

**ATTACHMENT 3**

**CIVIL CASE INFORMATION SHEET**

**FORM 1. CIVIL CASE INFORMATION FORM SUPPLEMENT**

**MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

No. WD \_\_\_\_\_

[Please type or neatly print the information requested. This form must be filed with the Notice of Appeal (form 8-A) with the Circuit Clerk.]

Kansas City Power & Light Company  
Plaintiff

Karl Zobrist  
Attorney's Name  
4520 Main Street, Suite 1100  
Street Address  
Kansas City, Missouri 64111  
City Zip Code

vs.

Missouri Public Service Commission  
Defendant

Shelly Brueggemann  
Attorney's Name  
P.O. Box 360  
Street Address  
Jefferson City, Missouri 65102  
City Zip Code

Date Notice filed in Circuit Court \_\_\_\_\_

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The Record on Appeal will consist of a:

\_\_\_\_\_ Legal File Only or  X  Transcript and Legal File. (This will include records filed pursuant to Rules 81.13 and 81.16)

**FACTUAL BACKGROUND:** (Events Giving Rise to Cause of Action)

The Missouri Public Service Commission ("Commission") issued the Report and Order that is the subject of this appeal, in Case No. ER-2014-0370, on September 2, 2015. In that Report and Order, the Commission authorized a rate increase of approximately \$89.7 million and a Return on Equity for Appellant Kansas City Power & Light Company ("KCP&L") of 9.5%, which is the lowest return on equity authorized by any state regulatory agency for an electric utility with risks comparable to KCP&L.

Appellant KCP&L contends that the Report and Order is not based upon competent and substantial evidence and is an abuse of the Commission's discretion in that it authorizes an insufficient Return on Equity and inadequate rate allowances for numerous expenses, results in "trapped" FERC-approved rates paid by KCP&L, erroneously applies the Uniform System of Accounts, improperly disallows recovery of prudently incurred expenses, and ultimately deprives KCP&L of any realistic opportunity to earn even the very low authorized Return on Equity.

ISSUE(S):

(Anticipated to be Presented by the Appeal; Appellant is Not Bound by this Designation)

I. The return on equity of 9.5% established by the Commission is insufficient because it is one of the lowest returns on equity authorized by any state regulatory agency in the United States for an electric utility with risks comparable to KCP&L.

II. The rate allowance for Critical Infrastructure Protection and Cyber-security Operation & Maintenance expenses is based on historical amounts that will be inadequate because such expenses will increase during the period when rates will be in effect.

III. The rate allowance for property taxes is based on historical amounts that will be inadequate because property taxes will increase during the period when rates will be in effect.

IV. The rate allowance for Southwest Power Pool transmission expenses is based on historical amounts that will be inadequate because such expenses will increase during the period when rates will be in effect.

V. The inadequate rate allowance for Southwest Power Pool transmission expenses results in unrecoverable or “trapped” rates paid by KCP&L pursuant to rates approved by the Federal Energy Regulatory Commission in violation of the Filed Rate Doctrine and federal preemption principles.

VI. The Commission’s rejection of trackers for Southwest Power Pool transmission expenses, property taxes, and Critical Infrastructure Protection and Cyber-security Operation & Maintenance expenses is based upon an erroneous interpretation of the Uniform System of Accounts.

VII. The Commission disallowed recovery of 25% of KCP&L’s prudently incurred rate case expenses and imposed a rule on the Company in violation of Chapter 536, Mo. Rev. Stat.

VIII. The Commission’s denial of regulatory treatment of future cost increases for Southwest Power Pool transmission expenses, property taxes, and Critical Infrastructure Protection and Cyber-security Operation & Maintenance expenses deprives KCP&L of any realistic opportunity to earn even the very low Commission-authorized return on equity of 9.5%, and is, therefore, confiscatory in its impact and effect in violation of the Fifth and Fourteenth Amendments to the United States Constitution.

[Two (2) typewritten pages maximum]

(Added June 25, 1987, effective Dec. 1, 1987. Amended effective June 23, 1988)