

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

In the Matter of the Tariff Filing of KCP&L)
Greater Missouri Operations Company, to)
Implement a General Rate Increase for Retail)
Electric Service Provided to Customers in its)
Missouri Service Areas it formerly served as)
Aquila Networks—MPS and Aquila Networks—)
L&P.)

Case No. ER-2009-0090
Tariff No. JE-2009-0913

RECONCILIATIONS

Comes now the Staff of the Missouri Public Service Commission (Staff) and files the following Reconciliations the Commission directed the Staff to file on April 22, 2009 in the Commission's *Order Granting Motion for Extension of Time to File Reconciliations* which extended the original filing date of April 15, 2009 the Commission ordered in its November 20, 2008 *Order Setting Procedural Schedules*.

Respectfully submitted,

/s/ Nathan Williams
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Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record this 22nd day of April, 2009.

/s/ Nathan Williams

KCP&L - Greater Missouri Operations Company - MPS					
ER-2009-0090			9/30 to 9/30	9/30 to 3/31	
Revenue Requirement Reconciliation Filed April 22, 2009			Reconciliation	Reconciliation	
1	KCP&L - GMO Revenue Requirement - MPS		\$ 22,345,679	\$ 58,058,999	
2					
3	Rate of Return & Capital Structure				
4	Value of Capital Structure Issue - Staff / Company	837,724		1,816,902	ISSUE
5	Capital Structure Impact on Interest Expense Deduction	1,466,015		8,882,411	ISSUE
6	Return on Equity Issue - MPS 10.75%, Staff - 9.75%	(8,410,157)			ISSUE
7	Return on Equity Issue - MPS 11.55%, Staff - 9.75%			(17,725,407)	ISSUE
8	Sub-Total Rate of Return and Capital Structure Differences		(6,106,418)	(7,026,093)	
9					
10	Rate Base Issues				
11	Crossroads Plant	(13,026,606)		(13,026,606)	ISSUE
12	Crossroads Transmission Plant	(2,519,576)		(2,519,576)	ISSUE
13	Staff Prudent Turbines 4&5	7,238,563		7,238,563	ISSUE
14	Staff Prudent Turbine Transmission Plant	279,418		279,418	ISSUE
15	Environmental	0		(16,783,837)	ISSUE
16	Capital Additions	0		(11,181,546)	TIMING
17	JEC Common Plant	(213)		2,376	TIMING
18	Depreciation Reserve Correction - Staff	(424,641)		(424,641)	ISSUE
19	Reserve Deficiency Correction - Staff	(396,595)		(396,595)	ISSUE
20	6 month addition to Reserve - Plant Reserve	0		3,349,264	ISSUE
21	6 month addition to Reserve - Common Reserve	0		201,661	ISSUE
22	Cash Working Capital	(2,440,697)		(2,289,403)	ISSUE
23	Prepayments	(300,164)		(158,353)	TIMING
24	Fuel Inventory - Coal	(50,962)		(457,680)	ISSUE
25	Fuel Inventory - Propane, Tires, Biofuel	-		(16,616)	TIMING
26	AAO Def Sibley Rebuild & Western Coal 1990	2,534		15,542	TIMING
27	AAO Def Sibley Rebuild & Western Coal 1992	403		10,209	TIMING
28	DSM/EE Deferral	-		(120,480)	TIMING
29	Def. Income Tax - Prudent Turbines 4 & 5	(577,514)		(577,514)	ISSUE
30	Deferred Income Taxes	(3,303)		1,107,202	TIMING
31	Deferred Income Taxes - AAO, 1990&1992	-		(8,758)	TIMING
32	Regulatory Liability - ERISA Minimum Tracker	173		110,101	TIMING
33					
34	Sub Total - Rate Base Issues		(12,219,181)	(35,647,272)	
35					
36	Income Statement - Revenue Issues				
37	Annualized FAC Revenue Adjustment	12,743,144		27,862,536	ISSUE
38	Off System Sales Revenue	(21,568,584)		(21,568,584)	ISSUE
39					
40	Sub Total - Revenue Issues		(8,825,440)	6,293,952	
41					
42	Income Statement - Expense Issues				
43	Demand Side Management	0		(89,649)	TIMING
44	Bad Debt Expense	(53,956)		(420,334)	ISSUE
45	Rate Case Expense	(307,242)		(307,242)	ISSUE
46	Fixed Transmission Expense	(3,775,465)		(933,919)	ISSUE
47	Payroll Taxes	18,173		(71,841)	TIMING
48	Credit Card and Electronic Check Fee Expense	0		(230,756)	TIMING
49	Property Taxes	404,490		(327,849)	TIMING
50	Pilot Payment MPS Prudent Turbines 4&5	160,391		160,391	ISSUE
51	100MW Purchased Power Capacity Contract	796,160		796,160	ISSUE
52	100MW Purchased Power Transmission Charges	412,943		412,943	ISSUE
53	Sales of A/R Bank Fees	538,690		538,690	ISSUE
54	Inter-Company Off-System Fuel & Purchased Power	10,591		10,591	ISSUE
55	Capacity			(1,240,000)	TIMING
56	Reservation Charge	2,506,594		1,078,155	ISSUE/TIMING
57	Cost of Off System Sales	20,202,356		20,202,356	ISSUE
58	Insurance	47,120		117,474	TIMING
59	Merger Effects - Synergies	1,452,656		1,319,527	ISSUE
60	Merger Effects - Transition	(2,085,744)		(2,987,565)	ISSUE
61	Merger Effects - Common Use Billings	(2,388,151)		(2,388,151)	ISSUE
62	Payroll Annualization	1,674,656		420,126	TIMING
63	Payroll Annualization - Overtime issue	(34,147)		(34,147)	ISSUE
64	Fuel/P.P. (Energy)/Fuel Adders	8,590,638		(6,815,070)	ISSUE
65	Benefit Annualization	0		0	
66	Medical, Dental & Vision	0		(659,273)	TIMING
67	Pension Costs - ERISA Tracker Amortization	0		127,425	TIMING
68	401k - timing	0		(55,045)	TIMING
69	Variable Compensation Program	(2,689,491)		(1,545,869)	ISSUE
70	MPS Prudent Turbine Maintenance	207,665		207,665	ISSUE
71	Crossroads Operations and Maintenance	(2,155,478)		(1,989,338)	ISSUE
72					
73	Sub Total - Operations & Maintenance Expense Issues		23,533,449	5,295,455	
74					
75	Annualize Depreciation Expense	(7,702,666)		(15,468,886)	ISSUE/TIMING
76	Straight Line Tax Depreciation Difference	(15,041)		76,352	ISSUE/TIMING
77					
78	Depreciation adjustments		(7,717,707)	(15,392,533)	
79					
80	Income Tax Issues - Income Statement				
81	Production Income Deduction	0		(572,126)	TIMING
82					
83	Sub Total - Income Tax Issues - Income Statement		0	(572,126)	
84					
85					
86	Total Value of All Issues		(11,335,297)	(47,048,618)	
87					
88					
89	Staff Revenue Requirement at September 30, 2008		\$ 11,010,382	\$ 11,010,382	
90					
91					
92	Office of the Public Counsel				
93	Rev. Req. Value of Capital Structure - OPC / Staff		(598,180)		
94	Capital Structure Impact on Interest Expense Deduction		(1,218,097)		
95	Value of Return on Equity Issue - Staff / OPC		4,037,718		
96	Reduction in Prepaid Pension Asset		(240,371)		
97	Reduction in Prepaid Pension Amortization		(1,537,874)		
98	Rate Case Expense		(42,758)		
99	Office of the Public Counsel - Revenue Requirement		\$ 11,410,821		
100					
101	Sedalia Industrial Energy Users Association, Industrials				
102	Crossroads Deferred Taxes		(2,029,301)		
103	Off System Sales Margins		(4,344,325)		
104	SIEU, Industrials Revenue Requirement		\$ 4,636,757		
105					

KCP&L - Greater Missouri Operations Company - L&P Electric				
ER-2009-0090				
Revenue Requirement Reconciliation Filed April 22, 2009				
		9/30 to 9/30		9/30 to 3/31
		Reconciliation		Reconciliation
1	KCP&L GMO Revenue Requirement - L&P		\$ 5,509,026	\$ 22,422,421
2				
3	Rate of Return & Capital Structure			
4	Value of Capital Structure Issue - Staff / Company	(1,471,035)		(1,483,285)
5	Capital Structure impact on Interest Expense Deduction	647,262		4,073,154
6	Return on Equity Issue - GMO-10.75%, Staff - 9.75% - Direct	(1,620,362)		
7	Return on Equity Issue - GMO-11.55%, Staff - 9.75% - Update			(4,613,328)
8	Sub-Total Rate of Return and Capital Structure Differences		(2,444,134)	(2,023,459)
9				
10	Rate Base Issues :			
11	Environmental Capital Additons	0		(13,801,008)
12	Other Capital Additons	0		(2,625,501)
13	Depreciation Reserve Correction	(119,016)		(119,016)
14	Reserve Deficiency Correction	(111,210)		(111,210)
15	Additional Reserve through true-up	0		779,312
16	Cash Working Capital	(474,612)		(397,035)
17	Prepayments - Pensions	2		225,291
18	Fuel Inventory - Coal	(20,183)		(179,300)
19	DSM/EE Deferral	0		(33,387)
20	Deferred Income Taxes	36		315,221
21	Regulatory Liability - ERISA Minimum Tracker	0		8,754
22	Sub Total - Rate Base Issues		(724,983)	(15,937,878)
23				
24	Income Statement - Revenue Issues:			
25	Annualized FAC Revenue Adjustment	4,723,316		6,912,980
26	Off System Sales Revenue	(1,308,247)		(1,308,247)
27	Sub Total - Revenue Issues		3,415,069	5,604,733
28				
29	Income Statement - Expense Issues:			
30	Purchased Power (Capacity)	230,000		230,000
31	Demand Side Management	0		(24,843)
32	Bad Debt	(17,166)		(59,034)
33	Rate Case Expense	(84,528)		(84,528)
34	Fixed Transmission Expense	0		553,164
35	Cost of Off-system Sales, Fuel, PP	723,057		723,057
36	Fuel/P.P. (Energy)/Fuel Adders	(476,788)		(2,781,697)
37	Property Taxes	(233,553)		(221,257)
38	Bank Fees for Sale of Accounts Receivable	111,681		111,681
39	Insurance	(171,468)		94,276
40	Transition Costs Amortization	(523,866)		(750,342)
41	Synergies	494,951		411,524
42	Common Use Billing	(460,970)		(460,970)
43	Payroll Annualization	2,353,770		1,869,461
44	Overtime Calculation	138,000		138,000
45	Payroll Taxes	246,858		211,219
46	Medical, Dental and Vision	-		296,936
47	ERISA	-		10,083
48	401K	(60,844)		(82,967)
49	SERP	(215,066)		(215,066)
50	Variable Compensation Program	(771,835)		(627,544)
51	Sub Total Income Statement - Expense Issues		1,282,233	(658,847)
52				
53	Depreciation and Tax Issues			
54	Meals & Entertainment	0		(5,787)
55	Advances for Construction	0		11,091
56	Annualize Depreciation Expense	(1,058,839)		(3,815,069)
57	Straight Line Tax Depreciation Difference	(82,202)		46,755
58	IRC Section 199 Domestic Production Activities	0		252,208
59	Sub Total - Depreciation and Tax Issues		(1,141,041)	(3,510,802)
60				
61	Total Value of All Issues		387,143	(16,526,253)
62				
63	Staff Revenue Requirement at September 30, 2008		\$ 5,896,168	\$ 5,896,168
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65				
66	Office of the Public Counsel			
67	Rev. Req. Value of Capital Structure - OPC / Staff		1,146,432	
68	Capital Structure Impact on Interest Expense Deduction		(744,788)	
69	Value of Return on Equity Issue - Staff / OPC		836,585	
70	Rate Case Expense		(29,821)	
71	Office of the Public Counsel - Revenue Requirement		\$ 7,104,575	
72				
73				
74	Sedalia Industrial Energy Users Association, Industrials			
75	Off System Sales Margins		(1,587,602)	
76	SIEU, Industrials Revenue Requirement		\$ 4,308,566	