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MAR 14 2006

December 16, 2005

Missouri Public  
Service Commission

Boulevard Brewing Co.  
Greg Elam  
513-226-5505

Exhibit No. 22  
Case No(s). EC-2005-0532  
Date 3-6-06 Rptr 4F

Re: Cost for Boulevard Brewing Company

Greg,

Our review of the PIEA resolution and the associated General Development Plan and Blight Analysis, prepared on July 16, 2004 and revised on September 1, 2004 (and incorporated by reference into the PIEA resolution) indicates that any relocation or burial of utilities will be coordinated with the City and provided at the Developer's expense (see General Development Plan and Blight Analysis, Proposed Changes Section, page 34.)

Based on this information, our position is that the cost to have your requested utility work done will be the responsibility of the Boulevard Brewing Company. In consideration of your request, we have reviewed the charges that you are responsible for and have identified an area that we have the ability to apply credit against a portion of those charges. Below is the new breakdown of your final cost.

**Bellevue Clean-up**

Installation

Labor cost = \$5,975.46  
Material cost = \$9,013.50  
Vehicle cost = \$2,770.67  
Indirect cost = \$15,074.68

Removal

Labor cost = \$3,341.90  
Material cost = \$0.00  
Vehicle cost = \$1,967.12  
Indirect cost = \$3,361.78

Total = \$41,505.11

Minus Expired Life (50%) = \$17,469.13

Total = \$24,045.98

**26 Street Relocation**

Installation

Labor cost = \$12,608.83  
Material cost = \$14,157.24  
Vehicle cost = \$6,747.97  
Indirect cost = \$21,703.05

Removal

Labor cost = \$4,595.84  
Material cost = \$0.00  
Vehicle cost = \$2,607.00  
Indirect cost = \$4,682.94

Total = \$67,102.87

Minus Expired Life (10%) = \$6,268.24

Minus Salvage = \$399.48

Total = \$60,435.15

Grand total = \$84,481.13

The scope of work along Bellevue includes the installation of 4 poles, removal of 6 poles and the clean up of the secondary conductors. The scope of work for the relocation from the north side of 26th Street to the south side includes the installation of 6 poles, removal of 5 poles,

installation of primary & secondary conductors, removal of primary & secondary conductors and the re-bore across Southwest Blvd. KCPL anticipates using 2-3-man crews for 4-5 weeks. If you have any questions please give me a call.

Lori Locker  
Kansas City Power & Light  
816-245-3922