Exhibit No.:	
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Issue: Iatan Project Overview and Prudence

Witness: Robert N. Bell

Type of Exhibit: Rebuttal Testimony

Sponsoring Party: The Empire District Electric Company

Case No.: ER-2011-0004

Date Testimony Prepared: April, 2011

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2011-0004

REBUTTAL TESTIMONY

OF

ROBERT N. BELL

ON BEHALF OF

THE EMPIRE DISTRICT ELECTRIC COMPANY

"**____**" Designates "Highly Confidential" Information.

All Such Information Should be Treated Confidentially Pursuant to 4 CSR 240-2.135.

1		REBUTTAL TESTIMONY
2		OF
3		ROBERT N. BELL
4		Case No. ER-2011-0004
5	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
6	A.	Robert N. Bell; 1200 Main Street, Kansas City, MO, 64105.
7	Q.	BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?
8	A.	I am employed by Kansas City Power & Light Company ("KCPL") as Senior Director of
9		Construction for the Iatan Unit 2 Project.
10	Q.	ARE YOU THE SAME ROBERT BELL WHO FILED DIRECT AND REBUTTAL
11		TESTIMONY IN MISSOURI PUBLIC SERVICE COMMISSION ("COMMISSION")
12		CASE NO. ER-2010-0355 ON BEHALF OF KCPL?
13	A.	Yes. The testimony attached hereto as Appendix A (direct testimony) and Appendix B
14		(rebuttal testimony) was filed on behalf of KCPL in Case No. ER-2010-0355 in relation
15		to the Commission Staff ("Staff") Report regarding the Construction and Prudence
16		Review, Iatan Construction Project for Costs Reported as of June 30, 2010 ("Staff
17		Report") and Staff's allegations of imprudence on the part of KCPL pertaining to Iatan 1,
18		2, and common plant. The pre-filed testimony attached hereto as Appendices A and B
19		was admitted into evidence in said Case No. ER-2010-0355.
20	Q.	ARE THE QUESTIONS AND ANSWERS ATTACHED HERETO AS APPENDICES
21		A AND B ALSO RESPONSIVE TO THE CONSTRUCTION AUDIT AND
22		PRUDENCE REVIEW - IATAN CONSTRUCTION PROJECT COSTS REPORTED

- AS OF OCTOBER 31, 2010, FILED BY STAFF IN THIS EMPIRE CASE ON
- 2 FEBRUARY 24, 2011 ("STAFF EMPIRE REPORT")?
- 3 A. Yes.
- 4 Q. IF I ASKED YOU THESE SAME QUESTIONS TODAY, WOULD YOUR ANSWERS
- 5 BE THE SAME?
- 6 A. Yes, and I hereby incorporate the attached questions and answers into this rebuttal
- 7 testimony being filed herein on behalf of The Empire District Electric Company as if
- 8 fully set forth below.
- 9 Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY AT THIS TIME?
- 10 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of The Empire Company of Joplin, Missour to File Tariffs Increasing Rat Service Provided to Custome Missouri Service Area of the	i for Authority tes for Electric ers in the)))	Case No. ER-20	11-0004			
AFFIDAVIT OF ROBERT N. BELL							
STATE OF MISSOURI)) SS						
COUNTY OF JACKSON)						
Robert N. Bell, being first duly sworn on his oath, states:							
1. My name is R	tobert N. Bell.	I work in Kar	nsas City, Missouri,	and I am employed			
by Kansas City Power & Light Company.							
2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony							
being filed in this matter on behalf of The Empire District Electric Company consisting of							
pages, plus attachments, having been prepared in written form for introduction into evidence in							
the above-captioned docket.							
3. I have knowledge of the matters set forth herein, and I hereby swear and affirm							
that my answers contained in the attached testimony to the questions therein propounded,							
including any attachments thereto, are true and accurate to the best of my knowledge,							
information, and belief.		Robert N. Be	mJR1				
Subscribed and sworn before	me this 15m	nicol	A. Wey				
My commission expires: F	U. 4 2015	Nota Commis	NICOLE A. WEHRY Bry Public - Notary Seal State of Missouri Sloned for Jackson County Slon Expires: February 04, 2015 Ssion Number: 11391200				