

Exhibit No.:  
Issues: Engineering Review  
Witness: David W. Elliott  
Sponsoring Party: MO PSC Staff  
Type of Exhibit: True-Up Direct Testimony  
File No.: ER-2010-0355  
Date Testimony Prepared: February 22, 2011

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY OPERATIONS DIVISION**

**TRUE-UP DIRECT TESTIMONY**

**OF**

**DAVID W. ELLIOTT**

**KANSAS CITY POWER & LIGHT COMPANY**

**FILE NO. ER-2010-0355**

*Jefferson City, Missouri  
February 2011*

**\*\*Denotes Highly Confidential Information\*\***

**NP**

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

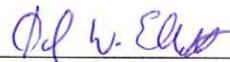
In the Matter of the Application of Kansas )  
City Power & Light Company for )  
Approval to Make Certain Changes in its )  
Charges for Electric Service to Continue )  
the Implementation of Its Regulatory Plan )

File No. ER-2010-0355

**AFFIDAVIT OF DAVID W. ELLIOTT**

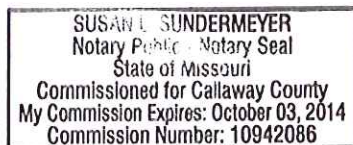
STATE OF MISSOURI    )  
                                  ) ss  
COUNTY OF COLE     )

David W. Elliott, of lawful age, on his oath states: that he has participated in the preparation of the following True-Up Direct Testimony in question and answer form, consisting of   1   pages of True-Up Direct Testimony to be presented in the above case, that the answers in the following True-Up Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.



\_\_\_\_\_  
David W. Elliott

Subscribed and sworn to before me this   22<sup>nd</sup>   day of February, 2011.



  
\_\_\_\_\_  
Notary Public

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12

**TRUE-UP DIRECT TESTIMONY**

**OF**

**DAVID W. ELLIOTT**

**KANSAS CITY POWER & LIGHT COMPANY**

**FILE NO. ER-2010-0355**

13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

Q. Please state your name and business address.

A. David W. Elliott, 200 Madison Street, Jefferson City, Missouri 65101.

Q. Are you the same David W. Elliott employed by the Missouri Public Service Commission (Commission) that contributed to Staff's Construction Audit and Prudence Review of Iatan Construction Project for Costs Reported as of June 30, 2010, filed on November 4, 2010 in this case?

A. Yes.

Q. What is the purpose of your true-up direct testimony?

A. The purpose of my true-up direct testimony is to address the additional 36 change orders I reviewed related to the Iatan Construction Project since September 20, 2010.

Q. Did you find any engineering concerns with these additional 36 change orders?

A. No. Please see Schedule 1 for the details of my analysis.

Q. Does this conclude your true-up direct testimony?

A. Yes, it does.

**Schedule 1**

**Is Deemed**

**Highly Confidential**

**In Its**

**Entirety**