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Witness: Darrin R. Ives  
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Sponsoring Party: Great Plains Energy Incorporated;  
Kansas City Power & Light  
Company; and KCP&L Greater  
Missouri Operations Company  
Case No.: EM-2017-0226, et al.  
Date Testimony Prepared: March 2, 2017

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: EM-2017-0226, et al.**

**SURREBUTTAL TESTIMONY**

**OF**

**DARRIN R. IVES**

**ON BEHALF OF**

**GREAT PLAINS ENERGY INCORPORATED  
KANSAS CITY POWER & LIGHT COMPANY  
KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Kansas City, Missouri  
March 2017**

KCP&L Exhibit No. 7  
Date 4.5.17 Reporter AF  
File No. EM-2017-0226



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**SURREBUTTAL TESTIMONY**

**OF**

**DARRIN R. IVES**

**Case No. EM-2017-0226, et al.**

**I. INTRODUCTION**

**Q: Please state your name and business address.**

A: My name is Darrin R. Ives. My business address is 1200 Main Street, Kansas City, Missouri 64105.

**Q: Are you the same Darrin R. Ives that provided Direct Testimony and Supplemental Direct Testimony on behalf of Great Plains Energy (“GPE”), Kansas City Power & Light Company (“KCP&L”), and KCP&L Greater Missouri Operations (“GMO”) in EE-2017-0113?**

A: Yes, I am.

**Q: What is the purpose of your Surrebuttal testimony?**

A: The purpose of my Surrebuttal Testimony is to:

- Identify and respond to the primary criticisms offered in rebuttal testimony by Midwest Energy Consumers Group (“MECG”) and the City of Independence (“Independence”) regarding GPE’s February 23, 2017, Application for Approval of Transaction (“Application for Approval of Transaction”) as well as the October 12, 2016, Application for a Limited Variance (“Application for Limited Variance”) from the Commission’s Affiliate Transaction Rule filed by GPE, KCP&L and GMO. In response to the primary criticisms I will note the actions that have been taken by GPE, KCP&L and GMO to address reasonable and valid concerns expressed by parties;

- 1           • Introduce the witnesses filing surrebuttal testimony on behalf of GPE, KCP&L  
2           and GMO; and
- 3           • Explain how the criticisms made in rebuttal testimony do not justify a conclusion  
4           contrary to that supported by the direct and supplemental direct testimony filed in  
5           this proceeding (by GPE, KCP&L, GMO, Staff of the Commission (“Staff”), and  
6           the Office of the Public Counsel (“OPC”)) which fully supports findings by the  
7           Commission that (1) GPE’s acquisition of Westar (the “Transaction”) will not be  
8           detrimental to the public interest given the level of Transaction savings and the  
9           commitments GPE, KCP&L and GMO are making in connection with this request  
10          for a limited variance from the affiliate transactions rule; and (2) good cause has  
11          been shown to grant the limited variance from the affiliate transactions rule  
12          requested by GPE, KCP&L and GMO.

13   **Q: Which parties filed rebuttal testimony?**

14   A: Of the 10 parties granted intervention, two have filed rebuttal testimony: MECG by Mr.  
15   Michael P. Gorman and Independence by Mr. Joseph A. Herz. Messrs. Gorman and Herz  
16   both provided testimony in the proceeding before the Kansas Corporation Commission  
17   (“KCC”) through which KCC approval of GPE’s acquisition of Westar Energy, Inc.<sup>1</sup>  
18   (“Westar”) (the “Transaction”) is being sought, and their testimony in this case is similar  
19   to the testimony each provided before the KCC.

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<sup>1</sup> Westar includes Kansas Gas & Electric Company, a wholly owned subsidiary of Westar providing electric utility service in Kansas.

1 Q: Please summarize the positions of witnesses Gorman and Herz to which you will be  
2 responding.

3 A: Although Mr. Gorman is “generally supportive” of the Stipulation and Agreement  
4 between GPE, KCP&L and GMO and Staff (“Staff S&A”)<sup>2</sup>, Mr. Gorman discusses the  
5 capital market reaction to the Transaction, KCP&L and GMO’s financial integrity after  
6 the Transaction and Transaction savings and recommends additional conditions for the  
7 Commission to approve the Transaction and the variance requested from the affiliate  
8 transactions rule. Those conditions relate to (1) independent utility boards; (2) ratepayer  
9 protections in the form of utility-specific capital structure commitments and an income  
10 tax election commitment; and (3) treatment of transition costs in post-closing rate cases.<sup>3</sup>

11 Mr. Herz takes the position that the Joint Application for a limited variance from  
12 the affiliate transactions rule lacks sufficient detail and also argues that (1) retail,  
13 wholesale and transmission customers need adequate assurance that they not bear higher  
14 capital costs due to the Transaction; (2) the Transaction gives rise to concerns regarding  
15 service quality; (3) the Transaction may have a detrimental effect on wholesale power  
16 customers; and (4) Transaction savings may not be realistic and may not be fully  
17 realized.<sup>4</sup>

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<sup>2</sup> Gorman Rebuttal, p. 4. Note: All cites are to the March 23, 2017 Michael P. Gorman Rebuttal testimony filed in EM-2017-0226 *et al.*, based upon representations of MECG counsel that this is the only Gorman Rebuttal that will be offered into evidence.

<sup>3</sup> Gorman Rebuttal, p. 2.

<sup>4</sup> Herz Rebuttal, pp. 6-7.

1   **Q:    Please introduce the other witnesses that are providing surrebuttal testimony on**  
2       **behalf of GPE, KCP&L and GMO?**

3   **A:**    GPE, KCP&L and GMO are sponsoring surrebuttal testimony of six witnesses in addition  
4       to my own surrebuttal testimony. Those witnesses, in alphabetical order, are:

- 5           • Kevin Bryant will respond to Messrs. Gorman and Herz regarding the financial  
6           impacts of the Transaction;
- 7           • Steven Busser will address integration planning and provide an update regarding  
8           Transaction efficiencies in response to the testimony of Messrs. Gorman and  
9           Herz;
- 10          • Melissa Hardesty, Senior Director of Taxes at KCP&L, will respond to the  
11          income tax issues raised by Mr. Gorman;
- 12          • William Kemp responds to the testimony of Messrs. Gorman and Herz that  
13          address GPE's estimates of Transaction efficiencies;
- 14          • Kevin Noblet, KCP&L's Vice President of Delivery, will respond to the  
15          testimony of Mr. Herz regarding quality of service, specifically, call center  
16          performance and electric service reliability; and
- 17          • Lisa Quilici, Senior Vice President of Concentric Energy Advisors, will respond  
18          to the testimony of Mr. Gorman regarding independent utility boards, ring-fencing  
19          and other merger commitments of GPE, KCP&L and GMO.

20   **Q:    How is your surrebuttal testimony organized?**

21   **A:**    My surrebuttal testimony is comprised of five Sections.

- 22          • **Section I** is the Introduction.

- 1           • **Section II** presents an overview or “Executive Summary” of the merger proposal,  
2           inclusive of proposed conditions that I provide in my testimony. I will address  
3           my first stated purpose, responding to the major concerns of Messrs. Gorman and  
4           Herz, in this summary.
- 5           • **Section III** responds to the rebuttal testimony of MECG witness Gorman.
- 6           • **Section IV** responds to the rebuttal testimony of Independence witness Herz.
- 7           • **Section V** summarizes our findings and conclusions.

8   **Q: What is the primary conclusion that the Commission should take away from your**  
9   **surrebuttal testimony?**

10 A: There are two important conclusions. First, that GPE, KCP&L and GMO have  
11 established 1) that the Transaction is not detrimental to the public interest as supported by  
12 Staff and OPC through their testimony in support of the Staff S&A and in support of the  
13 Stipulation and Agreement reached between GPE, KCP&L, GMO and OPC (“OPC  
14 S&A”), and 2) that the additional protections for Missouri customers provided for in the  
15 Staff S&A, the OPC S&A and in my surrebuttal testimony will allow the Commission to  
16 approve the Transaction as requested by GPE in the Application for Approval of  
17 Transaction as well as the Application for Limited Variance from the Commission’s  
18 Affiliate Transaction Rule as requested by GPE, KCP&L and GMO, based on findings  
19 that the Transaction is not detrimental to the public interest and that good cause exists for  
20 the limited variance.

21 **Q: How does your testimony relate to the testimony of other Company witnesses?**

22 A: I will present a complete statement of how GPE, KCP&L and GMO’s proposal is not  
23 detrimental to the public interest, including proposed conditions provided for in the Staff

1 S&A, OPC S&A and in my surrebuttal testimony in response to Mr. Gorman that serve  
2 as “belt and suspenders” for that purpose. I will refer at several points in my testimony to  
3 other witnesses for GPE, KCP&L and GMO. These witnesses respond to specific  
4 rebuttal testimony of MECG and Independence and/or provide support for the role served  
5 by a merger commitment.

## 6 II. EXECUTIVE SUMMARY

7 **Q: Please provide your perspective of the regulatory review as it stands at this point**  
8 **with the filing of GPE, KCP&L and GMO’s surrebuttal testimony.**

9 A: GPE announced a merger agreement (the “Transaction”) with Westar on May 31, 2016  
10 and GPE, KCP&L and GMO subsequently filed an Application for Limited Variance  
11 from the affiliate transactions rule on October 12, 2016 and then, on February 23, 2017  
12 GPE filed an Application for Approval of Transaction and related relief. It has been and  
13 remains GPE’s intention to complete the Transaction as expediently as possible to  
14 minimize the uncertainty that a merger presents to all of our stakeholders including the  
15 Commission, Staff, customers, shareholders, and the employees of GPE and Westar. As  
16 described in the surrebuttal testimonies of Kevin Bryant and Steve Busser, GPE has used  
17 the intervening period to take several actions that will allow us to begin delivering the  
18 benefits of the Transaction to our customers as soon as possible.

19 Having reviewed and considered the testimony submitted by MECG and  
20 Independence on February 14, 2017, we present this surrebuttal testimony to respond to  
21 issues they have raised. In some cases, we explain how the commitments that have  
22 already been made address the issue raised by MECG or Independence, and in one case,  
23 we make an additional commitment to address a reasonable concern raised by MECG. In



1 other cases, however, we disagree with either the issue raised, the proposed resolution or  
2 the Commission's authority to address the specific topic raised. It is our hope and  
3 intention that this surrebuttal testimony will resolve all of the outstanding issues so that  
4 the Transaction can move forward on terms not detrimental to the public interest.

5 **Q: Why are merger commitments and conditions important?**

6 A: Merger commitments and conditions are an integral component of virtually every utility  
7 merger. They document the applicant's commitments to ensuring that the Commission  
8 and other stakeholders can be assured that particular concerns have been addressed and  
9 that the Commission can reach a conclusion that the Transaction satisfies the existing  
10 standard. Merger commitments or conditions are often negotiated during settlement  
11 discussions, as has been done between GPE, KCP&L, GMO, Staff and OPC in this  
12 proceeding. However, GPE felt that it was important to propose an additional  
13 commitment as part of its surrebuttal testimony in this proceeding in response to a  
14 specific issue raised by MECG to allow the Commission to consider it as part of the  
15 record, should the Application for Approval of Transaction and Application for Limited  
16 Variance be fully litigated.

17 **III. RESPONSE TO MECG WITNESS GORMAN**

18 **Q: To what sections of Mr. Gorman's rebuttal testimony will you respond?**

19 A: I will respond to Mr. Gorman's capital structure condition recommendation as well as his  
20 recommendation that deferral authority for transition costs should be prohibited. I will  
21 also briefly respond to Mr. Gorman's recommendation for additional ring-fencing  
22 commitments and his cost and rate comparison analysis.

1        **a. Capital Structure**

2        **Q:     What is Mr. Gorman's capital structure recommendation?**

3        A:     MECCG witness Gorman recommends that if the utility's stand-alone capital structure (as  
4                opposed to the corporate consolidated capital structure of GPE) is used for ratemaking  
5                purposes, the common equity ratio of total capital would not exceed 50% unless the  
6                utilities prove a different common equity ratio is needed to preserve the credit standing of  
7                the utility.<sup>5</sup>

8        **Q:     Do you agree with this recommendation by Mr. Gorman?**

9        A:     In general, with one important exception. GPE most certainly intends to propose that the  
10              stand-alone capital structures of KCP&L and GMO should be used for ratemaking  
11              purposes, and Kevin Bryant explains in his surrebuttal testimony why use of the  
12              corporate consolidated capital structure of GPE which includes Transaction debt would  
13              not be appropriate to use to set rates for KCP&L or GMO post-closing. In addition, I  
14              also agree with Mr. Gorman that providing some reasonable bounds on the utility-  
15              specific capital structures of KCP&L and GMO to be used for ratemaking purposes can  
16              make sense. Where I differ with Mr. Gorman is in the bounds to set for the utility-  
17              specific capital structures of KCP&L and GMO to be used for rate making purposes.  
18              Instead of capping common equity at 50% as proposed by Mr. Gorman, it would be more  
19              reasonable to set a range for the utility-specific equity ratio of KCP&L and GMO to be  
20              used for ratemaking purposes. I would recommend an equity ratio range of 45-53%  
21              equity to total capital. This provides a lower bound equity ratio that is consistent with  
22              GPE's intentions to capitalize its utilities consistent with typical practices in the electric

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<sup>5</sup> Gorman Rebuttal, pp. 2, 21-23.

1 utility industry and the maintenance of investment grade credit ratings for KCP&L and  
2 GMO while also providing more flexibility than Mr. Gorman's proposal.

3 **Q: Are GPE, KCP&L and GMO providing an additional commitment beyond those**  
4 **contained in the Staff S&A and the OPC S&A in response to Mr. Gorman's rebuttal**  
5 **testimony?**

6 **A:** Yes. This is an additional condition that I sponsor in response to Mr. Gorman's proposal.  
7 Specifically, GPE, KCP&L and GMO recommend this additional condition specifically  
8 read,

9 For ratemaking purposes, KCP&L and GMO agree to the use of an  
10 actual utility-specific capital structure with an equity share of no  
11 less than 45 percent and no more than 53 percent; provided,  
12 however, that KCP&L and GMO may petition the Commission for  
13 relief from this condition for reasons not related to the Transaction  
14 and the Commission may grant such relief, to the extent it chooses  
15 to do so, based on a finding of good cause.

16  
17 See Commitment no. 18 in Schedule DRI-4 attached hereto.

18 **Q: Why is it appropriate to have more flexibility with respect to the ratio of equity to**  
19 **total capital than proposed by Mr. Gorman?**

20 **A:** Capital structures can vary over time for a variety of reasons, including equity issuances,  
21 debt maturity and construction projects to name just three. For example, the equity ratio  
22 tends to be higher immediately after an equity issuance, and lower immediately after a  
23 debt issuance as the utilities take actions consistent with striving to achieve an optimal  
24 capital structure at any particular point in time. Equity ratios higher than 50% are not  
25 uncommon in the electric utility industry and both KCP&L and GMO have had rates set

1 using equity ratios higher than 50% in the not too distant past.<sup>6</sup> Adoption of Mr.  
2 Gorman's proposal would unreasonably limit flexibility that has been recognized as  
3 reasonable in the past and therefore should not be adopted by the Commission.

4 **Q: Does this additional capital structure condition alter in any way GPE, KCP&L and**  
5 **GMO's commitment, as set forth in the Staff S&A, that capital costs shall not**  
6 **increase as a result of the Transaction<sup>7</sup>?**

7 A: No, that commitment, and all of the other commitments in the Staff S&A, as well as all of  
8 the commitments in the OPC S&A would remain in place and effective.

9 **b. Transition Costs**

10 **Q: What is Mr. Gorman's recommendation regarding transition costs?**

11 A: Although Mr. Gorman recognizes that recovery of transition costs is appropriate,  
12 provided the utility demonstrates that those expenditures have been cost-beneficial to  
13 customers, he recommends an absolute prohibition on the possibility of deferring  
14 transition costs until they can be addressed in future rate cases.<sup>8</sup>

15 **Q: Do you agree with Mr. Gorman's recommendation regarding transition costs?**

16 A: While I agree that transition costs should be recoverable when the utility establishes that  
17 their incurrence was cost-beneficial to customers, I do not agree with Mr. Gorman's  
18 recommended prohibition on the possibility of deferring transition costs in future rate  
19 cases.

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<sup>6</sup> Case No. ER-2006-0314, equity ratio of 55.22% for KCP&L; Case No. ER-2007-0291, equity ratio of 59.17% for KCP&L; Case No. ER-2012-0174, equity ratio of 53.16% for KCP&L; Case No. ER-2012-0175, equity ratio of 53.16% for GMO; and Case No. ER-2014-0370, equity ratio of 50.642% for KCP&L.

<sup>7</sup> Staff S&A, para. A.7.

<sup>8</sup> Gorman Rebuttal, p. 21.

1   **Q:    Why do you believe that the possibility of deferring transition costs in future rate**  
2       **case should not be prohibited at this time?**

3   A:    First, this recommendation by Mr. Gorman is inconsistent with the treatment of transition  
4       costs in the vast majority of transaction approval orders issued in the last twenty years or  
5       so. In most of those cases, the possibility of deferring transition costs in the future was  
6       specifically acknowledged, just as GPE, KCP&L, GMO and Staff have proposed in  
7       paragraph B.3. of the Staff S&A.<sup>9</sup>

8               Second, given the nature of transition costs, it is likely that many of them will  
9       create long-term benefits and that transition costs of that nature would be amortized over  
10      a multi-year period. Under those circumstances, it can be appropriate to defer the  
11      associated transition costs so that rate recovery and expense recognition are appropriately  
12      matched. There is no good reason to deny the possibility of that future action at this time.

13             Third, GPE, KCP&L and GMO have agreed not to seek rate recovery of the  
14      acquisition premium or transaction costs and to flow 100% of Transaction savings to the  
15      benefit of customers in the normal course of ratemaking. Transition costs are akin to  
16      expenditures utilities may make to attain service improvements or increase the efficiency  
17      of operations. Because transition costs must be cost-beneficial to customers to be eligible  
18      for rate recovery under paragraph B.3. of the Staff S&A, and given the concessions GPE,

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<sup>9</sup> See, e.g., Report and Order, July 1, 2008, Case No. EM-2007-0374, *In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc., for Approval of the Merger of Aquila, Inc., with a Subsidiary of Great Plains Energy Incorporated and for Other Related Relief*; Report and Order, April 12, 2011, Case No. ER-2010-0355, *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*; Order Approving Stipulations and Agreements and Authorizing Merger Transaction, September 7, 2016, File No. EM-2016-0213, *In the Matter of Empire District Electric Company, Liberty Utilities (Central) Co. and Liberty Sub Corp. Concerning an Agreement and Plan of Merger and Certain Related Transactions*.

1 KCP&L and GMO have already made regarding the acquisition premium, Transaction  
2 costs and Transaction savings, it would be unreasonable to pre-emptively prohibit the  
3 possibility of deferring costs which are beneficial to customers.

4 **c. Additional Ring-fencing Conditions**

5 **Q: In discussing ring-fencing conditions, Mr. Gorman also recommends that GPE**  
6 **should be prohibited from using utility assets, cash flows or guarantees or**  
7 **assurances for the financial obligations of GPE or other non-regulated affiliates.<sup>10</sup>**  
8 **How do you respond?**

9 **A:** I agree, in fact this recommendation by Mr. Gorman is fully addressed in paragraph A.1.  
10 of the Stipulation and Agreement between GPE, KCP&L and GMO and Staff which  
11 reads, in relevant part, as follows:

12 Neither KCP&L nor GMO shall guarantee the debt of the other, or  
13 of GPE, or of any of GPE's other affiliates, or otherwise enter into  
14 make-well or similar agreements, unless otherwise authorized by  
15 the Commission. Neither KCP&L nor GMO shall pledge their  
16 respective stock or assets as collateral for obligations of any other  
17 entity, unless otherwise authorized by the Commission.

18 Moreover, the commitment made in paragraph A.1. of the Stipulation and Agreement  
19 goes even further than Mr. Gorman's recommendation by precluding the use of utility  
20 assets, cash flows, guarantees or assurances for any entity other than the subject utility  
21 itself whereas Mr. Gorman's recommended language would have limited the applicability  
22 of such restrictions to non-regulated affiliates.

23 Therefore, this recommendation of MECG witness Gorman should not be adopted  
24 by the Commission. GPE, KCP&L and GMO witnesses Lisa Quilici and Melissa  
25 Hardesty address the balance of Mr. Gorman's ring-fencing recommendations.

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<sup>10</sup> Gorman Rebuttal, p. 26.

1   **Q:   Mr. Gorman included as Schedule MGP-1 in his rebuttal testimony the list of**  
2       **commitments made by GPE in the KCC proceedings. Do GPE, KCP&L and GMO**  
3       **propose to adopt any of those commitments in this proceeding?**

4   **A:**   Yes. We propose to adopt commitments made in the KCC proceeding which are relevant  
5       to our Missouri operations and customers and which are not already addressed in the  
6       Staff S&A or in the OPC S&A. Attached as Schedule DRI-4 is a list of the commitments  
7       GPE made in the KCC proceeding modified as necessary to reflect Missouri  
8       jurisdictional entities, which we propose to make here. Summarized, we propose to adopt  
9       the following Supplemental Commitments in addition to those conditions agreed to in the  
10      Stipulations and Agreements:

- 11           • No. 4 – honor existing collective bargaining agreements;
- 12           • No. 7 – use best efforts to achieve desired staff reductions through natural  
13           attrition;
- 14           • No. 8 – consider targeted voluntary staffing reductions if natural attrition is not  
15           sufficient, and enhance KCP&L and GMO employee severance packages;
- 16           • No. 9 – maintain and promote all low-income assistance programs consistent with  
17           those in place at all operating utility companies, except as provided for in the  
18           Corporate Social Responsibility section of the OPC S&A;
- 19           • No. 11 – provision that KCP&L and GMO will not commingle assets, will  
20           conduct business as separate legal entities, and will maintain existing separation  
21           of regulated and non-regulated business operations;

- No. 12 – provision that KCP&L and/or GMO will not include in any debt or credit instrument any financial covenants or default triggers related to GPE or any of its affiliates;
- No. 14 – identifies specific actions to be taken in the unlikely event that the credit rating of KCP&L or GMO is reduced by S&P or Moody’s to below investment grade; commits that if the cost of returning KCP&L or GMO to investment grade are above the benefits, the affected utility shall be required to show and explain why it is not necessary, or cost effective, to take such actions and how they will continue to provide safe and adequate service at just and reasonable rates in Missouri;
- No. 22 – KCP&L and GMO fuel and purchased power costs shall not be adversely impacted as a result of the Transaction;
- No. 24 – the return on equity (“ROE”) of KCP&L and/or GMO will not be adversely affected and shall be determined in future rate cases;
- No. 25 – if actual utility-specific capital structure is used to set rates, KCP&L and GMO commit to uphold that their future rates will be set commensurate with the financial and business risks of KCP&L or GMO, as applicable;
- No. 35 – GPE, KCP&L and GMO will maintain adequate records for audit and examination of all centralized corporate costs allocated to or directly charged to KCP&L or GMO;
- No. 40 – GPE, KCP&L and GMO will provide Staff and the Commission with detailed journal entries and final detailed journal entries; and



- 1           • No. 42 – GPE acknowledges that its utility subsidiaries need significant capital to  
2           invest in energy supply and delivery infrastructure and meeting these capital  
3           requirements is a high priority.

4           These Supplemental Commitments are listed with greater specificity in Schedule DRI-4  
5           and are in addition to the commitments set forth in the Staff S&A and in the OPC S&A.

6           **d. Cost and Rate Comparison**

7           **Q: Mr. Gorman presents a comparison of operation and maintenance (“O&M”) costs**  
8           **and refers to Staff testimony in a KCP&L rate case regarding administrative and**  
9           **general (“A&G”) costs in arguing that GPE is unlikely to attain savings from the**  
10          **Transaction.<sup>11</sup> How do you respond?**

11          **A:** Please refer to Mr. William Kemp’s surrebuttal testimony where he thoroughly refutes  
12          the conclusions Mr. Gorman attempts to draw from his O&M cost comparison.

13                 Regarding A&G costs, Mr. Gorman questions GPE’s ability to bring cost  
14          efficiency to its Missouri operations because in KCP&L’s most recently concluded  
15          general rate case (Case No. ER-2014-0370) the Commission directed that its Staff  
16          conduct a management audit of KCP&L’s A&G costs.<sup>12</sup> Mr. Gorman is implying that  
17          the mere ordering of a management audit implies that GPE will not be able to realize  
18          merger efficiencies that impact A&G costs.

19          **Q: Did Staff conduct the A&G management audit as directed by the Commission?**

20          **A:** Yes, and on January 17, 2017 the Staff filed the results of its audit in Case No. EO-2016-  
21          0124. On page 2 of the Staff’s report, as a part of the Executive Summary, Staff  
22          concluded that “KCPL A&G expenses are high in numerous comparisons, driven

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<sup>11</sup> Gorman Rebuttal, pp. 35-38.

<sup>12</sup> Gorman Rebuttal, pp. 37-38.

1 primarily by Pension Expense. The Company has taken actions to better control pension  
2 expense and while the benefit of those actions will not be realized in the near term, they  
3 are anticipated to eventually lower A&G costs.”

4 **Q: Does this finding support the conclusion Mr. Gorman attempts to draw from the**  
5 **Commission’s directive for Staff to conduct a management audit of KCP&L’s A&G**  
6 **costs?**

7 A: Not at all. Mr. Gorman’s unfounded conclusion should be disregarded by the Commission.

#### 8 **IV. RESPONSE TO INDEPENDENCE WITNESS HERZ**

9 **Q: To what sections of Mr. Herz’s rebuttal testimony will you respond?**

10 A: I will respond to Mr. Herz’s discussions regarding (a) the adequacy of the Application for  
11 Limited Variance; (b) alleged wholesale power supply impacts; (c) the acquisition  
12 premium and Transaction savings.

##### 13 **a. Affiliate Transactions Rule Variance**

14 **Q: Mr. Herz alleges that GPE, KCP&L and GMO’s request for a variance from the**  
15 **affiliate transactions rule – to permit all transactions between the regulated**  
16 **operations of KCP&L, GMO and Westar to occur at cost except for wholesale**  
17 **power transactions, which will be based on rates approved by FERC – should be**  
18 **denied because sufficient detail regarding the specific types of goods or services that**  
19 **will be exchanged has not been provided.<sup>13</sup> How do you respond?**

20 A: The limited variance requested by GPE, KCP&L and GMO in the context of this  
21 Transaction is the very same variance that was granted to permit transactions to occur at  
22 cost between KCP&L and GMO as a result of GPE’s acquisition of Aquila, Inc. in 2008.

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<sup>13</sup> Herz Rebuttal, p. 8.

1           Consequently, the types of goods and services that will be exchanged among the  
2           regulated operations of KCP&L, GMO and Westar as a result of GPE's acquisition of  
3           Westar is expected to be very similar to those which have been exchanged since 2008  
4           between KCP&L and GMO's regulated operations. They include the full range of  
5           services typically provided by a shared services organization, as KCP&L currently  
6           houses all employees and neither GMO nor GPE has any employees. Although it is not  
7           currently expected that all Westar employees will become KCP&L employees upon  
8           closing of the Transaction, there will be services provided to KCP&L and GMO by  
9           employees of Westar after closing and, conversely, there will also be services provided to  
10          Westar by employees of KCP&L after closing. Absent the limited variance requested by  
11          GPE, KCP&L and GMO, these transactions among the regulated operations of KCP&L,  
12          GMO and Westar may be subject to the asymmetric pricing requirements of the  
13          Commission's affiliate transactions rule (4 CSR 240-20.015(2)) even though the  
14          Commission's affiliate transactions rule is, by its express terms, designed to prevent  
15          utilities from subsidizing non-regulated operations.<sup>14</sup>

16                 Details regarding the goods and services exchanged between the regulated  
17          operations of KCP&L and GMO are provided to the Commission annually in the cost  
18          allocation manual ("CAM") filings made by each company. The affiliate transactions  
19          reports for the most recent CAM filings made by KCP&L and GMO (covering 2015) are  
20          appended hereto as Schedule DRI-5. Schedule DRI-5 contains a listing of all affiliate  
21          transactions undertaken by KCP&L and GMO in 2015, including those covered by the  
22          limited variance granted in 2008 that permit all transactions between the regulated

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<sup>14</sup> See "Purpose" section at the beginning of 4 CSR 240-20.015.

1 operations of KCP&L and GMO to occur at cost except for wholesale power transactions  
2 which are undertaken based on rates approved by FERC. Revisions to the CAM will be  
3 necessary to accommodate GPE's acquisition of Westar and, consistent with paragraph  
4 C.6. of the Staff S&A, KCP&L and GMO will meet with Staff within 60 days of closing  
5 to provide a description of the impact of the Transaction on the allocation of costs among  
6 GPE's utility and non-utility subsidiaries as well as the Transaction's expected impact on  
7 the CAMs of KCP&L and GMO.

8 Given the experience of KCP&L and GMO with a very similar affiliate  
9 transactions rule variance as well as the commitment in the Staff S&A to discuss the  
10 impact of the Transaction on cost allocations and CAMs soon after closing, the  
11 arguments of Independence witness Herz are not persuasive and serve as no reasonable  
12 basis to deny the variance requested by GPE, KCP&L and GMO.

13 **b. Wholesale Power Supply**

14 **Q: Mr. Herz suggests that the Transaction gives rise to a significant chance that the**  
15 **price for wholesale power supply contracts will increase.<sup>15</sup> How do you respond?**

16 **A:** Wholesale power supply services are regulated by the Federal Energy Regulatory  
17 Commission ("FERC") and, thus, are not within the jurisdiction and authority of this  
18 Commission. As such, Mr. Herz's arguments regarding wholesale power supply  
19 contracts are being made in the wrong forum and should be disregarded by the  
20 Commission in this proceeding.

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<sup>15</sup> Herz Rebuttal, p. 14.

1   **Q:    Mr. Herz discusses a number of “hold harmless” provisions in connection with the**  
2       **Transaction made in proceedings before the KCC and FERC and suggests that**  
3       **commitments made by GPE, KCP&L and GMO in the Staff S&A and in the OPC**  
4       **S&A are not binding at this time.<sup>16</sup> How do you respond?**

5   **A:    GPE, KCP&L and GMO request that the Commission approve the Staff S&A and the**  
6       **OPC S&A so that the commitments made in those documents become binding.**

7   **Q:    Mr. Herz goes on to suggest that differences among the commitments made in**  
8       **connection with the Transaction in proceedings before the KCC, FERC and this**  
9       **Commission may disadvantage wholesale customers.<sup>17</sup> How do you respond?**

10   **A:    If Independence believes commitments in connection with the Transaction disadvantage**  
11       **wholesale power customers, then FERC is the proper forum to make those arguments.**  
12       **This Commission should not entertain arguments regarding services that are not**  
13       **jurisdictional to Missouri in this proceeding. Therefore, Mr. Herz’s recommendation that**  
14       **the Commission should provide network transmission customers a “self-help”**  
15       **opportunity<sup>18</sup> should be disregarded by the Commission as beyond its authority.**

16   **Q:    Mr. Herz further suggests that commitments made by GPE, KCP&L and GMO in**  
17       **the Staff S&A and in the OPC S&A do not protect wholesale customers like**  
18       **Independence.<sup>19</sup> How do you respond?**

19   **A:    Because the jurisdiction of this Commission is limited to retail services and retail**  
20       **customers, it is entirely appropriate that the commitments made in the Staff S&A and in**  
21       **the OPC S&A do not cover wholesale customers like Independence. That the Staff S&A**

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<sup>16</sup> Herz Rebuttal, p. 15.

<sup>17</sup> Herz Rebuttal, p. 16.

<sup>18</sup> Herz Rebuttal, p. 24.

<sup>19</sup> Herz Rebuttal, pp. 17-21.

1 and the OPC S&A observe and respect the jurisdictional boundaries between this  
2 Commission and FERC is no reasonable basis to disapprove the Transaction, deny the  
3 limited variance requested from the affiliate transactions rule or disapprove either the  
4 Staff S&A or the OPC S&A.

5 **Q: Has FERC approval of GPE's acquisition of Westar been requested?**

6 A: Yes. Westar and GPE filed a request under section 203 of the Federal Power Act for  
7 authorization of the Transaction. FERC must determine under section 203 of the Federal  
8 Power Act whether the proposed transaction is consistent with the public interest. In  
9 making this determination FERC considers, among other things, the effect on rates.  
10 Specifically, FERC examines the impact of the proposed transaction on transmission  
11 rates and cost-based rates for captive wholesale customers. In doing so, FERC will  
12 consider hold harmless commitments made by Westar and GPE in their section 203  
13 proceeding to mitigate any potential impact of the Transaction on such rates.

14 In GPE and Westar's initial application to FERC for authorization for the  
15 Transaction (filed July 12, 2016), as strengthened in their answer filed October 11, 2016,  
16 responding to protests filed in that proceeding by other parties, Westar and GPE  
17 committed to hold harmless transmission and wholesale power and wholesale distribution  
18 service customers with cost-based rates from the rate effects of the Transaction. This is  
19 consistent with FERC policy. The hold harmless commitments, coupled with the  
20 respective Generation Formula Rate ("GFR") and Transmission Formula Rate ("TFR")  
21 protocols, will mitigate any rate effects of the Transaction on GFR and TFR customers.  
22 Moreover, Westar and GPE demonstrated in their October 11, 2016 response that the  
23 credit ratings concerns are speculative in nature and that the parties expressing such

1 concerns provide no evidence that Westar's or KCP&L's existing credit ratings will be  
2 downgraded as a result of the merger or that, even assuming a credit downgrade, such a  
3 downgrade would result in higher rates, given that none of the protesting parties  
4 suggested (much less demonstrated) that any of the companies involved in the  
5 Transaction would be downgraded below investment level.

6 **Q: Has FERC issued an order in the Westar/Great Plains section 203 proceeding?**

7 A: Not as of the date of filing this surrebuttal testimony.

8 **c. Acquisition Premium and Transaction Savings**

9 **Q: Mr. Herz discusses the acquisition premium and the ratemaking treatment of**  
10 **Transaction savings proposed by GPE, KCP&L and GMO and then suggests that**  
11 **ratepayers will not be sufficiently insulated from costs of the Transaction.<sup>20</sup> Mr.**  
12 **Herz appears to imply that ratepayers may end up paying a portion of the**  
13 **acquisition premium. How do you respond?**

14 A: First, GPE, KCP&L and GMO have clearly stated that they will not seek rate recovery of  
15 the acquisition premium, and we will honor that commitment.<sup>21</sup>

16 For Transaction savings, GPE, KCP&L and GMO propose that they should be  
17 treated for ratemaking purposes just as efficiencies obtained by any utility in the normal  
18 course of business are, meaning that those savings would be retained by the utility until  
19 the next general rate proceeding at which time 100% of those savings would be reflected  
20 in customer rates. This requires no special ratemaking mechanism, contrary to the  
21 implications of Mr. Herz. And while KCP&L and GMO will have the burden of proving

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<sup>20</sup> Herz Rebuttal, pp. 22-23.

<sup>21</sup> The only exception to this commitment could occur if a party to a KCP&L or GMO rate case seeks to impute Transaction debt to the capital structure of KCP&L or GMO for purposes of setting rates. Only in that instance could the subject utility request rate recovery of the acquisition premium. Ives Direct, p. 13.

1       that recoveries of transition costs in rates are just and reasonable and that the costs  
2       provide benefits to customers, this kind of showing is typical for rate cases and provides  
3       assurance to the Commission that it will see evidence of Transaction savings in post-  
4       closing rate cases of KCP&L and GMO. *See* Staff S&A, paragraph B.3. Importantly,  
5       however, the risk of not being able to make the required showing is ultimately borne by  
6       GPE's shareholders, not KCP&L and GMO's customers. Because the acquisition  
7       premium and Transaction costs are not being requested from customers and as  
8       Transaction savings will be addressed in post-closing rate cases, there is no need to adopt  
9       a mechanism, as suggested by Mr. Herz<sup>22</sup>, for the quantification, monitoring, allocation  
10      and verification of Transaction savings.

11             In order to maintain the ability to make use of the fuel adjustment clause  
12      ("FAC"), KCP&L and GMO must complete general rate proceedings approximately  
13      every four years. This provides assurance that customers will experience the benefit of  
14      Transaction savings within a reasonable period of time after the Transaction closes.  
15      Given the upward cost of service pressure that KCP&L and GMO have been  
16      experiencing for some time now (like the rest of the electric utility industry across the  
17      country), it is not likely that rates will decrease as a result of general rate cases post-  
18      closing, but rather the rate increases will be lower than without the Transaction. This is a  
19      benefit to customers that will be unavailable if the Transaction does not close.

20             Mr. Bryant explains in his surrebuttal testimony why the purchase price GPE has  
21      agreed to pay to Westar shareholders – which necessarily includes the acquisition  
22      premium which is simply a mathematical calculation derived by subtracting net book

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<sup>22</sup> Herz Rebuttal, p. 24.



1 value from the total purchase price – is reasonable. To the extent that KCP&L and/or  
2 GMO is permitted to request rate recovery of the acquisition premium (and transaction  
3 costs) under paragraphs B.1 and B.2 of the Staff S&A, any such request would be limited  
4 by the provisions of paragraph B.4 of the Staff S&A which mandates that retail rates for  
5 Missouri KCP&L and GMO customers shall not increase as a result of the Transaction.  
6 Consequently, the possibility that rate recovery of the acquisition premium could be  
7 requested under paragraphs B.1 and B.2 of the Staff S&A will not be detrimental to  
8 customers.

## 9 V. SUMMARY AND CONCLUSION

10 **Q: Please summarize for us your surrebuttal testimony and review what it is GPE,**  
11 **KCP&L and GMO are requesting the Commission do in this case?**

12 **A:** My surrebuttal testimony shows that GPE, KCP&L and GMO have demonstrated that the  
13 Transaction is not detrimental to the public interest, and that with the merger  
14 commitments and conditions included in the Staff S&A, the OPC S&A and the additional  
15 commitments offered in this surrebuttal testimony, GPE, KCP&L, GMO, Staff and OPC  
16 have presented a clear and rational path for the Commission to approve the Application  
17 for Transaction Approval as not detrimental to the public interest and the Application for  
18 Limited Variance as supported by good cause. GMO and KCP&L's Missouri customers,  
19 and the greater public generally, will benefit from the savings achievable from this  
20 Transaction.

21 Therefore, GPE, KCP&L and GMO respectfully request the Commission:

- 22 ■ Approve the Transaction as set forth in the Application for Transaction  
23 Approval as not detrimental to the public interest subject to all of the terms

1 and conditions set forth in the Staff S&A, the OPC S&A and the additional  
2 commitments set forth in this surrebuttal testimony;

- 3       ▪ Authorize GPE, KCP&L and GMO to perform in accordance with the terms  
4 of the Merger Agreement and Transaction-related instruments and  
5 agreements, and to take any and all actions that may be reasonably necessary  
6 and incidental to the performance of the Transaction;
- 7       ▪ Grant the Application for Limited Variance from 4 CSR 240-20.015 for good  
8 cause in order to facilitate transactions between the regulated operations of  
9 KCP&L and GMO and Westar by allowing all transactions to occur at cost  
10 except for wholesale power transactions, which will be based on rates  
11 approved by FERC, subject to all of the terms and conditions set forth in the  
12 Staff S&A, the OPC S&A and the additional commitments set forth in this  
13 surrebuttal testimony;
- 14       ▪ To the extent any waivers of Commission Orders or regulations are necessary  
15 to allow GPE, KCP&L and GMO to perform in accordance with the Merger  
16 Agreement and Transaction-related instruments and agreements, grant such  
17 waivers; and
- 18       ▪ Grant such other relief as may be necessary and appropriate to accomplish the  
19 purposes of the Transaction by GPE, KCP&L and GMO, and to consummate  
20 the Transaction-related agreements in accordance with the terms thereof.

21 In taking such actions, the Commission will ensure that all stakeholders will experience  
22 significant benefits from the Transaction. These benefits will come with few and very  
23 manageable risks. The merger commitments preserve or expand the Commission's

1 jurisdiction over GPE, KCP&L and GMO and ensure the ability for Missouri customers  
2 to continue to receive safe and reliable service at just and reasonable rates.

3 **Q: Does that conclude your surrebuttal testimony?**

4 **A:** Yes, it does.

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

IN THE MATTER OF THE APPLICATION OF )  
GREAT PLAINS ENERGY INCORPORATED FOR ) Docket No. EM-2017-0226  
APPROVAL OF ITS ACQUISITION OF WESTAR )  
ENERGY, INC. )

**AFFIDAVIT OF DARRIN R. IVES**

STATE OF MISSOURI     )  
                                      ) ss  
COUNTY OF JACKSON    )

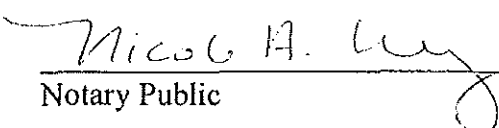
Darrin R. Ives, being first duly sworn on his oath, states:

1. My name is Darrin R. Ives. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Vice President – Regulatory Affairs.
2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Great Plains Energy Incorporated, Kansas City Power & Light Company, and KCP&L Greater Missouri Operations Company consisting of twenty-five (25) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.
3. I have knowledge of the matters set forth therein. 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.

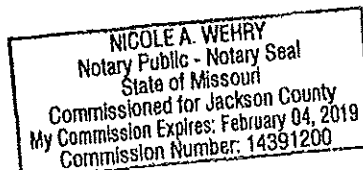


Darrin R. Ives

Subscribed and sworn before me this 27<sup>th</sup> day of March, 2017.

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

My commission expires: Feb 04, 2019



No.	Supplemental Merger Commitments and Conditions
	Applicability of Commitments and Conditions
	These conditions <sup>1</sup> , in combination with the Staff S&A and OPC S&A, are presented as a package. Changes to any individual condition may require changes to other conditions. The conditions will remain in force and effect for the time period specified in the condition or if no time period is specified in perpetuity and in all cases unless otherwise approved by the MoPSC.
	General Conditions
4	Honor all existing collective bargaining agreements.
7	Make best efforts to achieve desired staffing reductions through natural attrition.
8	Consider targeted voluntary staffing reduction programs if natural attrition is not sufficient. Where severance is unavoidable, honor or enhance KCP&L's employee severance package.
9	Maintain and promote all low-income assistance programs consistent with those in place at all operating utility companies prior to the Transaction. This commitment does not alter the Corporate Social Responsibility Commitment to which GPE, KCP&L and GMO have agreed as part of the OPC S&A.
	Financing and Ring-Fencing Conditions
11	<p><b><u>Separation of assets:</u></b> GPE commits that KCP&amp;L and GMO will not comingle their assets with the assets of any other person or entity, except as allowed under the Commission's Affiliate Transaction statutes or other Commission order.</p> <p>GPE commits that KCP&amp;L and GMO will conduct business as separate legal entities and shall hold all of their assets in their own legal entity name unless otherwise authorized by Commission order.</p> <p>GPE, KCP&amp;L and GMO affirm that the present legal entity structure that separates their regulated business operations from their unregulated business operations shall be maintained unless express Commission approval is sought to alter any such structure. GPE, KCP&amp;L and GMO further commit that proper accounting procedures will be employed to protect against cross-subsidization of GPE's, KCP&amp;L's and GMO's non-regulated businesses, or GPE's other regulated businesses in Missouri.</p>

<sup>1</sup> Though the terms "condition" and "commitment" may have slightly different meanings, for the sake of simplicity, this exhibit generally uses the term "condition" to refer to GPE, KCP&L and GMO's Supplemental Commitments.

No.	Supplemental Merger Commitments and Conditions
12	<p><b><u>Other Separation:</u></b> Neither KCP&amp;L nor GMO shall guarantee the debt of the other, or of GPE, or of any of GPE's other affiliates, or otherwise enter into make-well or similar agreements, unless otherwise authorized by the Commission. Neither KCP&amp;L nor GMO shall pledge their respective stock or assets as collateral for obligations of any other entity, unless otherwise authorized by the Commission. Neither KCP&amp;L nor GMO will include, in any debt or credit instrument of GMO and KCP&amp;L, any financial covenants or default triggers related to GPE or any of its affiliates. See also Staff S&amp;A Financing Condition 1.</p>
14	<p>Credit rating downgrade: In the event KCP&amp;L or GMO should have its respective Standard &amp; Poor's ("S&amp;P") or Moody's Corporate Credit Rating downgraded to below BBB- or Baa3, respectively, as a result of the Transaction, KCP&amp;L or GMO (the "Impacted Utility") commits to file:</p> <ul style="list-style-type: none"> <li>i. Notice with the Commission within five (5) business days of such downgrade;</li> <li>ii. A pleading with the Commission within sixty (60) days which shall include the following: <ul style="list-style-type: none"> <li>• Actions the Impacted Utility may take to raise its S&amp;P or Moody's Corporate Credit Rating to BBB- or Baa3, respectively, including the costs and benefits of such actions and any plan the Impacted Utility may have to undertake such actions. If the costs of returning GMO and/or KCP&amp;L to investment grade are above the benefits of such actions, GMO and/or KCP&amp;L shall be required to show and explain why it is not necessary, or cost-effective, to take such actions and how the utility(s) can continue to provide efficient and sufficient service in Missouri under such circumstances;</li> <li>• The change, if any, on the capital costs of the Impacted Utility due to its S&amp;P or Moody's Corporate Credit Rating being below BBB- or Baa3, respectively; and</li> <li>• Documentation detailing how the Impacted Utility will not request from its Missouri customers, directly or indirectly, any higher capital costs incurred due to a downgrade of its S&amp;P or Moody's Corporate Credit Rating below BBB- or Baa3, respectively;</li> </ul> </li> <li>iii. File with the Commission, every forty-five (45) days thereafter until the Impacted Utility has regained its S&amp;P or Moody's Corporate Credit Rating of BBB- or Baa3, respectively or above, an updated status report with respect to the items required in paragraph 4(c)(ii) above.</li> <li>iv. If the Commission determines that the decline of the Impacted Utility's S&amp;P or Moody's Corporate Credit Rating to a level below BBB- or Baa3, respectively, has caused its quality of service to decline, then the Impacted Utility shall be required to file a plan with the Commission detailing the steps that will be taken to restore service quality levels that existed prior to the ratings decline.</li> <li>v. In the event KCP&amp;L's or GMO's affiliation with GPE or any of GPE's affiliates is the reason for KCP&amp;L's or GMO's respective S&amp;P or Moody's Corporate Credit Rating to be downgraded to below BBB- or Baa3, respectively, KCP&amp;L and/or GMO shall</li> </ul>

No.	Supplemental Merger Commitments and Conditions
	<p>pursue additional legal and structural separation, if necessary, from the affiliate(s) causing the downgrade, and the Impacted Utility shall not pay a common dividend without Commission approval or until the Impacted Utility's S&amp;P or Moody's Corporate Credit Rating has been restored to BBB- or Baa3, respectively, or above.</p> <p>vi. If KCP&amp;L's or GMO's respective S&amp;P or Moody's Corporate Credit Rating declines below BBB- or Baa3, respectively, as a result of the Transaction, the Impacted Utility shall file with the Commission a comprehensive risk management plan that assures the Impacted Utility's access to and cost of capital will not be further impaired. The plan shall include a non-consolidation opinion if required by S&amp;P or Moody's.</p> <p>See Staff S&amp;A Financing Conditions 3, 4, 5 and 6.</p>
Ratemaking, Accounting, and Related Conditions	
18	<p>For ratemaking purposes, GMO and KCP&amp;L agree to the use of an actual utility-specific capital structure with an equity share of no less than 45 percent and no more than 53 percent; provided, however, that GMO and KCP&amp;L may petition the Commission for relief from this condition for reasons not related to the Transaction and the Commission may grant such relief, to the extent it chooses to do so, based on a finding of good cause.</p>
22	<p>KCP&amp;L's and GMO's fuel and purchased power costs shall not be adversely impacted as a result of the Transaction.</p>
24	<p>The return on equity capital ("ROE") as reflected in GMO's and KCP&amp;L's rates will not be adversely affected as a result of the Transaction. GPE agrees the ROE shall be determined in future rate cases, consistent with applicable law, regulations and practices of the Commission.</p> <p>See Staff S&amp;A Financing Conditions 2 and 7.</p>
25	<p>Provided the actual utility-specific capital structure is used to set rates for KCP&amp;L and GMO, GPE, KCP&amp;L and GMO commit to uphold the principle that their future costs of service and rates will be set commensurate with the financial and business risks attendant to each affiliate's regulated utility operations and that they will not oppose, in either a regulatory proceeding or by judicial appeal of a Commission decision, the application of this principle.</p> <p>See Staff S&amp;A Financing Condition 2.</p>
Affiliate Transactions and Cost Allocations Manual (CAM) Conditions	
35	<p>GPE, KCP&amp;L and GMO will maintain adequate records to support, demonstrate the reasonableness of, and enable the audit and examination of all centralized corporate costs that are allocated to or directly charged to KCP&amp;L or GMO. Nothing in this condition shall</p>

No.	Supplemental Merger Commitments and Conditions
	be deemed a waiver of any rights of GPE, KCP&L or GMO to seek protection of the information or to object, for purposes of submitting such information as evidence in any evidentiary proceeding, to the relevancy or use of such information by any party.
Access to Records	
40	KCP&L and GMO will maintain records supporting its affiliated transactions for at least five (5) years. Within six months of the close of the merger, GPE will provide to the Commission Staff detailed journal entries recorded to reflect the transaction. GPE shall also provide the final detailed journal entries to be filed with the Commission no later than 13 months after the date of the closing. These entries must show, and shall include but not be limited to, the entries made to record or remove from all utility accounts any acquisition premium costs or transaction costs.
Parent Company Conditions	
42	<p>GPE acknowledges that its utility subsidiaries (existing and proposed) need significant amounts of capital to invest in energy supply and delivery infrastructure (including, but not limited to, renewable energy resources and other environmental sustainability initiatives such as energy efficiency and demand response programs) and acknowledges that meeting these capital requirements of its utility subsidiaries will be considered a high priority by GPE's board of directors and executive management and that GPE's access to capital post-transaction will permit it and its utility subsidiaries to meet their statutory obligation to provide safe and adequate service.</p> <p>See Staff S&amp;A Customer Service Condition 1.</p>



GMO

Exhibit 2A

Exhibit 2A

For The Year Ending December 31, 2015

Description	Basis	Amount Billed to Affiliate	Account
Charge for the use of GMO facilities including break rooms, restrooms, furniture and equipment.	Charge based on General Allocator at fully distributed cost.	Billed to KCP&L - \$2,014,226 Billed to GPE - \$14,877 Billed to PARNT - \$3,036 Billed to KCP&L Solar, Inc - \$1,214 Billed to KCREC - \$15,181 Billed to GREC - \$7,894	922050
Charge for the use of GMO software packages including PeopleSoft modules and misc. software.	Charge based on General Allocator at fully distributed cost.	Billed to KCP&L - \$406,047 Billed to GPE - \$2,999 Billed to PARNT - \$612 Billed to KCP&L Solar, Inc - \$245 Billed to KCREC - \$3,060 Billed to GREC - \$1,591	922050
Charge for the use of GMO telephone and network systems.	Charge based on General Allocator at fully distributed cost.	Billed to KCP&L - \$568,757 Billed to GPE - \$4,201 Billed to PARNT - \$857 Billed to KCP&L Solar, Inc - \$343 Billed to KCREC - \$4,287 Billed to GREC - \$2,229	922050
Charge for the use of Sibley Landfill	Charge based on tonnage at fully distributed cost.	Billed to KCP&L - \$38,703	922050
Charge for the collection of outstanding customer accounts receivable.	Percentage of customer accounts receivable balance based on fair market price.	Billed to GREC-\$1,316,131	417101
Charge for rent at Eastowne substation.	Charge based on fully distributed cost.	Billed to KCP&L-\$14,124	454001

GMO  
Affiliate Billings-Goods/Services Provided from Affiliates  
2015

Exhibit 2B

DEPTID Description	Amount	Affiliate	Basis (1)
AUDIT SERVICES Total	\$390,864.56	KCPL	FDC
BILLING SERVICES Total	\$510,573.52	KCPL	FDC
C&M DODSON Total	\$63,534.10	KCPL	FDC
C&M BELTON Total	\$1,538,292.35	KCPL	FDC
C&M BLUE SPRINGS Total	\$1,277,250.56	KCPL	FDC
C&M BRUNSWICK Total	\$35,795.56	KCPL	FDC
C&M CLINTON Total	\$1,318,414.34	KCPL	FDC
C&M F&M Total	\$48,152.73	KCPL	FDC
C&M HENRIETTA Total	\$1,259,025.58	KCPL	FDC
C&M JOCO Total	\$47,084.36	KCPL	FDC
C&M LEES SUMMIT Total	\$2,075,218.04	KCPL	FDC
C&M LIBERTY/PLATTE CITY Total	\$329.61	KCPL	FDC
C&M MARYVILLE/MOUND CITY Total	\$1,580,622.07	KCPL	FDC
C&M NEVADA Total	\$918,138.25	KCPL	FDC
C&M NORTHLAND Total	\$1,192,675.77	KCPL	FDC
C&M PAOLA/OTTAWA Total	\$15,658.92	KCPL	FDC
C&M SEDALIA Total	\$1,601,639.03	KCPL	FDC
C&M SOUTHLAND Total	\$26,647.13	KCPL	FDC
C&M ST JOSEPH Total	\$3,225,648.38	KCPL	FDC
C&M TRENTON Total	\$921,539.69	KCPL	FDC
C&M UNDERGROUND Total	\$334,844.94	KCPL	FDC
C&M WARRENSBURG Total	\$1,976,018.15	KCPL	FDC
CENTRAL DESIGN Total	\$809,360.52	KCPL	FDC
CENTRAL MACHINE FACILITY Total	\$55,214.44	KCPL	FDC
CHANGE MANAGEMENT Total	\$1,374.77	KCPL	FDC
CHIEF OPERATING OFFICER Total	\$352,873.13	KCPL	FDC
CIPS ADMINISTRATION Total	\$576,039.60	KCPL	FDC
CIPS COMPLIANCE Total	\$521,407.93	KCPL	FDC
COMMUNITY RELATIONS Total	\$691,758.35	KCPL	FDC
COMPENSATION & BENEFITS Total	\$243,582.11	KCPL	FDC
CONSTRUCTION MANAGEMENT Total	\$263,026.69	KCPL	FDC
CONTRACT MANAGEMENT Total	\$666,959.88	KCPL	FDC
CONTROLLER ACCTG SERVICES Total	\$2,701,171.20	KCPL	FDC
CORPORATE COMMUNICATION Total	\$594,665.47	KCPL	FDC
CORPORATE FINANCE Total	\$22,363.89	KCPL	FDC
CORPORATE SAFETY Total	\$256,065.21	KCPL	FDC
CORPORATE SECRETARY Total	\$2,658,489.63	KCPL	FDC
CORPORATE SECURITY Total	\$569,680.39	KCPL	FDC
CORPORATE SERVICES Total	\$114,512.42	KCPL	FDC
CORPORATE TREASURY Total	\$290,640.95	KCPL	FDC
CREDIT & COLLECTION Total	\$461,272.11	KCPL	FDC

Affiliate Billings-Goods/Services Provided from Affiliates  
2015

DEPTID Description	Amount	Affiliate	Basis (1)
CT OPS & MAINT GMO Total	\$1,395,054.78	KCPL	FDC
CT OPS & MAINT KCPL Total	\$8,434.76	KCPL	FDC
CUSTOMER & COMMUNITY AFFAIRS Total	\$218,961.90	KCPL	FDC
CUSTOMER COMMUNICATION Total	\$2,644,846.44	KCPL	FDC
CUSTOMER INSIGHT Total	\$243,602.90	KCPL	FDC
CUSTOMER SOLUTIONS Total	\$313,237.25	KCPL	FDC
CUSTOMER SYSTEMS SUPPORT Total	\$837,565.34	KCPL	FDC
DELIVERY MANAGEMENT Total	\$54,117.23	KCPL	FDC
DEMAND SIDE MGMT Total	\$8,671.13	KCPL	FDC
DESKTOP & CLIENT SERVICES Total	\$804,629.71	KCPL	FDC
DISTRIBUTION SAFETY Total	\$1,033,383.75	KCPL	FDC
DISTRIBUTION SYSTEM OPS Total	\$255,625.96	KCPL	FDC
DOCUMENT PROCESS & PRINT Total	\$198,937.68	KCPL	FDC
ECONOMIC DEVELOPMENT Total	\$159,626.31	KCPL	FDC
EMPLOYEE & LABOR RELATIONS Total	\$470,756.18	KCPL	FDC
EMPLOYEE BENEFITS Total	\$23,737,567.62	KCPL	FDC
ENERGY EFFICIENCY Total	\$435,249.78	KCPL	FDC
ENERGY RESOURCE MANAGEMENT Total	\$406,488.42	KCPL	FDC
ENERGY SOLUTIONS SUPPORT Total	\$83,921.79	KCPL	FDC
ENHANCED CUSTOMER SERVICES Total	\$2,839.84	KCPL	FDC
ENTERPRISE SYSTEMS SUPPORT Total	\$1,237,004.83	KCPL	FDC
ENVIRONMENTAL SERVICES Total	\$412,811.73	KCPL	FDC
ESERVICES Total	\$94,587.85	KCPL	FDC
EXTERNAL COMMUNICATIONS Total	\$141,936.27	KCPL	FDC
FACILITIES MAINT & MGMT Total	\$1,193,118.18	KCPL	FDC
FERC ASSURANCE Total	\$169,988.53	KCPL	FDC
FINANCING COST Total	\$0.00	KCPL	FDC
FLEET SERVICE OPERATIONS Total	\$1,743,680.11	KCPL	FDC
GENERAL DELIVERY USE Total	\$28,733.19	KCPL	FDC
GENERAL DELIVERY USE MOPUB Total	(\$204.00)	KCPL	FDC
GENERAL DELIVERY USE SJLP Total	\$95,560.00	KCPL	FDC
GENERAL GENERATION USE KCPL Total	\$3,191.51	KCPL	FDC
GENERAL USE FGAS Total	\$480.64	KCPL	FDC
GENERAL USE GXP INVESTMENTS Total	\$366.64	KCPL	FDC
GENERAL USE HLDGO Total	\$96.10	KCPL	FDC
GENERAL USE KCPL Total	\$1,540,034.62	KCPL	FDC
GENERAL USE KCPL SOLAR Total	\$300.50	KCPL	FDC
GENERATION ENGINEERING SVCS Total	\$1,961,961.60	KCPL	FDC
GENERATION RESOURCES Total	\$617,473.03	KCPL	FDC
GENERATION SAFETY Total	\$103,810.43	KCPL	FDC
GOVERNMENT AFFAIRS Total	\$206,566.46	KCPL	FDC

Affiliate Billings-Goods/Services Provided from Affiliates  
2015

DEPTID Description	Amount	Affiliate	Basis (1)
HAWTHORN Total	\$26,551.34	KCPL	FDC
HQ FACILITIES MGMT Total	\$98,025.88	KCPL	FDC
HR EXECUTIVE Total	\$178,491.31	KCPL	FDC
HR SERVICE CENTER & TECH INNOV Total	\$150,971.78	KCPL	FDC
HRIS & PAYROLL Total	\$175,282.89	KCPL	FDC
IATAN Total	\$114,067.54	KCPL	FDC
INCOME TAXES Total	\$125,649.30	KCPL	FDC
INFORMATION SECURITY Total	\$572,453.21	KCPL	FDC
INSURANCE Total	(\$54,723.33)	KCPL	FDC
INVESTOR RELATIONS Total	\$276,146.96	KCPL	FDC
IT INFRASTRUCTURE & ARCHITECT Total	\$760,426.68	KCPL	FDC
IT STRATEGY & MANAGEMENT Total	\$390,468.19	KCPL	FDC
LACYGNE Total	\$41,185.10	KCPL	FDC
LAKE ROAD STATION Total	\$8,362,202.22	KCPL	FDC
LEGAL DEPARTMENT Total	\$822,839.17	KCPL	FDC
MARKETING COMMUNICATIONS Total	\$254,983.54	KCPL	FDC
MARKETING INTELLIGENCE Total	\$366,317.23	KCPL	FDC
MATERIALS DELIVERY Total	\$1,193,237.40	KCPL	FDC
MATERIALS GENERATION Total	\$861,092.07	KCPL	FDC
MEASUREMENT TECHNOLOGY Total	\$1,039,611.16	KCPL	FDC
MEDICAL Total	\$144,755.21	KCPL	FDC
METER READERS EAST Total	\$481,961.49	KCPL	FDC
METER READERS SOUTH Total	\$63,842.21	KCPL	FDC
METER READERS SOUTHEAST Total	\$449,252.96	KCPL	FDC
METER READERS ST JOSEPH Total	\$989,813.79	KCPL	FDC
METER READING & FIELD SERVICE Total	\$1,699,985.41	KCPL	FDC
MONTROSE Total	\$11,061.00	KCPL	FDC
OPERATION & MAINT PROGRAMS Total	\$281,413.19	KCPL	FDC
OPERATIONAL SUPPORT SYSTEMS Total	\$545,853.43	KCPL	FDC
OPERATIONS & RESTORATION Total	\$2,043,469.59	KCPL	FDC
PERFORMANCE MANAGEMENT Total	\$170,049.01	KCPL	FDC
PRESIDENT & CEO Total	\$256,626.61	KCPL	FDC
PRODUCTION ADMINISTRATION Total	\$86,710.96	KCPL	FDC
PRODUCTION APPRENTICE/TRAINING Total	\$112,353.65	KCPL	FDC
PRODUCTION BUSINESS OPS Total	\$21,358.72	KCPL	FDC
PROJECT CONTROLS OFFICE Total	\$176,819.28	KCPL	FDC
PURCHASING DEPARTMENT Total	\$820,619.87	KCPL	FDC
RADIO OPERATIONS Total	\$386,406.45	KCPL	FDC
REAL TIME SYSTEMS Total	\$339,713.69	KCPL	FDC
RECORDS MANAGEMENT Total	\$116,382.57	KCPL	FDC
REGULATORY AFFAIRS Total	\$772,721.85	KCPL	FDC

**Affiliate Billings-Goods/Services Provided from Affiliates  
2015**

<b>DEPTID Description</b>	<b>Amount</b>	<b>Affiliate</b>	<b>Basis (1)</b>
REGULATORY RATE CASE Total	\$970.81	KCPL	FDC
RELAY/SYSTEMS PROTECTION Total	\$1,447,128.13	KCPL	FDC
REMITTANCE PROCESSING Total	\$112,032.81	KCPL	FDC
RESOURCE PLANNING Total	\$1,880.43	KCPL	FDC
REVENUE MANAGEMENT Total	\$39,553.85	KCPL	FDC
SHOP & TECHNICAL SERVICES Total	\$831,446.06	KCPL	FDC
SIBLEY Total	\$12,723,846.69	KCPL	FDC
SMART GRID Total	\$66,526.18	KCPL	FDC
SR VP & CFO Total	\$187,019.96	KCPL	FDC
STRATEGIC PLANNING & RISK MGMT Total	\$392,896.23	KCPL	FDC
SUBSTATIONS CONST & MAINT Total	\$2,116,290.21	KCPL	FDC
SUPPLY CHAIN MANAGEMENT Total	\$259,327.11	KCPL	FDC
T&D ENGINEERING Total	\$2,913,017.70	KCPL	FDC
TECHNICAL SERVICES Total	\$723,897.90	KCPL	FDC
TECHNICAL TRAINING Total	\$1,592,181.40	KCPL	FDC
TELECOMMUNICATIONS Total	\$935,866.36	KCPL	FDC
TRAINING AND WORKFORCE Total	\$108,231.11	KCPL	FDC
TRANSMISSION CNSTN & MTCE Total	\$174,729.88	KCPL	FDC
TRANSMISSION DISPATCHING Total	\$790,997.90	KCPL	FDC
TRANSMISSION PLANNING Total	\$331,611.61	KCPL	FDC
WAN SERVICES Total	\$309,801.77	KCPL	FDC
WORKERS COMPENSATION Total	\$15,632.86	KCPL	FDC
<b>Grand Total</b>	<b>\$126,874,780.86</b>		

Note 1-Fully distributed cost.

## Exhibit 2B

For The Year Ending December 31, 2015

Description	Basis	Amount Billed from Affiliate	Account
Charge for the use of facilities including break rooms, restrooms, furniture and equipment.	Charge based on General Allocator at fully distributed cost.	Billed from KCPL - \$5,110,093	922050
Charge for the use of software packages such as PeopleSoft HR and Accounting modules, IT Help Desk, Financial Forecast and e-buy software.	Charge based on General Allocator at fully distributed cost.	Billed from KCPL - \$7,016,991	922050
Charge for the use of telephone and network systems.	Charge based on General Allocator at fully distributed cost.	Billed from KCPL - \$2,112,729	922050

Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Description	Amount	Affiliate	Basis (1)
AUDIT SERVICES Total	390,864.56	GMO	FDC
BILLING SERVICES Total	510,573.52	GMO	FDC
C&M DODSON Total	63,534.10	GMO	FDC
C&M BELTON Total	1,538,292.35	GMO	FDC
C&M BLUE SPRINGS Total	1,277,250.56	GMO	FDC
C&M BRUNSWICK Total	35,795.56	GMO	FDC
C&M CLINTON Total	1,318,414.34	GMO	FDC
C&M F&M Total	48,152.73	GMO	FDC
C&M HENRIETTA Total	1,259,025.58	GMO	FDC
C&M JOCO Total	47,084.36	GMO	FDC
C&M LEES SUMMIT Total	2,075,218.04	GMO	FDC
C&M LIBERTY/PLATTE CITY Total	329.61	GMO	FDC
C&M MARYVILLE/MOUND CITY Total	1,580,622.07	GMO	FDC
C&M NEVADA Total	918,138.25	GMO	FDC
C&M NORTHLAND Total	1,192,675.77	GMO	FDC
C&M PAOLA/OTTAWA Total	15,658.92	GMO	FDC
C&M SEDALIA Total	1,601,639.03	GMO	FDC
C&M SOUTHLAND Total	26,647.13	GMO	FDC
C&M ST JOSEPH Total	3,225,648.38	GMO	FDC
C&M TRENTON Total	921,539.69	GMO	FDC
C&M UNDERGROUND Total	334,844.94	GMO	FDC
C&M WARRENSBURG Total	1,976,018.15	GMO	FDC
CENTRAL DESIGN Total	809,360.52	GMO	FDC
CENTRAL MACHINE FACILITY Total	55,214.44	GMO	FDC
CHANGE MANAGEMENT Total	1,374.77	GMO	FDC
CHIEF OPERATING OFFICER Total	352,873.13	GMO	FDC
CIPS ADMINISTRATION Total	576,039.60	GMO	FDC
CIPS COMPLIANCE Total	521,407.93	GMO	FDC
COMMUNITY RELATIONS Total	691,758.35	GMO	FDC
COMPENSATION & BENEFITS Total	243,582.11	GMO	FDC
CONSTRUCTION MANAGEMENT Total	263,026.69	GMO	FDC
CONTRACT MANAGEMENT Total	666,959.88	GMO	FDC
CONTROLLER ACCTG SERVICES Total	2,701,171.20	GMO	FDC
CORPORATE COMMUNICATION Total	594,665.47	GMO	FDC
CORPORATE FINANCE Total	22,363.89	GMO	FDC
CORPORATE SAFETY Total	256,065.21	GMO	FDC
CORPORATE SECRETARY Total	2,658,489.63	GMO	FDC
CORPORATE SECURITY Total	569,680.39	GMO	FDC
CORPORATE SERVICES Total	114,512.42	GMO	FDC
CORPORATE TREASURY Total	290,640.95	GMO	FDC
CREDIT & COLLECTION Total	461,272.11	GMO	FDC
CT OPS & MAINT GMO Total	1,395,054.78	GMO	FDC
CT OPS & MAINT KCPL Total	8,434.76	GMO	FDC
CUSTOMER & COMMUNITY AFFAIRS Total	218,961.90	GMO	FDC
CUSTOMER COMMUNICATION Total	2,644,846.44	GMO	FDC
CUSTOMER INSIGHT Total	243,602.90	GMO	FDC
CUSTOMER SOLUTIONS Total	313,237.25	GMO	FDC
CUSTOMER SYSTEMS SUPPORT Total	837,565.34	GMO	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
DELIVERY MANAGEMENT Total	54,117.23	GMO	FDC
DEMAND SIDE MGMT Total	8,671.13	GMO	FDC
DESKTOP & CLIENT SERVICES Total	804,629.71	GMO	FDC
DISTRIBUTION SAFETY Total	1,033,383.75	GMO	FDC
DISTRIBUTION SYSTEM OPS Total	255,625.96	GMO	FDC
DOCUMENT PROCESS & PRINT Total	198,937.68	GMO	FDC
ECONOMIC DEVELOPMENT Total	159,626.31	GMO	FDC
EMPLOYEE & LABOR RELATIONS Total	470,756.18	GMO	FDC
EMPLOYEE BENEFITS Total	23,737,567.62	GMO	FDC
ENERGY EFFICIENCY Total	435,249.78	GMO	FDC
ENERGY RESOURCE MANAGEMENT Total	406,488.42	GMO	FDC
ENERGY SOLUTIONS SUPPORT Total	83,921.79	GMO	FDC
ENHANCED CUSTOMER SERVICES Total	2,839.84	GMO	FDC
ENTERPRISE SYSTEMS SUPPORT Total	1,237,004.83	GMO	FDC
ENVIRONMENTAL SERVICES Total	412,811.73	GMO	FDC
ESERVICES Total	94,587.85	GMO	FDC
EXTERNAL COMMUNICATIONS Total	141,936.27	GMO	FDC
FACILITIES MAINT & MGMT Total	1,193,118.18	GMO	FDC
FERC ASSURANCE Total	169,988.53	GMO	FDC
FINANCING COST Total	-	GMO	FDC
FLEET SERVICE OPERATIONS Total	1,743,680.11	GMO	FDC
GENERAL DELIVERY USE Total	28,733.19	GMO	FDC
GENERAL DELIVERY USE MOPUB Total	(204.00)	GMO	FDC
GENERAL DELIVERY USE SJLP Total	95,560.00	GMO	FDC
GENERAL GENERATION USE KCPL Total	3,191.51	GMO	FDC
GENERAL USE FGAS Total	480.64	GMO	FDC
GENERAL USE GXP INVESMENTS Total	366.64	GMO	FDC
GENERAL USE HLDGO Total	96.10	GMO	FDC
GENERAL USE KCPL Total	1,540,034.62	GMO	FDC
GENERAL USE KCPL SOLAR Total	300.50	GMO	FDC
GENERATION ENGINEERING SVCS Total	1,961,961.60	GMO	FDC
GENERATION RESOURCES Total	617,473.03	GMO	FDC
GENERATION SAFETY Total	103,810.43	GMO	FDC
GOVERNMENT AFFAIRS Total	206,566.46	GMO	FDC
HAWTHORN Total	26,551.34	GMO	FDC
HQ FACILITIES MGMT Total	98,025.88	GMO	FDC
HR EXECUTIVE Total	178,491.31	GMO	FDC
HR SERVICE CENTER & TECH INNOV Total	150,971.78	GMO	FDC
HRIS & PAYROLL Total	175,282.89	GMO	FDC
IATAN Total	114,067.54	GMO	FDC
INCOME TAXES Total	125,649.30	GMO	FDC
INFORMATION SECURITY Total	572,453.21	GMO	FDC
INSURANCE Total	(54,723.33)	GMO	FDC
INVESTOR RELATIONS Total	276,146.96	GMO	FDC
IT INFRASTRUCTURE & ARCHITECT Total	760,426.68	GMO	FDC
IT STRATEGY & MANAGEMENT Total	390,468.19	GMO	FDC
LACYGNE Total	41,185.10	GMO	FDC
LAKE ROAD STATION Total	8,362,202.22	GMO	FDC



KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
LEGAL DEPARTMENT Total	822,839.17	GMO	FDC
MARKETING COMMUNICATIONS Total	254,983.54	GMO	FDC
MARKETING INTELLIGENCE Total	366,317.23	GMO	FDC
MATERIALS DELIVERY Total	1,193,237.40	GMO	FDC
MATERIALS GENERATION Total	861,092.07	GMO	FDC
MEASUREMENT TECHNOLOGY Total	1,039,611.16	GMO	FDC
MEDICAL Total	144,755.21	GMO	FDC
METER READERS EAST Total	481,961.49	GMO	FDC
METER READERS SOUTH Total	63,842.21	GMO	FDC
METER READERS SOUTHEAST Total	449,252.96	GMO	FDC
METER READERS ST JOSEPH Total	989,813.79	GMO	FDC
METER READING & FIELD SERVICE Total	1,699,985.41	GMO	FDC
MONTROSE Total	11,061.00	GMO	FDC
OPERATION & MAINT PROGRAMS Total	281,413.19	GMO	FDC
OPERATIONAL SUPPORT SYSTEMS Total	545,853.43	GMO	FDC
OPERATIONS & RESTORATION Total	2,043,469.59	GMO	FDC
PERFORMANCE MANAGEMENT Total	170,049.01	GMO	FDC
PRESIDENT & CEO Total	256,626.61	GMO	FDC
PRODUCTION ADMINISTRATION Total	86,710.96	GMO	FDC
PRODUCTION APPRENTICE/TRAINING Total	112,353.65	GMO	FDC
PRODUCTION BUSINESS OPS Total	21,358.72	GMO	FDC
PROJECT CONTROLS OFFICE Total	176,819.28	GMO	FDC
PURCHASING DEPARTMENT Total	820,619.87	GMO	FDC
RADIO OPERATIONS Total	386,406.45	GMO	FDC
REAL TIME SYSTEMS Total	339,713.69	GMO	FDC
RECORDS MANAGEMENT Total	116,382.57	GMO	FDC
REGULATORY AFFAIRS Total	772,721.85	GMO	FDC
REGULATORY RATE CASE Total	970.81	GMO	FDC
RELAY/SYSTEMS PROTECTION Total	1,447,128.13	GMO	FDC
REMITTANCE PROCESSING Total	112,032.81	GMO	FDC
RESOURCE PLANNING Total	1,880.43	GMO	FDC
REVENUE MANAGEMENT Total	39,553.85	GMO	FDC
SHOP & TECHNICAL SERVICES Total	831,446.06	GMO	FDC
SIBLEY Total	12,723,846.69	GMO	FDC
SMART GRID Total	66,526.18	GMO	FDC
SR VP & CFO Total	187,019.96	GMO	FDC
STRATEGIC PLANNING & RISK MGMT Total	392,896.23	GMO	FDC
SUBSTATIONS CONST & MAINT Total	2,116,290.21	GMO	FDC
SUPPLY CHAIN MANAGEMENT Total	259,327.11	GMO	FDC
T&D ENGINEERING Total	2,913,017.70	GMO	FDC
TECHNICAL SERVICES Total	723,897.90	GMO	FDC
TECHNICAL TRAINING Total	1,592,181.40	GMO	FDC
TELECOMMUNICATIONS Total	935,866.36	GMO	FDC
TRAINING AND WORKFORCE Total	108,231.11	GMO	FDC
TRANSMISSION CNSTN & MTCE Total	174,729.88	GMO	FDC
TRANSMISSION DISPATCHING Total	790,997.90	GMO	FDC
TRANSMISSION PLANNING Total	331,611.61	GMO	FDC
WAN SERVICES Total	309,801.77	GMO	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
WORKERS COMPENSATION Total	15,632.86	GMO	FDC
	126,874,780.86	GMO Total	
CENTRAL DESIGN Total	3.31	GPTHC	FDC
CONTROLLER ACCTG SERVICES Total	3,443.73	GPTHC	FDC
CORPORATE SERVICES Total	3,301.62	GPTHC	FDC
CORPORATE TREASURY Total	124.02	GPTHC	FDC
EMPLOYEE BENEFITS Total	5,307.83	GPTHC	FDC
FACILITIES MAINT & MGMT Total	17.82	GPTHC	FDC
FLEET SERVICE OPERATIONS Total	4.69	GPTHC	FDC
INFORMATION SECURITY Total	18.93	GPTHC	FDC
IT INFRASTRUCTURE & ARCHITECT Total	17.02	GPTHC	FDC
LEGAL DEPARTMENT Total	-	GPTHC	FDC
RADIO OPERATIONS Total	91.76	GPTHC	FDC
REAL TIME SYSTEMS Total	984.70	GPTHC	FDC
RELAY/SYSTEMS PROTECTION Total	11.07	GPTHC	FDC
SR VP & CFO Total	457.22	GPTHC	FDC
T&D ENGINEERING Total	2,998.36	GPTHC	FDC
TECHNICAL SERVICES Total	236.85	GPTHC	FDC
TELECOMMUNICATIONS Total	578.39	GPTHC	FDC
TRANSMISSION CNSTN & MTCE Total	696.28	GPTHC	FDC
TRANSMISSION DISPATCHING Total	9,750.73	GPTHC	FDC
TRANSMISSION PLANNING Total	5,114.49	GPTHC	FDC
	33,158.82	GPTHC Total	FDC
AUDIT SERVICES Total	2,646.43	GREC	FDC
BILLING SERVICES Total	0.17	GREC	FDC
C&M DODSON Total	0.13	GREC	FDC
C&M BELTON Total	0.15	GREC	FDC
C&M BRUNSWICK Total	0.06	GREC	FDC
C&M CLINTON Total	0.59	GREC	FDC
C&M LEES SUMMIT Total	0.13	GREC	FDC
C&M PAOLA/OTTAWA Total	0.03	GREC	FDC
C&M ST JOSEPH Total	1.62	GREC	FDC
C&M UNDERGROUND Total	(0.18)	GREC	FDC
C&M WARRENSBURG Total	7.21	GREC	FDC
CENTRAL DESIGN Total	1.78	GREC	FDC
CHANGE MANAGEMENT Total	10.86	GREC	FDC
CHIEF OPERATING OFFICER Total	1,516.91	GREC	FDC
CIPS ADMINISTRATION Total	4.10	GREC	FDC
CIPS COMPLIANCE Total	5.60	GREC	FDC
COMMUNITY RELATIONS Total	3,141.66	GREC	FDC
COMPENSATION & BENEFITS Total	1,735.72	GREC	FDC
CONSTRUCTION MANAGEMENT Total	32.08	GREC	FDC
CONTRACT MANAGEMENT Total	17.22	GREC	FDC
CONTROLLER ACCTG SERVICES Total	10,051.33	GREC	FDC
CORPORATE COMMUNICATION Total	594.68	GREC	FDC
CORPORATE FINANCE Total	906.83	GREC	FDC
CORPORATE SAFETY Total	1,007.97	GREC	FDC
CORPORATE SECRETARY Total	21,191.00	GREC	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
CORPORATE SECURITY Total	84.17	GREC	FDC
CORPORATE SERVICES Total	676.46	GREC	FDC
CORPORATE TREASURY Total	8,747.38	GREC	FDC
CREDIT & COLLECTION Total	1.04	GREC	FDC
CT OPS & MAINT GMO Total	1.05	GREC	FDC
CT OPS & MAINT KCPL Total	0.10	GREC	FDC
CUSTOMER & COMMUNITY AFFAIRS Total	105.78	GREC	FDC
CUSTOMER COMMUNICATION Total	94.61	GREC	FDC
CUSTOMER INSIGHT Total	13.05	GREC	FDC
CUSTOMER SOLUTIONS Total	13.02	GREC	FDC
CUSTOMER SYSTEMS SUPPORT Total	150.60	GREC	FDC
DELIVERY MANAGEMENT Total	10.85	GREC	FDC
DEMAND SIDE MGMT Total	0.30	GREC	FDC
DESKTOP & CLIENT SERVICES Total	1,218.00	GREC	FDC
DISTRIBUTION SAFETY Total	20.50	GREC	FDC
DISTRIBUTION SYSTEM OPS Total	1.39	GREC	FDC
DOCUMENT PROCESS & PRINT Total	1,567.07	GREC	FDC
ECONOMIC DEVELOPMENT Total	31.92	GREC	FDC
EMPLOYEE & LABOR RELATIONS Total	2,330.77	GREC	FDC
EMPLOYEE BENEFITS Total	25,572.53	GREC	FDC
ENERGY EFFICIENCY Total	35.75	GREC	FDC
ENERGY RESOURCE MANAGEMENT Total	1.84	GREC	FDC
ENHANCED CUSTOMER SERVICES Total	0.23	GREC	FDC
ENTERPRISE SYSTEMS SUPPORT Total	3,730.56	GREC	FDC
ENVIRONMENTAL SERVICES Total	89.49	GREC	FDC
ESERVICES Total	29.94	GREC	FDC
EXTERNAL COMMUNICATIONS Total	1,056.42	GREC	FDC
FACILITIES MAINT & MGMT Total	455.89	GREC	FDC
FERC ASSURANCE Total	28.22	GREC	FDC
FINANCING COST Total	-	GREC	FDC
FLEET SERVICE OPERATIONS Total	1.90	GREC	FDC
GENERAL DELIVERY USE Total	0.26	GREC	FDC
GENERAL USE GXP INVESMENTS Total	1.73	GREC	FDC
GENERAL USE KCPL Total	11,013.20	GREC	FDC
GENERATION ENGINEERING SVCS Total	60.31	GREC	FDC
GENERATION RESOURCES Total	24.35	GREC	FDC
GENERATION SAFETY Total	3.79	GREC	FDC
GOVERNMENT AFFAIRS Total	1,363.84	GREC	FDC
HAWTHORN Total	0.03	GREC	FDC
HQ FACILITIES MGMT Total	786.10	GREC	FDC
HR EXECUTIVE Total	1,197.53	GREC	FDC
HR SERVICE CENTER & TECH INNOV Total	1,184.00	GREC	FDC
HRIS & PAYROLL Total	1,395.03	GREC	FDC
IATAN Total	21.54	GREC	FDC
INCOME TAXES Total	74.93	GREC	FDC
INFORMATION SECURITY Total	23.75	GREC	FDC
INSURANCE Total	47.67	GREC	FDC
INVESTOR RELATIONS Total	2,223.02	GREC	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
IT INFRASTRUCTURE & ARCHITECT Total	183.57	GREC	FDC
IT STRATEGY & MANAGEMENT Total	544.68	GREC	FDC
LACYGNE Total	1.49	GREC	FDC
LEGAL DEPARTMENT Total	2,633.37	GREC	FDC
MARKETING COMMUNICATIONS Total	19.97	GREC	FDC
MARKETING INTELLIGENCE Total	24.31	GREC	FDC
MATERIALS DELIVERY Total	0.33	GREC	FDC
MEASUREMENT TECHNOLOGY Total	0.09	GREC	FDC
MEDICAL Total	186.04	GREC	FDC
METER READING & FIELD SERVICE Total	0.65	GREC	FDC
MONTROSE Total	0.50	GREC	FDC
OPERATION & MAINT PROGRAMS Total	0.81	GREC	FDC
OPERATIONAL SUPPORT SYSTEMS Total	6.87	GREC	FDC
PERFORMANCE MANAGEMENT Total	1.57	GREC	FDC
PRESIDENT & CEO Total	2,059.85	GREC	FDC
PRODUCTION ADMINISTRATION Total	4.75	GREC	FDC
PROJECT CONTROLS OFFICE Total	77.65	GREC	FDC
PURCHASING DEPARTMENT Total	114.92	GREC	FDC
RADIO OPERATIONS Total	34.07	GREC	FDC
REAL TIME SYSTEMS Total	25.72	GREC	FDC
RECORDS MANAGEMENT Total	934.77	GREC	FDC
REGULATORY AFFAIRS Total	244.71	GREC	FDC
REGULATORY RATE CASE Total	6.43	GREC	FDC
SHOP & TECHNICAL SERVICES Total	0.83	GREC	FDC
SMART GRID Total	22.53	GREC	FDC
SR VP & CFO Total	1,497.86	GREC	FDC
STRATEGIC PLANNING & RISK MGMT Total	2,890.87	GREC	FDC
SUBSTATIONS CONST & MAINT Total	9.02	GREC	FDC
SUPPLY CHAIN MANAGEMENT Total	404.65	GREC	FDC
T&D ENGINEERING Total	32.71	GREC	FDC
TECHNICAL SERVICES Total	68.97	GREC	FDC
TECHNICAL TRAINING Total	1.96	GREC	FDC
TELECOMMUNICATIONS Total	35.26	GREC	FDC
TRAINING AND WORKFORCE Total	2.38	GREC	FDC
TRANSMISSION DISPATCHING Total	3.10	GREC	FDC
TRANSMISSION PLANNING Total	2.99	GREC	FDC
WAN SERVICES Total	9.47	GREC	FDC
	120,455.71	GREC Total	
AUDIT SERVICES Total	37,308.70	HLDCO	FDC
BILLING SERVICES Total	0.35	HLDCO	FDC
C&M DODSON Total	0.25	HLDCO	FDC
C&M BELTON Total	0.28	HLDCO	FDC
C&M BRUNSWICK Total	0.13	HLDCO	FDC
C&M CLINTON Total	1.11	HLDCO	FDC
C&M LEES SUMMIT Total	0.25	HLDCO	FDC
C&M PAOLA/OTTAWA Total	0.06	HLDCO	FDC
C&M ST JOSEPH Total	3.06	HLDCO	FDC
C&M UNDERGROUND Total	(0.32)	HLDCO	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
C&M WARRENSBURG Total	13.58	HLDCO	FDC
CENTRAL DESIGN Total	3.36	HLDCO	FDC
CHANGE MANAGEMENT Total	20.45	HLDCO	FDC
CHIEF OPERATING OFFICER Total	7,773.19	HLDCO	FDC
CIPS ADMINISTRATION Total	7.72	HLDCO	FDC
CIPS COMPLIANCE Total	10.59	HLDCO	FDC
COMMUNITY RELATIONS Total	9,995.65	HLDCO	FDC
COMPENSATION & BENEFITS Total	3,270.96	HLDCO	FDC
CONSTRUCTION MANAGEMENT Total	27,774.17	HLDCO	FDC
CONTRACT MANAGEMENT Total	32.60	HLDCO	FDC
CONTROLLER ACCTG SERVICES Total	22,401.01	HLDCO	FDC
CORPORATE COMMUNICATION Total	1,121.01	HLDCO	FDC
CORPORATE FINANCE Total	205.84	HLDCO	FDC
CORPORATE SAFETY Total	4,464.72	HLDCO	FDC
CORPORATE SECRETARY Total	42,804.16	HLDCO	FDC
CORPORATE SECURITY Total	158.59	HLDCO	FDC
CORPORATE SERVICES Total	3,611.64	HLDCO	FDC
CORPORATE TREASURY Total	9,777.66	HLDCO	FDC
CREDIT & COLLECTION Total	2.00	HLDCO	FDC
CT OPS & MAINT GMO Total	1.99	HLDCO	FDC
CT OPS & MAINT KCPL Total	0.20	HLDCO	FDC
CUSTOMER & COMMUNITY AFFAIRS Total	3,096.99	HLDCO	FDC
CUSTOMER COMMUNICATION Total	178.26	HLDCO	FDC
CUSTOMER INSIGHT Total	24.69	HLDCO	FDC
CUSTOMER SOLUTIONS Total	1,161.37	HLDCO	FDC
CUSTOMER SYSTEMS SUPPORT Total	283.42	HLDCO	FDC
DELIVERY MANAGEMENT Total	13,842.10	HLDCO	FDC
DEMAND SIDE MGMT Total	605.58	HLDCO	FDC
DESKTOP & CLIENT SERVICES Total	2,295.55	HLDCO	FDC
DISTRIBUTION SAFETY Total	952.52	HLDCO	FDC
DISTRIBUTION SYSTEM OPS Total	2.69	HLDCO	FDC
DOCUMENT PROCESS & PRINT Total	2,953.36	HLDCO	FDC
ECONOMIC DEVELOPMENT Total	60.21	HLDCO	FDC
EMPLOYEE & LABOR RELATIONS Total	5,642.75	HLDCO	FDC
EMPLOYEE BENEFITS Total	78,133.89	HLDCO	FDC
ENERGY EFFICIENCY Total	472.87	HLDCO	FDC
ENERGY RESOURCE MANAGEMENT Total	3.45	HLDCO	FDC
ENHANCED CUSTOMER SERVICES Total	0.45	HLDCO	FDC
ENTERPRISE SYSTEMS SUPPORT Total	7,030.67	HLDCO	FDC
ENVIRONMENTAL SERVICES Total	169.02	HLDCO	FDC
ESERVICES Total	56.38	HLDCO	FDC
EXTERNAL COMMUNICATIONS Total	111,779.52	HLDCO	FDC
FACILITIES MAINT & MGMT Total	859.20	HLDCO	FDC
FERC ASSURANCE Total	53.36	HLDCO	FDC
FINANCING COST Total	-	HLDCO	FDC
FLEET SERVICE OPERATIONS Total	3.80	HLDCO	FDC
GENERAL DELIVERY USE Total	0.49	HLDCO	FDC
GENERAL USE GXP INVESMENTS Total	3.28	HLDCO	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
GENERAL USE KCPL Total	20,755.58	HLDCO	FDC
GENERATION ENGINEERING SVCS Total	113.77	HLDCO	FDC
GENERATION RESOURCES Total	45.81	HLDCO	FDC
GENERATION SAFETY Total	7.19	HLDCO	FDC
GOVERNMENT AFFAIRS Total	5,071.25	HLDCO	FDC
HAWTHORN Total	0.06	HLDCO	FDC
HQ FACILITIES MGMT Total	1,481.86	HLDCO	FDC
HR EXECUTIVE Total	10,801.49	HLDCO	FDC
HR SERVICE CENTER & TECH INNOV Total	2,939.83	HLDCO	FDC
HRIS & PAYROLL Total	2,629.09	HLDCO	FDC
IATAN Total	40.72	HLDCO	FDC
INCOME TAXES Total	141.23	HLDCO	FDC
INFORMATION SECURITY Total	44.84	HLDCO	FDC
INSURANCE Total	89.66	HLDCO	FDC
INVESTOR RELATIONS Total	4,189.74	HLDCO	FDC
IT INFRASTRUCTURE & ARCHITECT Total	346.24	HLDCO	FDC
IT STRATEGY & MANAGEMENT Total	3,279.08	HLDCO	FDC
LACYGNE Total	2.82	HLDCO	FDC
LAKE ROAD STATION Total	558.51	HLDCO	FDC
LEGAL DEPARTMENT Total	27,228.21	HLDCO	FDC
MARKETING COMMUNICATIONS Total	6,048.50	HLDCO	FDC
MARKETING INTELLIGENCE Total	45.92	HLDCO	FDC
MATERIALS DELIVERY Total	0.65	HLDCO	FDC
MEASUREMENT TECHNOLOGY Total	0.20	HLDCO	FDC
MEDICAL Total	498.74	HLDCO	FDC
METER READING & FIELD SERVICE Total	90.12	HLDCO	FDC
MONTROSE Total	0.90	HLDCO	FDC
OPERATION & MAINT PROGRAMS Total	1.55	HLDCO	FDC
OPERATIONAL SUPPORT SYSTEMS Total	12.93	HLDCO	FDC
PERFORMANCE MANAGEMENT Total	2.91	HLDCO	FDC
PRESIDENT & CEO Total	7,037.91	HLDCO	FDC
PRODUCTION ADMINISTRATION Total	14,468.95	HLDCO	FDC
PROJECT CONTROLS OFFICE Total	146.13	HLDCO	FDC
PURCHASING DEPARTMENT Total	216.82	HLDCO	FDC
RADIO OPERATIONS Total	64.24	HLDCO	FDC
REAL TIME SYSTEMS Total	48.46	HLDCO	FDC
RECORDS MANAGEMENT Total	1,761.82	HLDCO	FDC
REGULATORY AFFAIRS Total	4,908.86	HLDCO	FDC
REGULATORY RATE CASE Total	12.11	HLDCO	FDC
SHOP & TECHNICAL SERVICES Total	1.51	HLDCO	FDC
SIBLEY Total	683.40	HLDCO	FDC
SMART GRID Total	42.40	HLDCO	FDC
SR VP & CFO Total	17,487.29	HLDCO	FDC
STRATEGIC PLANNING & RISK MGMT Total	7,671.26	HLDCO	FDC
SUBSTATIONS CONST & MAINT Total	17.11	HLDCO	FDC
SUPPLY CHAIN MANAGEMENT Total	3,828.57	HLDCO	FDC
T&D ENGINEERING Total	3,057.96	HLDCO	FDC
TECHNICAL SERVICES Total	130.05	HLDCO	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
TECHNICAL TRAINING Total	3.68	HLDCO	FDC
TELECOMMUNICATIONS Total	66.46	HLDCO	FDC
TRAINING AND WORKFORCE Total	4.52	HLDCO	FDC
TRANSMISSION DISPATCHING Total	5.87	HLDCO	FDC
TRANSMISSION PLANNING Total	5.63	HLDCO	FDC
WAN SERVICES Total	17.92	HLDCO	FDC
	548,589.16	HLDCO Total	
AUDIT SERVICES Total	5,089.68	KCREC	FDC
BILLING SERVICES Total	0.36	KCREC	FDC
C&M DODSON Total	0.25	KCREC	FDC
C&M BELTON Total	0.29	KCREC	FDC
C&M BRUNSWICK Total	0.12	KCREC	FDC
C&M CLINTON Total	1.14	KCREC	FDC
C&M LEES SUMMIT Total	0.26	KCREC	FDC
C&M PAOLA/OTTAWA Total	0.06	KCREC	FDC
C&M ST JOSEPH Total	3.12	KCREC	FDC
C&M UNDERGROUND Total	(0.32)	KCREC	FDC
C&M WARRENSBURG Total	13.92	KCREC	FDC
CENTRAL DESIGN Total	3.43	KCREC	FDC
CHANGE MANAGEMENT Total	20.87	KCREC	FDC
CHIEF OPERATING OFFICER Total	2,917.11	KCREC	FDC
CIPS ADMINISTRATION Total	7.89	KCREC	FDC
CIPS COMPLIANCE Total	10.81	KCREC	FDC
COMMUNITY RELATIONS Total	6,041.65	KCREC	FDC
COMPENSATION & BENEFITS Total	3,337.69	KCREC	FDC
CONSTRUCTION MANAGEMENT Total	61.72	KCREC	FDC
CONTRACT MANAGEMENT Total	33.42	KCREC	FDC
CONTROLLER ACCTG SERVICES Total	19,154.35	KCREC	FDC
CORPORATE COMMUNICATION Total	1,143.94	KCREC	FDC
CORPORATE FINANCE Total	1,007.59	KCREC	FDC
CORPORATE SAFETY Total	1,938.66	KCREC	FDC
CORPORATE SECRETARY Total	40,752.73	KCREC	FDC
CORPORATE SECURITY Total	161.94	KCREC	FDC
CORPORATE SERVICES Total	1,301.14	KCREC	FDC
CORPORATE TREASURY Total	10,719.12	KCREC	FDC
CREDIT & COLLECTION Total	2.05	KCREC	FDC
CT OPS & MAINT GMO Total	2.03	KCREC	FDC
CT OPS & MAINT KCPL Total	0.21	KCREC	FDC
CUSTOMER & COMMUNITY AFFAIRS Total	203.70	KCREC	FDC
CUSTOMER COMMUNICATION Total	181.89	KCREC	FDC
CUSTOMER INSIGHT Total	25.19	KCREC	FDC
CUSTOMER SOLUTIONS Total	25.03	KCREC	FDC
CUSTOMER SYSTEMS SUPPORT Total	289.21	KCREC	FDC
DELIVERY MANAGEMENT Total	20.90	KCREC	FDC
DEMAND SIDE MGMT Total	0.56	KCREC	FDC
DESKTOP & CLIENT SERVICES Total	2,342.61	KCREC	FDC
DISTRIBUTION SAFETY Total	39.72	KCREC	FDC
DISTRIBUTION SYSTEM OPS Total	2.74	KCREC	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
DOCUMENT PROCESS & PRINT Total	3,013.53	KCREC	FDC
ECONOMIC DEVELOPMENT Total	61.46	KCREC	FDC
EMPLOYEE & LABOR RELATIONS Total	4,482.44	KCREC	FDC
EMPLOYEE BENEFITS Total	47,767.95	KCREC	FDC
ENERGY EFFICIENCY Total	69.11	KCREC	FDC
ENERGY RESOURCE MANAGEMENT Total	3.57	KCREC	FDC
ENHANCED CUSTOMER SERVICES Total	0.45	KCREC	FDC
ENTERPRISE SYSTEMS SUPPORT Total	7,174.38	KCREC	FDC
ENVIRONMENTAL SERVICES Total	172.51	KCREC	FDC
ESERVICES Total	57.49	KCREC	FDC
EXTERNAL COMMUNICATIONS Total	2,031.47	KCREC	FDC
FACILITIES MAINT & MGMT Total	876.88	KCREC	FDC
FERC ASSURANCE Total	54.57	KCREC	FDC
FINANCING COST Total	-	KCREC	FDC
FLEET SERVICE OPERATIONS Total	3.95	KCREC	FDC
GENERAL DELIVERY USE Total	0.50	KCREC	FDC
GENERAL USE GXP INVESTMENTS Total	3.33	KCREC	FDC
GENERAL USE KCPL Total	21,179.17	KCREC	FDC
GENERATION ENGINEERING SVCS Total	116.19	KCREC	FDC
GENERATION RESOURCES Total	46.78	KCREC	FDC
GENERATION SAFETY Total	7.32	KCREC	FDC
GOVERNMENT AFFAIRS Total	2,622.81	KCREC	FDC
HAWTHORN Total	0.06	KCREC	FDC
HQ FACILITIES MGMT Total	1,512.19	KCREC	FDC
HR EXECUTIVE Total	2,303.65	KCREC	FDC
HR SERVICE CENTER & TECH INNOV Total	2,277.23	KCREC	FDC
HRIS & PAYROLL Total	2,682.74	KCREC	FDC
IATAN Total	41.51	KCREC	FDC
INCOME TAXES Total	144.11	KCREC	FDC
INFORMATION SECURITY Total	45.75	KCREC	FDC
INSURANCE Total	91.44	KCREC	FDC
INVESTOR RELATIONS Total	4,275.42	KCREC	FDC
IT INFRASTRUCTURE & ARCHITECT Total	353.35	KCREC	FDC
IT STRATEGY & MANAGEMENT Total	1,047.62	KCREC	FDC
LACYGNE Total	2.88	KCREC	FDC
LEGAL DEPARTMENT Total	5,064.71	KCREC	FDC
MARKETING COMMUNICATIONS Total	38.77	KCREC	FDC
MARKETING INTELLIGENCE Total	46.85	KCREC	FDC
MATERIALS DELIVERY Total	0.69	KCREC	FDC
MEASUREMENT TECHNOLOGY Total	0.21	KCREC	FDC
MEDICAL Total	357.54	KCREC	FDC
METER READING & FIELD SERVICE Total	1.22	KCREC	FDC
MONTROSE Total	0.92	KCREC	FDC
OPERATION & MAINT PROGRAMS Total	1.59	KCREC	FDC
OPERATIONAL SUPPORT SYSTEMS Total	13.24	KCREC	FDC
PERFORMANCE MANAGEMENT Total	2.97	KCREC	FDC
PRESIDENT & CEO Total	3,961.36	KCREC	FDC
PRODUCTION ADMINISTRATION Total	9.14	KCREC	FDC



KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
PROJECT CONTROLS OFFICE Total	149.12	KCREC	FDC
PURCHASING DEPARTMENT Total	221.32	KCREC	FDC
RADIO OPERATIONS Total	65.57	KCREC	FDC
REAL TIME SYSTEMS Total	49.46	KCREC	FDC
RECORDS MANAGEMENT Total	1,797.82	KCREC	FDC
REGULATORY AFFAIRS Total	470.61	KCREC	FDC
REGULATORY RATE CASE Total	12.36	KCREC	FDC
SHOP & TECHNICAL SERVICES Total	1.55	KCREC	FDC
SMART GRID Total	43.27	KCREC	FDC
SR VP & CFO Total	2,880.05	KCREC	FDC
STRATEGIC PLANNING & RISK MGMT Total	5,559.52	KCREC	FDC
SUBSTATIONS CONST & MAINT Total	17.53	KCREC	FDC
SUPPLY CHAIN MANAGEMENT Total	778.56	KCREC	FDC
T&D ENGINEERING Total	63.07	KCREC	FDC
TECHNICAL SERVICES Total	132.67	KCREC	FDC
TECHNICAL TRAINING Total	3.74	KCREC	FDC
TELECOMMUNICATIONS Total	67.81	KCREC	FDC
TRAINING AND WORKFORCE Total	4.62	KCREC	FDC
TRANSMISSION DISPATCHING Total	5.99	KCREC	FDC
TRANSMISSION PLANNING Total	5.74	KCREC	FDC
WAN SERVICES Total	18.27	KCREC	FDC
	223,230.45	KCREC Total	
AUDIT SERVICES Total	1,637.75	KLT	FDC
CHIEF OPERATING OFFICER Total	5,839.99	KLT	FDC
CONTROLLER ACCTG SERVICES Total	2,955.38	KLT	FDC
CORPORATE SECRETARY Total	264.85	KLT	FDC
CORPORATE SERVICES Total	97,112.87	KLT	FDC
CORPORATE TREASURY Total	876.71	KLT	FDC
EMPLOYEE BENEFITS Total	48,759.71	KLT	FDC
ENHANCED CUSTOMER SERVICES Total	89.93	KLT	FDC
ENTERPRISE SYSTEMS SUPPORT Total	244.29	KLT	FDC
GENERAL USE GXP INVESTMENTS Total	16,339.69	KLT	FDC
GENERATION RESOURCES Total	6,593.05	KLT	FDC
HR EXECUTIVE Total	1,663.30	KLT	FDC
INVESTOR RELATIONS Total	1,345.44	KLT	FDC
IT STRATEGY & MANAGEMENT Total	863.17	KLT	FDC
LEGAL DEPARTMENT Total	12,363.47	KLT	FDC
PRESIDENT & CEO Total	1,173.65	KLT	FDC
PURCHASING DEPARTMENT Total	788.37	KLT	FDC
REGULATORY AFFAIRS Total	3,097.71	KLT	FDC
SR VP & CFO Total	5,520.42	KLT	FDC
STRATEGIC PLANNING & RISK MGMT Total	89,474.40	KLT	FDC
T&D ENGINEERING Total	1,390.92	KLT	FDC
TRANSMISSION PLANNING Total	137.25	KLT	FDC
	298,532.32	KLT Total	
CONTROLLER ACCTG SERVICES Total	21,933.35	KLTIV	FDC
EMPLOYEE BENEFITS Total	5,303.09	KLTIV	FDC
	27,236.44	KLTIV Total	

Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Description	Amount	Affiliate	Basis (1)
CONTROLLER ACCTG SERVICES Total	54.42	MPSFC	FDC
EMPLOYEE BENEFITS Total	16.89	MPSFC	FDC
	71.31	MPSFC Total	
CHIEF OPERATING OFFICER Total	699.29	MPSMS	FDC
CONTROLLER ACCTG SERVICES Total	6,193.02	MPSMS	FDC
EMPLOYEE BENEFITS Total	3,315.21	MPSMS	FDC
GENERATION RESOURCES Total	6,425.63	MPSMS	FDC
	16,633.15	MPSMS Total	
CONTROLLER ACCTG SERVICES Total	1,004.73	MPSNC	FDC
EMPLOYEE BENEFITS Total	246.38	MPSNC	FDC
	1,251.11	MPSNC Total	
AUDIT SERVICES Total	1,018.06	PARNT	FDC
BILLING SERVICES Total	0.08	PARNT	FDC
C&M DODSON Total	0.05	PARNT	FDC
C&M BELTON Total	0.06	PARNT	FDC
C&M BRUNSWICK Total	0.02	PARNT	FDC
C&M CLINTON Total	0.23	PARNT	FDC
C&M LEES SUMMIT Total	0.05	PARNT	FDC
C&M PAOLA/OTTAWA Total	0.01	PARNT	FDC
C&M ST JOSEPH Total	0.63	PARNT	FDC
C&M UNDERGROUND Total	(0.06)	PARNT	FDC
C&M WARRENSBURG Total	2.80	PARNT	FDC
CENTRAL DESIGN Total	0.69	PARNT	FDC
CHANGE MANAGEMENT Total	4.18	PARNT	FDC
CHIEF OPERATING OFFICER Total	583.42	PARNT	FDC
CIPS ADMINISTRATION Total	1.58	PARNT	FDC
CIPS COMPLIANCE Total	2.17	PARNT	FDC
COMMUNITY RELATIONS Total	1,208.32	PARNT	FDC
COMPENSATION & BENEFITS Total	667.57	PARNT	FDC
CONSTRUCTION MANAGEMENT Total	12.32	PARNT	FDC
CONTRACT MANAGEMENT Total	6.73	PARNT	FDC
CONTROLLER ACCTG SERVICES Total	5,784.42	PARNT	FDC
CORPORATE COMMUNICATION Total	228.83	PARNT	FDC
CORPORATE FINANCE Total	42.00	PARNT	FDC
CORPORATE SAFETY Total	387.75	PARNT	FDC
CORPORATE SECRETARY Total	8,150.58	PARNT	FDC
CORPORATE SECURITY Total	32.40	PARNT	FDC
CORPORATE SERVICES Total	260.28	PARNT	FDC
CORPORATE TREASURY Total	783.22	PARNT	FDC
CREDIT & COLLECTION Total	0.41	PARNT	FDC
CT OPS & MAINT GMO Total	0.41	PARNT	FDC
CT OPS & MAINT KCPL Total	0.04	PARNT	FDC
CUSTOMER & COMMUNITY AFFAIRS Total	40.74	PARNT	FDC
CUSTOMER COMMUNICATION Total	36.38	PARNT	FDC
CUSTOMER INSIGHT Total	5.06	PARNT	FDC
CUSTOMER SOLUTIONS Total	5.01	PARNT	FDC
CUSTOMER SYSTEMS SUPPORT Total	57.79	PARNT	FDC
DELIVERY MANAGEMENT Total	4.19	PARNT	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
DEMAND SIDE MGMT Total	0.11	PARNT	FDC
DESKTOP & CLIENT SERVICES Total	468.56	PARNT	FDC
DISTRIBUTION SAFETY Total	7.99	PARNT	FDC
DISTRIBUTION SYSTEM OPS Total	0.56	PARNT	FDC
DOCUMENT PROCESS & PRINT Total	602.65	PARNT	FDC
ECONOMIC DEVELOPMENT Total	12.30	PARNT	FDC
EMPLOYEE & LABOR RELATIONS Total	896.45	PARNT	FDC
EMPLOYEE BENEFITS Total	2,399,466.33	PARNT	FDC
ENERGY EFFICIENCY Total	13.89	PARNT	FDC
ENERGY RESOURCE MANAGEMENT Total	0.70	PARNT	FDC
ENHANCED CUSTOMER SERVICES Total	0.09	PARNT	FDC
ENTERPRISE SYSTEMS SUPPORT Total	1,434.95	PARNT	FDC
ENVIRONMENTAL SERVICES Total	34.58	PARNT	FDC
ESERVICES Total	11.52	PARNT	FDC
EXTERNAL COMMUNICATIONS Total	406.32	PARNT	FDC
FACILITIES MAINT & MGMT Total	175.37	PARNT	FDC
FERC ASSURANCE Total	10.99	PARNT	FDC
FINANCING COST Total	-	PARNT	FDC
FLEET SERVICE OPERATIONS Total	0.83	PARNT	FDC
GENERAL DELIVERY USE Total	0.10	PARNT	FDC
GENERAL USE GXP INVESMENTS Total	0.66	PARNT	FDC
GENERAL USE KCPL Total	4,235.76	PARNT	FDC
GENERAL USE PARNT Total	(0.69)	PARNT	FDC
GENERATION ENGINEERING SVCS Total	23.25	PARNT	FDC
GENERATION RESOURCES Total	9.35	PARNT	FDC
GENERATION SAFETY Total	1.47	PARNT	FDC
GOVERNMENT AFFAIRS Total	524.60	PARNT	FDC
HAWTHORN Total	0.01	PARNT	FDC
HQ FACILITIES MGMT Total	302.44	PARNT	FDC
HR EXECUTIVE Total	460.79	PARNT	FDC
HR SERVICE CENTER & TECH INNOV Total	455.45	PARNT	FDC
HRIS & PAYROLL Total	536.53	PARNT	FDC
IATAN Total	8.30	PARNT	FDC
INCOME TAXES Total	28.82	PARNT	FDC
INFORMATION SECURITY Total	9.15	PARNT	FDC
INSURANCE Total	18.28	PARNT	FDC
INVESTOR RELATIONS Total	855.10	PARNT	FDC
IT INFRASTRUCTURE & ARCHITECT Total	70.68	PARNT	FDC
IT STRATEGY & MANAGEMENT Total	209.57	PARNT	FDC
LACYGNE Total	0.58	PARNT	FDC
LEGAL DEPARTMENT Total	1,013.00	PARNT	FDC
MARKETING COMMUNICATIONS Total	7.80	PARNT	FDC
MARKETING INTELLIGENCE Total	9.35	PARNT	FDC
MATERIALS DELIVERY Total	0.14	PARNT	FDC
MEASUREMENT TECHNOLOGY Total	0.05	PARNT	FDC
MEDICAL Total	71.51	PARNT	FDC
METER READING & FIELD SERVICE Total	0.25	PARNT	FDC
MONTROSE Total	0.18	PARNT	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
OPERATION & MAINT PROGRAMS Total	0.32	PARNT	FDC
OPERATIONAL SUPPORT SYSTEMS Total	2.64	PARNT	FDC
PERFORMANCE MANAGEMENT Total	0.59	PARNT	FDC
PRESIDENT & CEO Total	792.30	PARNT	FDC
PRODUCTION ADMINISTRATION Total	1.82	PARNT	FDC
PROJECT CONTROLS OFFICE Total	29.84	PARNT	FDC
PURCHASING DEPARTMENT Total	44.32	PARNT	FDC
RADIO OPERATIONS Total	13.12	PARNT	FDC
REAL TIME SYSTEMS Total	9.88	PARNT	FDC
RECORDS MANAGEMENT Total	359.58	PARNT	FDC
REGULATORY AFFAIRS Total	94.10	PARNT	FDC
REGULATORY RATE CASE Total	2.47	PARNT	FDC
SHOP & TECHNICAL SERVICES Total	0.32	PARNT	FDC
SMART GRID Total	8.63	PARNT	FDC
SR VP & CFO Total	575.99	PARNT	FDC
STRATEGIC PLANNING & RISK MGMT Total	1,111.96	PARNT	FDC
SUBSTATIONS CONST & MAINT Total	3.54	PARNT	FDC
SUPPLY CHAIN MANAGEMENT Total	155.77	PARNT	FDC
T&D ENGINEERING Total	12.62	PARNT	FDC
TECHNICAL SERVICES Total	26.53	PARNT	FDC
TECHNICAL TRAINING Total	0.74	PARNT	FDC
TELECOMMUNICATIONS Total	13.54	PARNT	FDC
TRAINING AND WORKFORCE Total	0.91	PARNT	FDC
TRANSMISSION DISPATCHING Total	1.20	PARNT	FDC
TRANSMISSION PLANNING Total	1.15	PARNT	FDC
WAN SERVICES Total	3.64	PARNT	FDC
	2,434,992.61	PARNT Total	
AUDIT SERVICES Total	407.16	Solar	FDC
BILLING SERVICES Total	0.03	Solar	FDC
C&M DODSON Total	0.02	Solar	FDC
C&M BELTON Total	0.02	Solar	FDC
C&M BRUNSWICK Total	0.01	Solar	FDC
C&M CLINTON Total	0.09	Solar	FDC
C&M LEES SUMMIT Total	0.02	Solar	FDC
C&M ST JOSEPH Total	0.25	Solar	FDC
C&M UNDERGROUND Total	(0.03)	Solar	FDC
C&M WARRENSBURG Total	1.13	Solar	FDC
CENTRAL DESIGN Total	0.28	Solar	FDC
CHANGE MANAGEMENT Total	1.67	Solar	FDC
CHIEF OPERATING OFFICER Total	233.33	Solar	FDC
CIPS ADMINISTRATION Total	0.63	Solar	FDC
CIPS COMPLIANCE Total	0.87	Solar	FDC
COMMUNITY RELATIONS Total	483.38	Solar	FDC
COMPENSATION & BENEFITS Total	266.97	Solar	FDC
CONSTRUCTION MANAGEMENT Total	4.94	Solar	FDC
CONTRACT MANAGEMENT Total	2.69	Solar	FDC
CONTROLLER ACCTG SERVICES Total	5,361.47	Solar	FDC
CORPORATE COMMUNICATION Total	91.59	Solar	FDC

Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Description	Amount	Affiliate	Basis (1)
CORPORATE FINANCE Total	16.79	Solar	FDC
CORPORATE SAFETY Total	155.15	Solar	FDC
CORPORATE SECRETARY Total	3,260.20	Solar	FDC
CORPORATE SECURITY Total	12.93	Solar	FDC
CORPORATE SERVICES Total	104.06	Solar	FDC
CORPORATE TREASURY Total	348.96	Solar	FDC
CREDIT & COLLECTION Total	0.17	Solar	FDC
CT OPS & MAINT GMO Total	0.16	Solar	FDC
CT OPS & MAINT KCPL Total	0.02	Solar	FDC
CUSTOMER & COMMUNITY AFFAIRS Total	16.32	Solar	FDC
CUSTOMER COMMUNICATION Total	14.55	Solar	FDC
CUSTOMER INSIGHT Total	2.04	Solar	FDC
CUSTOMER SOLUTIONS Total	2.00	Solar	FDC
CUSTOMER SYSTEMS SUPPORT Total	23.07	Solar	FDC
DELIVERY MANAGEMENT Total	1.64	Solar	FDC
DEMAND SIDE MGMT Total	0.04	Solar	FDC
DESKTOP & CLIENT SERVICES Total	187.36	Solar	FDC
DISTRIBUTION SAFETY Total	3.21	Solar	FDC
DISTRIBUTION SYSTEM OPS Total	0.21	Solar	FDC
DOCUMENT PROCESS & PRINT Total	241.03	Solar	FDC
ECONOMIC DEVELOPMENT Total	4.92	Solar	FDC
EMPLOYEE & LABOR RELATIONS Total	358.61	Solar	FDC
EMPLOYEE BENEFITS Total	27,931.67	Solar	FDC
ENERGY EFFICIENCY Total	5.57	Solar	FDC
ENERGY RESOURCE MANAGEMENT Total	0.26	Solar	FDC
ENHANCED CUSTOMER SERVICES Total	71,444.47	Solar	FDC
ENTERPRISE SYSTEMS SUPPORT Total	573.93	Solar	FDC
ENVIRONMENTAL SERVICES Total	13.83	Solar	FDC
ESERVICES Total	4.58	Solar	FDC
EXTERNAL COMMUNICATIONS Total	2,091.25	Solar	FDC
FACILITIES MAINT & MGMT Total	70.16	Solar	FDC
FERC ASSURANCE Total	4.36	Solar	FDC
FINANCING COST Total	-	Solar	FDC
FLEET SERVICE OPERATIONS Total	0.35	Solar	FDC
GENERAL DELIVERY USE Total	0.04	Solar	FDC
GENERAL USE GXP INVESMENTS Total	0.28	Solar	FDC
GENERAL USE KCPL Total	1,694.38	Solar	FDC
GENERAL USE KCPL SOLAR Total	56.59	Solar	FDC
GENERATION ENGINEERING SVCS Total	9.27	Solar	FDC
GENERATION RESOURCES Total	3.76	Solar	FDC
GENERATION SAFETY Total	0.59	Solar	FDC
GOVERNMENT AFFAIRS Total	209.82	Solar	FDC
HQ FACILITIES MGMT Total	120.98	Solar	FDC
HR EXECUTIVE Total	184.28	Solar	FDC
HR SERVICE CENTER & TECH INNOV Total	182.17	Solar	FDC
HRIS & PAYROLL Total	214.61	Solar	FDC
IATAN Total	3.32	Solar	FDC
INCOME TAXES Total	11.54	Solar	FDC

KCPL  
Affiliate Billings-Goods/Services Provided to Affiliates  
2015

Exhibit 2A

Description	Amount	Affiliate	Basis (1)
INFORMATION SECURITY Total	3.65	Solar	FDC
INSURANCE Total	7.30	Solar	FDC
INVESTOR RELATIONS Total	342.01	Solar	FDC
IT INFRASTRUCTURE & ARCHITECT Total	28.32	Solar	FDC
IT STRATEGY & MANAGEMENT Total	83.79	Solar	FDC
LACYGNE Total	0.23	Solar	FDC
LEGAL DEPARTMENT Total	511.77	Solar	FDC
MARKETING COMMUNICATIONS Total	3.12	Solar	FDC
MARKETING INTELLIGENCE Total	95.03	Solar	FDC
MATERIALS DELIVERY Total	0.05	Solar	FDC
MEASUREMENT TECHNOLOGY Total	0.02	Solar	FDC
MEDICAL Total	28.57	Solar	FDC
METER READING & FIELD SERVICE Total	0.09	Solar	FDC
MONTROSE Total	0.07	Solar	FDC
OPERATION & MAINT PROGRAMS Total	0.13	Solar	FDC
OPERATIONAL SUPPORT SYSTEMS Total	1.06	Solar	FDC
PERFORMANCE MANAGEMENT Total	0.23	Solar	FDC
PRESIDENT & CEO Total	316.86	Solar	FDC
PRODUCTION ADMINISTRATION Total	0.73	Solar	FDC
PROJECT CONTROLS OFFICE Total	11.97	Solar	FDC
PURCHASING DEPARTMENT Total	146.05	Solar	FDC
RADIO OPERATIONS Total	5.27	Solar	FDC
REAL TIME SYSTEMS Total	3.90	Solar	FDC
RECORDS MANAGEMENT Total	143.79	Solar	FDC
REGULATORY AFFAIRS Total	37.63	Solar	FDC
REGULATORY RATE CASE Total	0.99	Solar	FDC
SHOP & TECHNICAL SERVICES Total	0.10	Solar	FDC
SMART GRID Total	3.47	Solar	FDC
SR VP & CFO Total	230.37	Solar	FDC
STRATEGIC PLANNING & RISK MGMT Total	47,407.68	Solar	FDC
SUBSTATIONS CONST & MAINT Total	1.42	Solar	FDC
SUPPLY CHAIN MANAGEMENT Total	62.34	Solar	FDC
T&D ENGINEERING Total	5.04	Solar	FDC
TECHNICAL SERVICES Total	10.64	Solar	FDC
TECHNICAL TRAINING Total	0.29	Solar	FDC
TELECOMMUNICATIONS Total	5.40	Solar	FDC
TRAINING AND WORKFORCE Total	0.36	Solar	FDC
TRANSMISSION DISPATCHING Total	0.48	Solar	FDC
TRANSMISSION PLANNING Total	0.46	Solar	FDC
WAN SERVICES Total	1.45	Solar	FDC
	165,944.15	<b>SOLAR Total</b>	
	130,744,876.09	<b>Grand Total</b>	

## Exhibit 2A

For The Year Ending December 31, 2015

Description	Basis	Amount Billed to Affiliate	Account
Charge for the use of KCP&L facilities including break rooms, restrooms, furniture and equipment.	Charge based on General Allocator at fully distributed cost.	Billed to GMO - \$5,110,093 Billed to GPE - \$77,594 Billed to PARNT - \$15,835 Billed to KCP&L Solar, Inc. - \$6,334 Billed to KCREC - \$79,177 Billed to GREC - \$41,172	922050
Charge for the use of KCP&L software packages such as PeopleSoft HR and Accounting modules, IT Help Desk, Financial Forecast and e-buy software.	Charge based on General Allocator at fully distributed cost.	Billed to GMO - \$7,016,991 Billed to GPE - \$106,549 Billed to PARNT - \$21,745 Billed to KCP&L Solar, Inc - \$8,698 Billed to KCREC - \$108,723 Billed to GREC - \$56,536	922050
Charge for the use of KCPL telephone and network systems.	Charge based on General Allocator at fully distributed cost.	Billed to GMO - \$2,112,729 Billed to GPE - \$32,081 Billed to PARNT - \$6,547 Billed to KCP&L Solar Inc. - \$2,619 Billed to KCREC - \$32,735 Billed to GREC - \$17,022	922050
Charge for collection of outstanding customer accounts receivable.	Percentage of customer accounts receivable balance based on fair market price.	Billed to KCREC-\$2,688,973	417101
Charges for capital expenditures for transmission projects	Direct assignment at fully distributed cost.	Billed to Transource Missouri, LLC-\$12,098,539	107000
Charges for operations and maintenance expenditures for transmission projects	Direct assignment at fully distributed cost.	Billed to Transource Energy, LLC-\$346,867	Various O&M
Charges for benefit loadings to non-regulated affiliates	Direct assignment at fully distributed cost.	Billed to GPTH - \$7,620 Billed to GREC - \$14,004 Billed to GPE - \$57,841 Billed to KCREC - \$24,909 Billed to KLT - \$71,479 Billed to KLTIV - \$7,568 Billed to MPSFC - \$20 Billed to MPSMS - \$2,376 Billed to MPSNC - \$343 Billed to PARNT - \$5,214 Billed to KCP&L Solar, Inc - \$2,107	926500

Exhibit 2B

For The Year Ending December 31, 2015

Description	Basis	Amount Billed from Affiliate	Account
Charge for the use of facilities including break rooms, restrooms, furniture and equipment.	Charge based on General Allocator at fully distributed cost.	Billed from GMO - \$2,014,226	922050
Charge for the use of software packages including PeopleSoft modules and misc. software.	Charge based on General Allocator at fully distributed cost.	Billed from GMO - \$406,047	922050
Charge for the use of telephone and network systems.	Charge based on General Allocator at fully distributed cost.	Billed from GMO - \$568,757	922050
Charge for the use of Sibley Landfill	Charge based on tonnage at fully distributed cost.	Billed from GMO - \$38,703	922050
Charge for rent at Eastowne substation.	Charge based on fully distributed cost.	Billed from GMO - \$14,124	567000