

## APPLICATION FOR SUBPOENA DUCES TECUM

Case Nos. ER-2012-0174 and ER-2012-0175

1. **DOCUMENTS REQUESTED:** (1) The items specified in Exhibit A which is attached hereto, and (2) all documents and materials authored by, given to, or reviewed by Ms. Melissa K. Hardesty regarding the Iatan 2 Advanced Coal Credits since beginning her employment with Kansas City Power & Light Company in December 2006 if not included among the items specified in Exhibit A attached hereto.

2. **GOOD CAUSE SHOWING NOT REQUIRED:** The hearing in this matter begins on October 17, 2012, which is more than twenty (20) days from today, September 21, 2012. This *Subpoena Duces Tecum* is for a Records Deposition. Pursuant to the Commission's Rule on Subpoenas, 4 CSR 240-2.100(2), a showing of good cause is only required if a subpoena or subpoena duces tecum is sought less than twenty (20) days before the hearing.

3. **RELEVANCE AND MATERIALITY:** As in the last general rate increase cases of Kansas City Power & Light Company ("KCPL") and KCP&L Greater Missouri Operations Company ("GMO"), Case Nos. ER-2010-0355 and ER-2010-0356, the current KCPL and GMO rate cases (ER-2012-0174 and ER-2012-0175) include the issue(s) of the Iatan 2 Project Coal Credits (the "Coal Credits"); why GMO was not and still has not been allocated any of the Iatan 2 Coal Credits received by KCPL for the Iatan 2 Project; why KCPL and GMO did not pursue a re-allocation of the Coal Credits despite having multiple opportunities to do so; KCPL's/GMO's communications with the Internal Revenue Service regarding the Coal Credits; and the position of KCPL and

GMO that Staff's position(s) on this issue would constitute a violation of tax normalization rules. Each of the requested documents relates directly to one of these issue(s) and is therefore clearly relevant and material.

Exhibit A attached hereto is a copy of several "privilege logs" received from KCPL in response to data requests previously issued by Staff in the current rate cases. Staff Counsel's Office was not aware of any discovery dispute concerning these documents until September 10, 2012, and did not become aware of the extent of the dispute (*i.e.*, the identification and number of documents withheld by KCPL) until September 17, 2012. This was due in no small part to the fact that, to the best knowledge of Staff Counsel after inquiry, KCPL did not serve its objections to the subject data requests on Staff Counsel. Instead, its objections were included within – sometimes buried within – its responses to data requests provided to non-attorney Staff. Furthermore, the objections do not indicate the KCPL attorney raising the objection.

As for KCPL's claims of privilege, Staff does not believe them to be well-founded. First, as for KCPL's claims of "accountant-client" privilege (see attached), the Commission stated in *An Investigation of the Fiscal and Operational Reliability of Cass County Telephone Company and New Florence Telephone Company, and Related Matters of Illegal Activity*, Case No. TO-2005-0237, 2005 WL 1076329 (Mo.P.S.C.), that the companies "cite no cases that indicate the privilege is available to regulated companies when the regulator seeks (from the regulated companies) the information asserted to be privileged. The Commission finds that it is not available." *Order Denying Motion to Quash*, issued May 5, 2005. Accordingly, KCPL's claim of accountant-client

privilege fails and any documents claimed to be privileged on this basis should be provided.

As for KCPL's remaining claims of privilege, Mo. Sup. Ct. Rule 56.01(b) allows for discovery of facts known and opinions held by expert witnesses. In interpreting the Rule, the Missouri Supreme Court has held that "[a]ll material given to a testifying expert must, if requested, be disclosed. This indeed is a 'bright line' rule. . ." *State ex rel. Tracy v. Dandurand*, 30 S.W.3d 831, 836 (en banc)(2000). The Court in *Tracy* was clear that the materials which must be disclosed include all materials provided to or reviewed by the expert, **not** just materials relied upon by the expert. *Id.* at 835. The privilege involved in the *Tracy* case was the attorney-client privilege. *Id.* at 832. Ms. Hardesty and Mr. Salvatore Montalbano have both pre-filed testimony in the current rate cases on behalf of KCPL and GMO on the Coal Credits issue and/or tax normalization. As shown on the attached Exhibit A, many of the documents thereon for which KCPL now claims privilege were either authored by, addressed to, or copied to Ms. Hardesty and/or Mr. Montalbano. Indeed, given Ms. Hardesty's position as Senior Director of Taxes for KCPL, all of the subject documents may well have been reviewed by or provided to her at some point. Based on the authority above, KCPL has waived any claim to privilege it might have otherwise had as to any of the requested documents authored by, addressed to, copied to, reviewed by or otherwise provided to either Ms. Hardesty or Mr. Montalbano and such documents should be provided.

As for any documents as to which any claim of "privilege" remains after the preceding two paragraphs, Mo. Sup. Ct. Rule 56.01(b)(3) provides that "a party may obtain discovery of documents and tangible things otherwise discoverable under Rule

56.01(b)(1) and prepared in anticipation of litigation or for trial by or for another party or by or for that other party's representative, including an attorney, consultant, surety, indemnitor, insurer, or agent, only upon a showing that the party seeking discovery has substantial need of the materials in the preparation of the case and that the adverse party is unable without undue hardship to obtain the substantial equivalent of the materials by other means. In ordering discovery of such materials when the required showing has been made, the court shall protect against disclosure of the mental impressions, conclusions, opinions, or legal theories of an attorney or other representative of a party concerning the litigation.” Since the bases for KCPL’s and GMO’s actions or inactions – why they did or did not do certain things – and the timing thereof (what did they reasonably rely upon, and when) are crucial to resolution of the issue(s) regarding the Coal Credits, Staff can only obtain this information from KCPL and is clearly “unable without undue hardship to obtain the substantial equivalent of the materials by other means.” Therefore, KCPL’s claim of privilege should fail as to any remaining documents.

**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0301 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/24/2010	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
11/25/2010	Hrisko, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/27/2010	Montalbano, S Hrisko, R	Hardesty, M	Turner, M Weisensee, J Blanc, C Ives, D Wright, L	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/29/2010	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
11/30/2010	Montalbano, S Hrisko, R	Hardesty, M	Turner, M Weisensee, J Blanc, C Ives, D Wright, L	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/30/2010	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
01/06/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client Attorney-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]

**PRIVILEGE LOG**  
 Dated: June 22, 2012

Case No. ER-2012-00174  
 Production of Q0301 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
01/07/2011	Montalbano, S	Hardesty, M	Hriszko, R	Accountant-Client Attorney-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/12/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/16/2011	Montalbano, S Hriszko, R	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/17/2011	Montalbano, S Hriszko	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/22/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/23/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/24/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	4 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/24/2011	Montalbano, S	Hardesty, M	Hriszko, R	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/30/2011	Montalbano, S Hriszko, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG  
Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0301 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/29/2011	Montalbano, S	Hardesty, M	Hriszko, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
12/20/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
05/15/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
05/28/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
06/02/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
06/05/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits

**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0302 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/24/2010	Hrisko, R	Montalbano, S	Hardesty, M	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
11/25/2010	Montalbano, S	Hrisko, R	Hardesty, M	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
11/29/2010	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
11/30/2010	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
01/06/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client Attorney-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/07/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client Attorney-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/07/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client Attorney-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/12/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits



**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0302 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
03/08/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
03/16/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
03/17/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
03/18/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
03/22/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
03/23/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
03/24/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	3 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
03/25/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
03/30/2011	Hardesty, M	Hriszko, R	Montalbano, S	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
04/14/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG

Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0302 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/28/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
12/15/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
12/20/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
12/21/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

**PRIVILEGE LOG**  
 Dated: June 22, 2012

Case No. ER-2012-00174  
 Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
08/06/2008	Tiwald, R Siner, T	Hardesty, M	Franco, J	Accountant-Client	2 Emails	Emails to accountants re: Iatan 2 Advance Coal Tax Credits
08/06/2008	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
09/10/2008	Tiwald, R Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/10/2008	Tiwald, R	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
10/15/2008	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/13/2009	Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
01/04/2010	Tiward, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
07/08/2010	Tiwald, R	Hardesty, M	N/A	Accountant-Client	3 Emails	3 Emails to accountant re: Iatan 2 Advance Coal Tax Credits
07/15/2010	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
07/16/2010	Tiwald, R	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG  
Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/23/2010	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: latan 2 Advance Coal Tax Credits
03/08/2011	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: latan 2 Advance Coal Tax Credits
03/16/2011	Yankee, D Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: latan 2 Advance Coal Tax Credits
03/17/2011	Yankee, D Tiwald, R Siner, T	Hardesty, M	N/A	Accountant-Client Attorney-Client Attorney Work Product	Email	Email to accountants re: latan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
03/24/2011	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: latan 2 Advance Coal Tax Credits
04/27/2011	Yankee, D	Hardesty, M	Siner, T Tiwald, R	Accountant-Client	Email	Email to accountants re: latan 2 Advance Coal Tax Credits
04/27/2011	Tiwald, R	Hardesty, M	Yankee, D Siner, T	Accountant-Client	Email	Email to accountants re: latan 2 Advance Coal Tax Credits
04/27/2011	Tiwald, R Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: latan 2 Advance Coal Tax Credits
05/12/2011	Siner, T Tiwald, R Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: latan 2 Advance Coal Tax Credits

PRIVILEGE LOG

Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
06/20/2011	Yankee, D Tiwald, R	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
07/19/2011	Tiwald, R Siner, T Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
07/21/2011	Tiwald, R Yankee, D	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
08/25/2011	Tiwald, R Yankee, D Siner, T	Hardesty, M	Wilcox, G	Accountant-Client Attorney-Client	Email	Email to attorney and accountants re: Iatan 2 Advance Coal Tax Credits
08/29/2011	Siner, T Tiwald, R Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/08/2011	Siner, T	Hardesty, M	Tiwald, R Vanderpool, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/13/2011	Tiwald, R Yankee, D Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/28/2011	Siner, T Tiwald, R Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0305 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
10/04/2011	Wilcox, G Yankee, D Tiwald, R	Hardesty, M	Humphrey, H Weisensee, J	Accountant-Client Attorney-Client	Email	Email to attorney and accountants re: Iatan 2 Advance Coal Tax Credits
10/06/2011	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/28/2011	Tiwald, R Yankee, D Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
11/29/2011	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
01/27/2012	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/27/2012	Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/28/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
04/10/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
04/25/2012	Siner, T	Hardesty, M	Tiwald, R Yankee, D	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-00174  
Production of Q0305 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
05/01/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
05/24/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
06/12/2012	Tiwald, R	Hardesty, M	Yankee, D Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

**PRIVILEGE LOG**  
 Dated: June 22, 2012

Case No. ER-2012-0174  
 Production of Q0306 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
05/13/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/16/2008	Hardesty, M	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
08/06/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
09/10/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
09/10/2008	Hardesty, M Siner, T	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
10/01/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
11/29/2010	Hardesty, M Vanderpool, T	Tiwald, R	Siner, T Yankee, D	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
03/09/2011	Hardesty, M	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/12/2011	Hardesty, M	Tiwald, R	N/A	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
05/23/2011	Hardesty, M Tiwald, R Siner, T	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits



**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-0174  
Production of Q0306 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
06/20/2011	Yankee, D Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
06/20/2011	Hardesty, M	Yankee, D	Siner, T Tiwald, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
07/19/2011	Hardesty, M	Tiwald, R	Yankee, D Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
01/27/2011	Hardesty, M	Siner, T	Tiwald, R Yankee, D	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
08/02/2011	Hardesty, M	Siner, T	Tiwald, R Yankee, D	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
08/25/2011	Hardesty, M	Siner, T	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
09/13/2011	Hardesty, M Yankee, D Siner, T	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
09/15/2011	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
10/06/2011	Hardesty, M	Tiwald, R	Siner, T Yankee, D Hoffman, C Koesters, S	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-0174  
Production of Q0306 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/29/2011	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
01/26/2012	Hardesty, M	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
03/27/2012	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
03/27/2012	Hardesty, M	Siner, T	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
04/25/2012	Hardesty, M	Siner, T	Tiwald, R Yankee, D	Accountant-Client	5 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
05/01/2012	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/01/2012	Hardesty, M Siner, T Tiwald, R	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/17/2012	Hardesty, M	Siner, T	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/23/2012	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	5 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
06/02/2012	Hardesty, M	Yankee, D	Tiwald, R Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG

Dated: June 22, 2012

Case No. ER-2012-0174

Production of Q0306 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
06/12/2012	Hardesty, M	Tiwald, R	Yankee, D Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG  
Dated: June 22, 2012

Case No. ER-2012-0174  
Production of Q0308 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
12/18/2006	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/05/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/06/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/12/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/16/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/23/2007	Twald, R Hardesty, M	Yankee, D	Shalkh, A	Accountant-Client	Email	Email from accountant re: tax normalization matters
02/19/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	4 Emails	Emails from attorney re: tax normalization matters
02/26/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/04/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	4 Emails	Emails from attorney re: tax normalization matters
03/05/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	4 Emails	Emails from attorney re: tax normalization matters

PRIVILEGE LOG  
 Dated: June 22, 2012

Case No. *ER-2012-0174*  
 Production of Q0308 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
03/05/2007	Hardesty, M	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
03/09/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/12/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/16/2007	Hardesty, M	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
04/04/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
04/22/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
04/30/2007	Yankee, D	Warren, J	Hardesty, M	Accountant-Client Attorney-Client Attorney Work Product	2 Emails	Emails from attorney re: tax normalization matters
04/30/2007	Warren, J	Yankee, D	Hardesty, M	Accountant-Client Attorney-Client	Email	Email from accountant to attorney re: tax normalization matters
04/30/2007	Hardesty, M	Soukildis, T Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
05/02/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	2 Emails	Emails from attorney re: tax normalization matters

**PRIVILEGE LOG**  
Dated: June 22, 2012

Case No. ER-2012-0174  
Production of Q0308 to Missouri Public Service Commission

**EXHIBIT A**

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
05/02/2007	Hardesty, M Warren, J	Yankee, D	Twald, R	Accountant-Client Attorney-Client	2 Emails	Emails from accountant to attorney re: tax normalization matters
05/02/2007	Yankee, D Hardesty, M	Warren, J	Twald, R	Accountant-Client Attorney-Client Attorney Work Product	2 Email	Emails from attorney re: tax normalization matters
05/03/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	3 Emails	Emails from attorney re: tax normalization matters
05/15/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
10/05/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
10/31/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/21/2008	Hardesty, M	Twald, R	Siner, T	Accountant-Client	Email	Email from accountant re: tax normalization matters
04/05/2008	Hardesty, M	Twald, R	Siner, T	Accountant-Client	Email	Email from accountant re: tax normalization matters
11/13/2009	Hardesty, M	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
11/14/2009	Hardesty, M	Yankee, D	Herrmann, B Wright, L	Accountant-Client	Email	Email from accountant re: tax normalization matters

Case No. ER-2012-0174  
 Data Requests 0285S-0289S and 0296S  
 July 20, 2012

AUTHOR	TO	CC	SUBJECT	SENTDATE	PRIVILEGE CLAIMED
Humphrey Heather <heather.humphrey@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com> Rush Tim <tim.rush@kcpl.com>; "Zobrist, Karl" <karl.zobrist@smdenton.com>	Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	1/30/2012	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	1/31/2012	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Rush Tim <tim.rush@kcpl.com>	Humphrey Heather	Coal Tax Credit	2/1/2012	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Coal Tax Credit	2/7/2012	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	12/27/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; rfwald@deloitte.com; dyankee@deloitte.com; "Slner, Tiffany (US - Kansas City)" <tifsiner@deloitte.com>		Coal Tax Credit	1/11/2012	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Weisensee John <john.weisensee@kcpl.com>		Coal Tax Credit	5/15/2012	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Weisensee John <john.weisensee@kcpl.com>		Coal Tax Credit	5/23/2012	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	5/24/2012	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Vanderpool Troy <troy.vanderpool@kcpl.com>		Coal Tax Credit	5/24/2012	Attorney-Client Attorney Work Product Accountant-Client
"Wlloox, Gary B." <gwllcox@morgranlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	12/7/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	12/13/2011	Attorney-Client Attorney Work Product

EXHIBIT A

Case No. ER-2012-0174  
 Data Requests 0285S-0289S and 0296S  
 July 20, 2012

"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theather.humphrey@kcpl.com>		Coal Tax Credit	12/15/2011	Attorney-Client Attorney Work Product
Humphrey Heather <theather.humphrey@kcpl.com>	gwilcox@morganlewis.com		Coal Tax Credit	12/15/2011	Attorney-Client Attorney Work Product
Ives Darin <darrin.ives@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	12/15/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theather.humphrey@kcpl.com>		Coal Tax Credit	12/16/2011	Attorney-Client Attorney Work Product
Humphrey Heather <theather.humphrey@kcpl.com>	Ives Darin <darrin.ives@kcpl.com>; Hardesty Melissa <rmelissa.hardesty@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	12/16/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <rmelissa.hardesty@kcpl.com>	Weissensee John <john.weissensee@kcpl.com>		Coal Tax Credit	12/16/2011	Attorney-Client Attorney Work Product
Weissensee John <john.weissensee@kcpl.com>	Rush Tim <timm.rush@kcpl.com>		Coal Tax Credit	12/17/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <rmelissa.hardesty@kcpl.com>; Reynolds Gerald <gerald.reynolds@kcpl.com>		Coal Tax Credit	10/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <rmelissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>; Reynolds Gerald <gerald.reynolds@kcpl.com>		Coal Tax Credit	10/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <rmelissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>	"Zellers, Andrew J." <azellers@sonnenschein.com>; Riggins Bill <bill.riggins@kcpl.com>; "Davison, Bruce C." <bdavison@sonnenschein.com>; "Gillbreath, Lisa A." <lgillbreath@sonnenschein.com>; Humphrey Heather <theather.humphrey@kcpl.com>	Coal Tax Credit	11/25/2009	Attorney-Client Attorney Work Product

EXHIBIT A



Case No. ER-2012-0174  
 Data Requests 0285S-0289S and 0296S  
 July 20, 2012

"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Herrmann, Brian (US - Kansas City)" <bherrmann@deloitte.com>; Wright Lori <lori.wright@kcpl.com>	Coal Tax Credit	11/14/2009	Attorney-Client Attorney Work Product Accountant-Client
"Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>; <zellers@sonnenschein.com>; Riggins Bill <bill.riggins@kcpl.com>; "Davison, Bruce C." <davison@sonnenschein.com>; "Gilbreath, Lisa A." <gilbreath@sonnenschein.com>; Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	11/25/2009	Attorney-Client Attorney Work Product
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Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
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"Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
"Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product

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"Zobrist, Karl" <zobrist@sonnenschein.com>	Riggins Bill <bill.riggins@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>; "Giltbreath, Lisa A." <lgiltbreath@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
Blane Curtis <curtis.blanc@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	2/16/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Blane Curtis <curtis.blanc@kcpl.com>		Coal Tax Credit	2/16/2010	Attorney-Client Attorney Work Product
Blane Curtis <curtis.blanc@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	2/16/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Bassham Terry <terry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	3/12/2010	Attorney-Client Attorney Work Product
Wright Lori <lori.wright@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/12/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>	"Mahinka, Stephen Paul" <smahinka@morganlewis.com>	Coal Tax Credit	3/12/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Yanke, David J. (US - Chicago)" <dyanke@deltatite.com>		Coal Tax Credit	11/13/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Zobrist, Karl" <zobrist@sonnenschein.com>; "Zellers, Andrew J." <zellers@sonnenschein.com>		Coal Tax Credit	11/13/2009	Attorney-Client Attorney Work Product

Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <azellers@sonnenschein.com>; "Zobrist, Karl" <kzobrist@sonnenschein.com>	Humphrey Heather <theather.humphrey@kcpl.com>; Reynolds Gerald <gerald.reynolds@kcpl.com>; "Davison, Bruce C." <bdavison@sonnenschein.com>; Wright Lori <lori.wright@kcpl.com>; Ives Darin <darin.ives@kcpl.com>	Coal Tax Credit	11/13/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	dyankee@deloitte.com	"Herrmann, Brian (US - Kansas City)" <bherrmann@deloitte.com>; Wright Lori <lori.wright@kcpl.com>	Coal Tax Credit	11/13/2009	Attorney-Client Attorney Work Product Accountant-Client
"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Herrmann, Brian (US - Kansas City)" <bherrmann@deloitte.com>; Wright Lori <lori.wright@kcpl.com>	Coal Tax Credit	11/14/2009	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>	"Herrmann, Brian (US - Kansas City)" <bherrmann@deloitte.com>; Wright Lori <lori.wright@kcpl.com>	Coal Tax Credit	11/16/2009	Attorney-Client Attorney Work Product
Reynolds Gerald <gerald.reynolds@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>		Coal Tax Credit	11/18/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	kzobrist@sonnenschein.com; Riggins Bill <bill.riggins@kcpl.com>; Humphrey Heather <theather.humphrey@kcpl.com>	azellers@sonnenschein.com; Reynolds Gerald <gerald.reynolds@kcpl.com>	Coal Tax Credit	11/18/2009	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; kzobrist@sonnenschein.com; Humphrey Heather <theather.humphrey@kcpl.com>	azellers@sonnenschein.com; Reynolds Gerald <gerald.reynolds@kcpl.com>	Coal Tax Credit	11/18/2009	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mathews, Mark E." <mark.mathews@morganlewis.com>	Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Humphrey Heather <theather.humphrey@kcpl.com>		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Humphrey Heather <theather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product

Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mathews, Mark E." <mark.mathews@morganlewis.com	Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>		Coal Tax Credit	3/4/2010	Attorney-Client Attorney Work Product
"Zobrist, Karl" <kzobrist@sonnenschein.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	3/4/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com> gwilcox@morganlewis.com;	"Mathews, Mark E." <mark.mathews@morganlewis.com	Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>	mark.mathews@morganlewis.com	Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	"Mathews, Mark E." <mark.mathews@morganlewis.com	Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	gwilcox@morganlewis.com		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>		Coal Tax Credit	1/13/2010	Attorney-Client Attorney Work Product
	"Zobrist, Karl" <kzobrist@sonnenschein.com>; Schatz Victoria <victoria.schatz@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Giles Chris <chris.giles@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	1/14/2010	Attorney-Client Attorney Work Product

<p>"Zobrist, Karl"                  &lt;kzobrist@sonnenschein.com&gt;</p>	<p>Blanc Curtis                  &lt;curtis.blanc@kcpl.com&gt;; Schatz Victoria &lt;victoria.schatz@kcpl.com&gt;; Rush Tim &lt;tim.rush@kcpl.com&gt;; Giles Chris &lt;chris.giles@kcpl.com&gt;; Riggins Bill &lt;bill.riggins@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>1/15/2010</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>Blanc Curtis &lt;curtis.blanc@kcpl.com&gt;</p>	<p>Giles Chris &lt;chris.giles@kcpl.com&gt;; "Zobrist, Karl"                  &lt;kzobrist@sonnenschein.com&gt;; Schatz Victoria                  &lt;victoria.schatz@kcpl.com&gt;; Rush Tim &lt;tim.rush@kcpl.com&gt;; Riggins Bill &lt;bill.riggins@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>1/15/2010</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>"Wilcox, Gary B."                  &lt;gwilcox@morganlewis.com&gt;</p>	<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;; Riggins Bill &lt;bill.riggins@kcpl.com&gt;; Humphrey Heather                  &lt;heather.humphrey@kcpl.com&gt;; Bassham Terry                  &lt;terry.bassham@kcpl.com&gt;; Wright Lori &lt;lori.wright@kcpl.com&gt;; "Karl Zobrist"                  (kzobrist@sonnenschein.com)"                  &lt;kzobrist@sonnenschein.com&gt;; "Matthews, Mark E."                  &lt;mark.mathews@morganlewis.com&gt;</p>		<p>Coal Tax Credit</p>	<p>1/27/2010</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;</p>	<p>"Wilcox, Gary B."                  &lt;gwilcox@morganlewis.com&gt;; Riggins Bill &lt;bill.riggins@kcpl.com&gt;; Humphrey Heather                  &lt;heather.humphrey@kcpl.com&gt;; Bassham Terry                  &lt;terry.bassham@kcpl.com&gt;; Wright Lori &lt;lori.wright@kcpl.com&gt;; "Karl Zobrist"                  (kzobrist@sonnenschein.com)"                  &lt;kzobrist@sonnenschein.com&gt;; "Matthews, Mark E."                  &lt;mark.mathews@morganlewis.com&gt;</p>		<p>Coal Tax Credit</p>	<p>1/27/2010</p>	<p>Attorney-Client                  Attorney Work Product</p>

EXHIBIT A

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	Hardesty Melissa <melissa.hardesty@kcpl.com>; gwilcox@morganlewis.com; Humphrey Heather <heather.humphrey@kcpl.com>; Bassham Terry <terry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; kzobrist@sonnenschein.com; mark.mathews@morganlewis.com				
Riggins Bill <bill.riggins@kcpl.com>			Coal Tax Credit	1/27/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>		Coal Tax Credit	1/27/2010	Attorney-Client Attorney Work Product
	Riggins Bill <bill.riggins@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; gwilcox@morganlewis.com; Humphrey Heather <heather.humphrey@kcpl.com>; Bassham Terry <terry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; mark.mathews@morganlewis.com				
"Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	1/27/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>		Coal Tax Credit	1/27/2010	Attorney-Client Attorney Work Product
Wright Lori <lori.wright@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	1/27/2010	Attorney-Client Attorney Work Product
"Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	1/27/2010	Attorney-Client Attorney Work Product

Wright Lori <lori.wright@kcpl.com>	kzobrist@sonnenschein.com; Riggins Bill <bill.riggins@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; gwilcox@morganlewis.com; Humphrey Heather <heather.humphrey@kcpl.com>; Baasham Terry <terry.baasham@kcpl.com>; mark.mathews@morganlewis.com			Coal Tax Credit	1/27/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>			Coal Tax Credit	1/29/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>	Ives Darin <darin.ives@kcpl.com>; Blanc Curtis <curtis.blanc@kcpl.com>		Coal Tax Credit	1/29/2010	Attorney-Client Attorney Work Product Accountant-Client
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>; "Mathews, Mark E." <mark.mathews@morganlewis.com>		Coal Tax Credit	1/28/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>			Coal Tax Credit	1/28/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Wright Lori <lori.wright@kcpl.com>		Coal Tax Credit	1/29/2010	Attorney-Client Attorney Work Product
Blanc Curtis <curtis.blanc@kcpl.com>	<kzobrist@sonnenschein.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Blanc Curtis <curtis.blanc@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>; kzobrist@sonnenschein.com				Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product

"Zobrist, Karl" <zobrist@sonnenschein.com>	Blanc Curtis <curtis.blanc@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Wright Lori <lori.wright@kcpl.com>	Blanc Curtis <curtis.blanc@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Blanc Curtis <curtis.blanc@kcpl.com>	Wright Lori <lori.wright@kcpl.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Blanc Curtis <curtis.blanc@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>			Coal Tax Credit	2/3/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>			Coal Tax Credit	2/3/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>			Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>; "Zobrist, Karl" <zobrist@sonnenschein.com>			Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
"Zobrist, Karl" <zobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Zobrist, Karl" <zobrist@sonnenschein.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; "Wilcox, Gary B." <gwilcox@morganlewis.com>			Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>			Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>			Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>; "Zobrist@sonnenschein.com"; Hardesty Melissa <melissa.hardesty@kcpl.com>			Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product



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Humphrey Heather <heather.humphrey@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/5/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	2/5/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/5/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	2/5/2010	Attorney-Client Attorney Work Product
"Zobrist Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Laidacker Teresa <teresa.laidacker@kcpl.com>	"Gillbreath, Lisa A." <lgillbreath@sonnenschein.com>	Coal Tax Credit	9/10/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Schatz Victoria <victoria.schatz@kcpl.com>		Coal Tax Credit	9/10/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Laidacker Teresa <teresa.laidacker@kcpl.com>		Coal Tax Credit	9/14/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	4/28/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	4/28/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	4/28/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	4/28/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product

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Humphrey Heather <heather.humphrey@kcpl.com>	Bassham Terry <erry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>	Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Bassham Terry <erry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Bassham Terry <erry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>	Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Howell Tess <tess.howell@kcpl.com>		Coal Tax Credit	4/30/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>	Coal Tax Credit	4/13/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	4/23/2010	Attorney-Client Attorney Work Product
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"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	12/5/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	12/5/2011	Attorney-Client Attorney Work Product
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Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
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Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	3/9/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/7/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product

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<p>"Zobrist, Karl"                  &lt;karl.zobrist@srdenton.com&gt;</p>	<p>Stoway Donna                  &lt;donna.stoway@kcpl.com&gt;</p>	<p>Steiner Roger                  &lt;roger.steiner@kcpl.com&gt;</p>	<p>Coal Tax Credit</p>	<p>3/9/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>"Zobrist, Karl"                  &lt;karl.zobrist@srdenton.com&gt;</p>	<p>Steiner Roger                  &lt;roger.steiner@kcpl.com&gt;; Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;; Humphrey Heather                  &lt;heather.humphrey@kcpl.com&gt;; Ives Darrin                  &lt;darrin.ives@kcpl.com&gt;; Rush Tim                  &lt;tim.rush@kcpl.com&gt;</p>	<p>"Zobrist, Karl"                  &lt;karl.zobrist@srdenton.com&gt;; Rush Tim                  &lt;tim.rush@kcpl.com&gt;</p>	<p>Coal Tax Credit</p>	<p>3/9/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>Steiner Roger                  &lt;roger.steiner@kcpl.com&gt;</p>	<p>Downey William                  &lt;william.downey@kcpl.com&gt;; Caisley Chuck                  &lt;chuck.caisley@kcpl.com&gt;; Chesser Mike                  &lt;mike.chesser@kcpl.com&gt;; Bassham Terry                  &lt;terry.bassham@kcpl.com&gt;; Degendorf Michael                  &lt;michael.degendorf@kcpl.com&gt;; Heidbrink Scott                  &lt;scott.heidbrink@kcpl.com&gt;; Shay Jim                  &lt;jim.shay@kcpl.com&gt;; Humphrey Heather                  &lt;heather.humphrey@kcpl.com&gt;</p>	<p>"Zobrist, Karl"                  &lt;karl.zobrist@srdenton.com&gt;; Rush Tim                  &lt;tim.rush@kcpl.com&gt;</p>	<p>Coal Tax Credit</p>	<p>3/8/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>Steiner Roger                  &lt;roger.steiner@kcpl.com&gt;</p>	<p>Downey William                  &lt;william.downey@kcpl.com&gt;; Caisley Chuck                  &lt;chuck.caisley@kcpl.com&gt;; Chesser Mike                  &lt;mike.chesser@kcpl.com&gt;; Bassham Terry                  &lt;terry.bassham@kcpl.com&gt;; Degendorf Michael                  &lt;michael.degendorf@kcpl.com&gt;; Heidbrink Scott                  &lt;scott.heidbrink@kcpl.com&gt;; Shay Jim                  &lt;jim.shay@kcpl.com&gt;; Humphrey Heather                  &lt;heather.humphrey@kcpl.com&gt;</p>	<p>"Zobrist, Karl"                  &lt;karl.zobrist@srdenton.com&gt;; Rush Tim                  &lt;tim.rush@kcpl.com&gt;</p>	<p>Coal Tax Credit</p>	<p>3/8/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>

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 July 20, 2012

Steiner Roger <roger.steiner@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>		Coal Tax Credit	3/9/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Weisensee John <john.weisensee@kcpl.com>		Coal Tax Credit	3/10/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	karl.zobrist@srdenton.com; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	3/10/2011	Attorney-Client Attorney Work Product
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"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	3/10/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darin <darin.ives@kcpl.com>		Coal Tax Credit	3/14/2011	Attorney-Client Attorney Work Product
Ives Darin <darin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/14/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Ives Darin <darin.ives@kcpl.com>	Coal Tax Credit	3/14/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hriszko@us.pwc.com; sal.montalbano@us.pwc.com		Coal Tax Credit	3/17/2011	Attorney-Client Attorney Work Product Accountant-Client
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	3/19/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	3/19/2011	Attorney-Client Attorney Work Product
"Mathews, Mark E." <mark.mathews@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mahinka, Stephen Paul" <smahinka@morganlewis.com>		Coal Tax Credit	1/11/2010	Attorney-Client Attorney Work Product

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 July 20, 2012

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"Mahinka, Stephen Paul" <smahinka@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mathews, Mark E." <mark.mathews@morganlewis.com>		Coal Tax Credit	1/11/2010	Attorney-Client Attorney Work Product
"Mathews, Mark E." <mark.mathews@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mahinka, Stephen Paul" <smahinka@morganlewis.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	Coal Tax Credit	1/11/2010	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; "Zobrist, Karl" <karl.zobrist@srdenton.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	"Davison, Bruce C." <bruce.davison@srdenton.com>; jfschepc@aol.com	Coal Tax Credit	3/19/2011	Attorney-Client Attorney Work Product
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Rush Tim <tim.rush@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Shay Jim <jim.shay@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
"Mathews, Mark E." <mark.mathews@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mahinka, Stephen Paul" <smahinka@morganlewis.com>		Coal Tax Credit	1/12/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	English Mark <mark.english@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Jones Leigh Anne <leighanne.jones@kcpl.com>; Huddleston Leah <leah.huddleston@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product

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Case No. ER-2012-0174  
 Data Requests 0285S-0289S and 0296S  
 July 20, 2012

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Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; English Mark <mark.english@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Humphrey Heather <theather.humphrey@kcpl.com>		Wright Lori <lori.wright@kcpl.com>; Shay Jim <jim.shay@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Tim <tim.rush@kcpl.com>; Humphrey Heather <theather.humphrey@kcpl.com>		Wright Lori <lori.wright@kcpl.com>; Shay Jim <jim.shay@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Wilcox, Gary B. <gwilcox@morganlewis.com>; Humphrey Heather <theather.humphrey@kcpl.com>		robert.w.jhnszko@us.pwc.com	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Jim <jim.shay@kcpl.com>; Humphrey Heather <theather.humphrey@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>		Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <theather.humphrey@kcpl.com>			Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <theather.humphrey@kcpl.com>			Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <theather.humphrey@kcpl.com>			Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product

Hardesty Melissa <melissa.hardesty@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Shay Jim <jim.shay@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>	Downey William <william.downey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; jfscherpp@aol.com; "Zobrist, Karl" <karl.zobrist@sndenton.com>	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	Rush Tim <tim.rush@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Shay Jim <jim.shay@kcpl.com>	Downey William <william.downey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; jfscherpp@aol.com; "Zobrist, Karl" <karl.zobrist@sndenton.com>	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Rush Tim <tim.rush@kcpl.com>; Shay Jim <jim.shay@kcpl.com>	Downey William <william.downey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; jfscherpp@aol.com; "Zobrist, Karl" <karl.zobrist@sndenton.com>	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product



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Rush Tim <tim.rush@kcpl.com>	Humphrey Heather <theather.humphrey@kcpl.com>; Shay Jim <jim.shay@kcpl.com>	Dowrey William <william.dowrey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; jfscheppc@aol.com; "Zabrisl, Karl" <karl.zabrisl@srdenton.com>	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
sal.montalbano@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hriszko@us.pwc.com	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product Accountant-Client
Wright Lori <lori.wright@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
sal.montalbano@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hriszko@us.pwc.com	Coal Tax Credit	3/24/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	3/24/2011	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	3/24/2011	Attorney-Client Attorney Work Product
sal.montalbano@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hriszko@us.pwc.com	Coal Tax Credit	3/25/2011	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	3/25/2011	Attorney-Client Attorney Work Product

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Hardesty Melissa <melissa.hardesty@kcpl.com>	trwald@deloitte.com Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa		Coal Tax Credit	3/25/2011	Attorney-Client Attorney Work Product Accountant-Client
Weissensee John <john.weissensee@kcpl.com>	<melissa.hardesty@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; Weissensee John		Coal Tax Credit	7/1/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	<john.weissensee@kcpl.com>		Coal Tax Credit	7/5/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Rush Tim <tim.rush@kcpl.com>	Weissensee John <john.weissensee@kcpl.com>	Coal Tax Credit	7/5/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com> Steiner Roger <roger.steiner@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; jfscherpc@aol.com; Weissensee John <john.weissensee@kcpl.com>	Weissensee John <john.weissensee@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	7/5/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@smrdenion.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	7/6/2011	Attorney-Client Attorney Work Product
*Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	8/4/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com> Blanc Curtis <curtis.blanc@kcpl.com>; Schatz Victoria <victoria.schatz@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	8/5/2009	Attorney-Client Attorney Work Product
Giles Chris <chris.giles@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>; Blanc Curtis <curtis.blanc@kcpl.com>; Schatz Victoria <victoria.schatz@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com> Trwald, Richard J (US - Omaha) <trwald@deloitte.com>; Siner, Tiffany (US - Kansas City) <tifsiner@deloitte.com>; "Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>		Coal Tax Credit	1/15/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>			Coal Tax Credit	7/19/2011	Attorney-Client Attorney Work Product Accountant-Client

<p>Steiner Roger &lt;roger.steiner@kcpl.com&gt;</p>	<p>Rush Tim &lt;tim.rush@kcpl.com&gt;;                  Weisensee John                  &lt;john.weisensee@kcpl.com&gt;;                  Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>9/19/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>Ives Darrin &lt;darrin.ives@kcpl.com&gt;</p>	<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>9/19/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;</p>	<p>Ives Darrin &lt;darrin.ives@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>9/19/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>Ives Darrin &lt;darrin.ives@kcpl.com&gt;</p>	<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>9/19/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>"Yankee, David J. (US - Chicago)"                  &lt;dyankee@deloitte.com&gt;</p>	<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;;                  "Tiwald, Richard J (US - Omaha)"                  &lt;rtiwald@deloitte.com&gt;; "Siner,                  Tiffany (US - Kansas City)"                  &lt;tifsiner@deloitte.com&gt;</p>		<p>Coal Tax Credit</p>	<p>5/23/2011</p>	<p>Attorney-Client                  Attorney Work Product                  Accountant-Client</p>
<p>"Yankee, David J. (US - Chicago)"                  &lt;dyankee@deloitte.com&gt;</p>	<p>Humphrey Heather                  &lt;heather.humphrey@kcpl.com&gt;;                  Ives Darrin &lt;darrin.ives@kcpl.com&gt;;                  Steiner Roger                  &lt;roger.steiner@kcpl.com&gt;; Rush                  Tim &lt;tim.rush@kcpl.com&gt;;                  Weisensee John                  &lt;john.weisensee@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>5/23/2011</p>	<p>Attorney-Client                  Attorney Work Product                  Accountant-Client</p>
<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;</p>	<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;;                  "Tiwald, Richard J (US - Omaha)"                  &lt;rtiwald@deloitte.com&gt;; "Siner,                  Tiffany (US - Kansas City)"                  &lt;tifsiner@deloitte.com&gt;</p>		<p>Coal Tax Credit</p>	<p>10/5/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>
<p>"Yankee, David J. (US - Chicago)"                  &lt;dyankee@deloitte.com&gt;</p>	<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;;                  "Tiwald, Richard J (US - Omaha)"                  &lt;rtiwald@deloitte.com&gt;; "Siner,                  Tiffany (US - Kansas City)"                  &lt;tifsiner@deloitte.com&gt;</p>		<p>Coal Tax Credit</p>	<p>5/23/2011</p>	<p>Attorney-Client                  Attorney Work Product                  Accountant-Client</p>
<p>Humphrey Heather                  &lt;heather.humphrey@kcpl.com&gt;</p>	<p>Hardesty Melissa                  &lt;melissa.hardesty@kcpl.com&gt;; Ives                  Darrin &lt;darrin.ives@kcpl.com&gt;;                  Steiner Roger                  &lt;roger.steiner@kcpl.com&gt;; Rush                  Tim &lt;tim.rush@kcpl.com&gt;;                  Weisensee John                  &lt;john.weisensee@kcpl.com&gt;</p>		<p>Coal Tax Credit</p>	<p>10/5/2011</p>	<p>Attorney-Client                  Attorney Work Product</p>

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 July 20, 2012

Weisensee John <john.weisensee@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>		Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Tiwald, Richard J (US - Omaha)" <rtwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tiffiner@deloitte.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; "Tiwald, Richard J (US - Omaha)" <rtwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tiffiner@deloitte.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product

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 July 20, 2012

"Yankee, David J. (US - Chicago)" <dryankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Tiwald, Richard J (US - Omaha)" <rtiwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tiffsiner@deloitte.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Weissensee John <john.weissensee@kcpl.com>	Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
Ives Darrin <darrin.ives@kcpl.com>	Weissensee John <john.weissensee@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; "Tiwald, Richard J (US - Omaha)" <rtiwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tiffsiner@deloitte.com>		Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
"Yankee, David J. (US - Chicago)" <dryankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." </o=exchange/ou=exchange administrative group (fyd/boh123spd1)/cn=recipients/cn=2ece5 fa2-a4f14479-85256e3f-5883f4">	heather.humphrey@kcpl.com	"Matthews, Mark E." <mark.mathews@morganlewis.com	Coal Tax Credit	3/11/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." </o=exchange/ou=exchange administrative group (fyd/boh123spd1)/cn=recipients/cn=2ece5 fa2-a4f14479-85256e3f-5883f4">			Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrst, Karl" <karl.zobrst@snrdenton.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product

EXHIBIT A

"Wilcox, Gary B." </o=exchange/ou=exchange administrative group (y/zbobstf23spdl)/cn=recipients/cn=2ece5fa2-a4f1-4479-85256e3f-5883f4">	Humphrey Heather <heather.humphrey@kcpl.com>; Riggs Bill <bill.riggs@kcpl.com>	"Mathews, Mark E." <mark.mathews@morganlewis.com>	Coal Tax Credit	3/11/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
</o=exchange/ou=exchange administrative group (y/zbobstf23spdl)/cn=recipients/cn=2ece5fa2-a4f1-4479-85256e3f-5883f4">	heather.humphrey@kcpl.com		Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Zobnst, Karl" <karl.zobnst@srndenton.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
Laidacker Teresa <teresa.laidacker@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	9/8/2010	Attorney-Client Attorney Work Product
Schatz Victoria <victoria.schatz@kcpl.com>	Riggs Bill <bill.riggs@kcpl.com>		Coal Tax Credit	9/10/2010	Attorney-Client Attorney Work Product
Schatz Victoria <victoria.schatz@kcpl.com>	Riggs Bill <bill.riggs@kcpl.com>		Coal Tax Credit	9/10/2010	Attorney-Client Attorney Work Product
Laidacker Teresa <teresa.laidacker@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	9/13/2010	Attorney-Client Attorney Work Product
Laidacker Teresa <teresa.laidacker@kcpl.com>	"Gillbreath, Lisa A." <lgbreath@sonnenschein.com>	"Zobnst, Karl" <kzobnst@sonnenschein.com>; Schatz Victoria <victoria.schatz@kcpl.com>	Coal Tax Credit	9/16/2010	Attorney-Client Attorney Work Product

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Shay Jim <jim.shay@kcpl.com>	Wright Lori <lori.wright@kcpl.com>		Coal Tax Credit	3/16/2011	Attorney-Client Attorney Work Product
Rush Tim <tjm.rush@kcpl.com>	Turner Mary <mary.turner@kcpl.com>		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	ifischerpoc@aol.com		Coal Tax Credit	6/28/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	ifischerpoc@aol.com	Steiner Roger <roger.steiner@kcpl.com>; Buffington Denise <denise.buffington@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Coal Tax Credit	6/28/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	Turner Mary <mary.turner@kcpl.com>; Rush Tim <tjm.rush@kcpl.com>		Coal Tax Credit	5/31/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger	Coal Tax Credit	9/14/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Rush Tim <tjm.rush@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	9/16/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; "Zobrist, Karl" <karl.zobrist@srdenton.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Gary Wilcox (gwilcox@morganlewis.com)" <gwilcox@morganlewis.com>		Coal Tax Credit	11/30/2011	Attorney-Client Attorney Work Product
Shay Jim <jim.shay@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/18/2011	Attorney-Client Attorney Work Product

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 Data Requests 0285S-0289S and 0296S  
 July 20, 2012

Stoway Donna < donna.stoway@kcpl.com >	Steiner Roger < roger.steiner@kcpl.com >		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Stoway Donna < donna.stoway@kcpl.com >	Shay Jim < jim.shay@kcpl.com >	Steiner Roger < roger.steiner@kcpl.com >	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Samuels Barbara < barbara.samuels@kcpl.com >	Humphrey Heather < heather.humphrey@kcpl.com >		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Stoway Donna < donna.stoway@kcpl.com >	Shay Jim < jim.shay@kcpl.com >; Humphrey Heather < heather.humphrey@kcpl.com >; Hardesty Melissa < melissa.hardesty@kcpl.com >; Rush Tim < tim.rush@kcpl.com >; Ives Darrin < darrin.ives@kcpl.com >	Samuels Barbara < barbara.samuels@kcpl.com >; Lomax Carla < carla.lomax@kcpl.com >; Steiner Roger < roger.steiner@kcpl.com >; Eads Pandora < pandora.eads@kcpl.com >	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Samuels Barbara < barbara.samuels@kcpl.com >	Humphrey Heather < heather.humphrey@kcpl.com >		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
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robert.w.hnszko@us.pwc.com	Hardesty Melissa < melissa.hardesty@kcpl.com >		Coal Tax Credit	3/30/2011	Attorney-Client Attorney Work Product Accountant-Client

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Case No. ER-2012-0174  
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July 20, 2012

robert.w.hriszko@us.pwc.com	Hardesty Melissa <melissa.hardesty@kppl.com>	sal.montalbano@us.pwc.com	Coal Tax Credit	3/30/2011	Attorney-Client Attorney Work Product Accountant-Client
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EXHIBIT A

**PRIVILEGE LOG**

Dated: June 23, 2012

Case No. ER-2012-0174

Production of Q0295 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	AUTHOR	PRIVILEGE CLAIMED	DESCRIPTION	CORRESPONDING SLIP SHEET # AND # ON COMMUNICATION LOG (PRODUCED IN DATA REQUEST 0314)
02/25/2010	Gary Wilcox, Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (2 pages)	1
03/05/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (4 pages)	4
04/02/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (3 pages)	5
05/14/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	8
05/19/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	9
06/10/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1 page)	12
09/08/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	19

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DOC DATE	AUTHOR	PRIVILEGE CLAIMED	DESCRIPTION	CORRESPONDING SLIP SHEET # AND # ON COMMUNICATION LOG (PRODUCED IN DATA REQUEST 0314)
09/08/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	20
03/21/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (2 pages)	22
05/04/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	24
06/13/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	27
06/24/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1 page)	28
08/04/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1 page)	29
09/19/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (3 pages)	32

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DOC DATE	AUTHOR	PRIVILEGE CLAIMED	DESCRIPTION	CORRESPONDING SLIP SHEET # AND # ON COMMUNICATION LOG (PRODUCED IN DATA REQUEST 0314)
09/21/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (2 page)	34