

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

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

Case No. ER-2009-0089
Tariff No. JE-2009-0192

REPLACEMENT RECONCILIATION

Comes now the Staff of the Missouri Public Service Commission (Staff) and, to better reflect the differences of the positions of parties other than the Staff and Kansas City Power and Light Company, files the following Replacement Reconciliation to replace the Reconciliation the Staff filed on April 15, 2009 in response to the Commission's November 20, 2008 *Order Setting Procedural Schedules*. Staff's exhibit no. Staff-6 will be the replacement reconciliation filed April 17, 2009 rather than the reconciliation filed April 15, 2009 as shown on the exhibit list filed with the Commission and circulated to the parties.

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 electronically mailed to all counsel of record this 17th day of April, 2009.

/s/ Nathan Williams

Kansas City Power and Light Company
Case No. ER-2009-0089

Replacement Revenue Requirement Reconciliation filed 4/17/09		Reconcile Staff Sept 08 Case with KCP&L Update-Sept 08 Cutoff		Reconcile Staff Sept 08 Case with KCP&L Update-Projected 3-31-2009	
Line No.					
1	Kansas City Power & Light Revenue Requirement		77,001,967		\$132,170,951
2					
3	Rate of Return & Capital Structure				
4	Value of Capital Structure Issue - Staff / Company	(233,167)		(\$5,319,909)	Issue (OCI add back)
5	Capital Structure impact on Interest Expense Deduction	\$418,391		\$11,209,320	
6	Return on Equity Issue - KCPL-11.55%, Staff - 9.75%	(\$19,331,682)		(\$22,566,310)	Issue for Hearing
7	Sub-Total Rate of Return and Capital Structure Differences		(\$19,146,459)		(\$16,676,899)
8					
9	Rate Base Issues :				
	Plant in Service:				
10	0	0		0	
11	0	0		0	
		0		0	
		0		0	
	Iatan	0		(\$24,215,146)	Issue for Hearing
		0		0	
	Plant not at Issue (Allocation Issue)	(2,215,099)		(\$10,477,992)	Partial - Allocation issue
	Depreciation Reserve				
12	Hawthorn 5 Warranties	(651,156)		(\$651,156)	Issue for Hearing
	0	0		\$0	
	0	0		\$0	
13	0	0		\$0	
14	Depreciation Reserve (excl addl amort) (Allocation)	1,078,535		\$2,896,503	Partial - Allocation issue
	Add to Net Plant				
15	Cash Working Capital	185,271		\$702,869	Issue for Hearing-I&D/GRT
16	Materials and Supplies	(129,695)		(\$131,344)	Resolved for True Up
17	Prepayments	(331,741)		(\$251,943)	Issue for Hearing (GRT)
18	Prepaid Pension Asset EO-2005-0329	4,078		\$720,302	
19	Reg Asset Excess Act FAS 87 vs Rate Recovery	(4,983)		\$143,728	
20	Regulatory Asset Demand Side Management	(1,673,947)		(\$1,937,346)	Rate Base vs AFC in COS
26	Offset by: Reg Liab - Net Surface Transp Bd	97,475		\$125,694	Rate Base vs AFC in COS
	Offset by: Reg Liab - Excess Off-Syst Margins	148,508		\$538,028	Rate Base vs AFC in COS
21	Fuel Inventory - Coal	176,987		(\$149,981)	
22	Fuel Inventory - Oil	(67,179)		(\$357)	
23	Fuel Inventory Lime/Limestone/Ammonia	1,146		(\$13,105)	
24	Nuclear Fuel	(31,404)		\$208,709	
25	Regulatory Asset - Regulatory Expense	0		\$0	

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Line No.						
27	Subtract from Net Plant					
28	Deferred Gain - SO2 Allowances		0		\$0	
29	Deferred Gain on SO2 Emissions		198,874		\$185,984	
30	Deferred Gain on SO2 Emissions		(125,646)		(\$125,646)	
31	Customer Deposits		(37,289)		(\$37,289)	
32	Customer Advances		0		\$0	
33	Accumulated Deferred Income Tax		949,813		(\$392,179)	
34	Regulatory Plan Additional Amort-MO		0		\$2,113,488	
35	Federal Tax Offset		(236,040)		(\$236,040)	
36	State Tax Offset		(103,019)		(\$103,019)	
37	Interest Expense Offset		(787,175)		(\$787,175)	
38	City Tax Offset		(32,789)		(\$32,789)	
39						
40	Sub Total - Rate Base Issues		(\$3,586,474)			(\$31,907,203)
41						
42	Income Statement - Revenue Issues					
43	Booked Revenue - Unadjusted		(\$244,790)		(\$244,790)	
44						
45	Non Firm Interchange - Net Margin					
46	Non Firm Off System Sales - Unadjusted	(\$1,317,592)			(\$1,317,592)	
47	Normalize Nonfirm Sales Margin	(\$14,177,919)			(\$14,145,139)	
48	Eliminate Cost of Bulk Power Sales	\$21,879			\$21,879	
49	Return bulk margins in excess of 25th %, including interest- (MO only)	\$0			\$0	
50	Remove FERC charge related to prior years	\$0			\$0	
51	Sub-Total - Non Firm Off System Sales		(\$15,473,632)		(\$15,440,851)	Issue for Hearing
52						
53	To include off-system sales recorded below the line		(\$781,775)		(\$781,775)	Issue for Hearing
54	Remove unbilled revenue from MO. Retail		\$3,712,809		\$3,712,809	
55	Firm Bulk Sales Energy		\$131,646		\$498,891	
56	Other Misc. & Adjustments		\$409		\$409	
57	Large Customer Rate Switch Adjustment		(\$1,892,222)		(\$1,892,222)	
58	Large Power new customer account		(\$6,255,852)		(\$6,255,852)	
59	365 day Adjustment		\$1,418,326		\$1,418,326	
60	Growth Adjustment		(\$5,674,146)		(\$5,674,146)	
61	Normalize Mo Retail Revenue (MO only)		\$90,726		\$90,726	
62	Normalize Kansas Retail Revenue (KS only)		\$0		\$0	
63	0		\$0		\$0	
64	0		\$0		\$0	
65	Remove Gross Receipts Tax Rev (MO only)		\$0		\$0	
66	Forfeited Discounts for adj 49a-MO only		(\$15,988)		(\$15,988)	
67	Forfeited Discounts for adj 49a-KS only		\$0		\$0	
68	To adjust test year late payment fees (forfeited discount) (Boateng)		(\$119,548)		(\$119,548)	
69	Billing Adjustments		\$0		\$0	
70	Weather Adjust Rate Switching		\$10,321,781		\$10,321,781	
71	To include purchases for resale not in Staff's model		\$3,062,365		\$3,062,365	
72	To include SPP net line losses not in Staff's model		\$1,012,351		\$1,012,351	
73	0		\$0		\$0	
74	0		\$0		\$0	
75	Remove Gross Receipts Tax Rev (MO only)		\$0		\$0	
76	Sub Total - Revenue Issues		(\$10,707,539)			(\$10,307,515)
77						

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Line No.					
78	Income Statement - Expense Issues				
79	Total Oper.& Maint. Expense - Unadjusted, excluding depreciation		(1,435,855)		(\$1,435,855) \$65 Issue for Hearing
	Total Oper.& Maint. Expense - Unadjusted Depreciation		(1,553,952)		(\$1,553,952) Issue for Hearing
80	Annualize Fuel Expense	(1,756,609)		(\$7,285,189)	
81	NORMALIZE PURCH POWER	(3,155,623)		(\$2,978,240)	
82	Fuel and Purchase Power-Energy and Demand Costs		(4,912,232)		(\$10,263,429) Issue for Hearing
83	Include KCREC bank fees related to sale of receivables		1		\$1
84	Eliminate billings from GPES to KCPL for earnings tax and interest expense		0		\$0
85	Normalize Severence Costs		(193,038)		(\$192,911) Issue for Hearing
86	Normalize 401k costs		458,329		\$400,631
87	Adjust FAS 87 and FAS 88, FAS 158, and SERP pension expense		(248,313)		(\$4,389,221) Issue for Hearing (SERP)
88	WC FAS 88 Cost - Defer 2006 Costs for Amortz starting 1/1/2008-MO		0		\$77
89	Main. Of General Plant		3,216		\$3,270
90	Maintenance of Boiler Plant-Other		0		\$0
91	Annualize KCREC bank fees related to sale of receivables		1		\$274,014
92	Annualize Customer Accts expense for credit card payment costs		(2,931)		(\$104,751)
93	To amortize 2006 deferred Advertising Expenses per 2007 TrueUp discussions (Prenger) Act. 908		0		\$0
94	Amortize DOE refund KS regulatory liability		0		\$0
95	Amortize R&D tax credit consulting fee MO regulatory asset		0		\$0
96	Amortize Employment Augmentation regulatory asset (KS only)		0		\$0
97	Remove Gross Receipts Tax Rev (MO only)		0		\$0
95	To include KCPL Adjustment 11 (Hyneman) -KS-Act. 923/Employment Augumentation Costs		(5,923)		(\$5,923)
96	To include a three year average 2006-2008 of cash payouts for injuries & damages (Herrington) Act. 925		9,202		\$9,176
97	Adjustment issued to annualize company insurance other than property (Herrington) Act 925		94,583		(\$174,868)
98	Adjustment issued to annualized property insurance (Herrington) acct 924		(65,201)		(\$20,520)
99	Property Tax-Electric		601,577		(\$1,272,947) Issue for Hearing - latan
100	KCMO Earnings Tax		0		\$0
101	To include KCPL Adjustment 11 (Hyneman) Act. 923/ R&D Costs-Defer 2006 costs for Amortz starting 1/1/2008		(8,631)		(\$8,631)
102	Write Off Pre-July 2006 DSM Costs-KS		0		\$0
103	To Include KCPL Adjustment 11 (Hyneman) Act. 518/DOE Refund-Defer Dec 2006 Credit for Amortz Starting 1/1/2008		0		\$0
104	To update the costs associated with fly ash sale to reflect a full year under new contract (Boateng) Act. 502		(215,480)		(\$215,480)
105		0	0		\$0
106		0	0		\$0
107		0	0		\$0
108	Advertising - Institutional and Image		(216,176)		(\$216,176)
109	Advertising - Defer 2006 Costs for Amortz over 2 Years-MO		0		\$0
110	Interest on Customer Deposits		24,065		\$24,065
111	NORMALIZE BAD DEBT-Test YR	268,066		\$268,066	
112	NORMALIZE BAD DEBT-WEATHER NORMALIZED RETAIL	(280,281)		(\$280,281)	
113	ADD INCREMENTAL BAD DEBT - REVENUE REQUIREMENT PER ORDER	(464,567)		(\$925,843)	
114	Bad Debt Expense Test Yr Actual	5,221		\$5,221	
115	Total Bad Debt Expense		(471,561)		(\$932,837) Issue for Hearing

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Line No.					
116	Hawthorn SCR Settlement	(8,802)			(\$8,802)
117	MO Basis Depreciation & Amort -Test Year (Reversed in Adj-97)	3,756,927		See line 137	\$3,761,311
118	Transmission Revenue & Expense-New MO Regulations	0			\$0
119	Merger Effects	1,992,614			\$839,698
120	Misc. Disallowances	251,754			\$248,933
121	Payroll Annualization	(3,421,959)			(\$6,232,433)
122	Incentive Compensation - Value Link	(2,683,006)			(\$2,681,900)
123	Normalize Relocation Expense	3			\$3
124	Production Maintenance Normalization	1,676			\$1,676
125	Amortize Talent Assessment Deferral	(973,349)			(\$967,853)
126	Amortize DSM Deferral and STB and Excess Off System Margins over 25% Percentile	741,632			\$857,453
127	Amortize DSM Deferral (Moved to item 46)	0			\$0
128	BENEFITS	(132,169)			(\$2,839,237)
129	WC REFUEL OUTAGE	0			\$0
130	TRANS MTC NORMALIZATION	0			\$0
131	DISTR MTC NORMALIZATION	0			\$0
132	ANNUALIZE COMM ASSESS	(37,416)			(\$37,416)
133	Annualize Regulatory Plan Amortization	0			\$0
134	REGULATORY EXPENSES	(319,706)			(\$319,706)
135	Annualize Depreciation Charged to O&M (Unit Trains and Vehicles)	(862,402)		Net with line 138	(\$958,625)
136	REG ASSET STB LITIGATION	0			\$0
137	REMOVE PREV DEPR ADJ (Other than Adj-98a, Adj-98b and Adj-25)	(3,798,364)		See line 117	(\$3,802,748)
138	Annualize Depreciation Expense	2,503,033		Net with line 135	(\$5,338,063)
139	O&M Maintenance Expense Adjustments (Herrington)	(93,412)			(\$33,905)
140	Amortization - Limited Term Plant	(5,750)			(\$1,898,774)
141	Annualize Payroll Tax	62,042			(\$132,704)
142	To Normalize lease expense for 1201 Walnut Building (Harrison) Acct. 931	7,981			\$7,981
143	To remove donations inappropriately recorded above the line, Account 930230 (Prenger) Acct. 930.200	(14,515)			(\$14,515)
	0	0			\$0
144	Reconcilement Error - O&M Expense	(71,201)			\$94,695
145	Sub Total - Operations & Maintenance Expense Issues		(\$11,242,710)		(\$39,531,199)
146					
147	Income Tax Issues - Income Statement				
148	Annualized - Reg Plan Amortization	0			\$0
149	Depr on Vehicles/Unit Trains cleared to O&M	(646,673)		Net with line 173	(\$707,649)
150	Book Amortization - Intangible Plt / Leaseholds	(9,645)			(\$1,209,248)
151	Meals & Entertainment	(80,900)			(\$80,632)
152	0	0			\$0
153	Nuclear Fuel Amortization - Add Back Book	0			\$219,579
154	Tax Depreciation in Excess of S/L Tax Depr (DON'T NEED)	0			\$0
155	0	0			\$0
156	IRS Deduction - Amortization - Intangible Plant	(1,708)			\$1,614,504
157	IRS Deduction - Nuclear Fuel	53,253			\$53,253
158	Production Income Deduction	4,029			(\$579,045)
159	Impact of Wind/R&D Credits	92,331			(\$319)
160	Tax Depreciation in Excess of S/L - Regular	(37,892)			(\$6,667,701)
161	Tax Amortiz.- Intang Plt. - Excess over S/L Amortization	(751)			(\$901,972)
162	Tax Amortiz.-Nuclear Fuel - Excess over S/L Nuclear	5,413			\$5,413
163	Reg Plan Additional Amortization	0			\$0
164	Annualized Depreciation Expense	575,170			(\$4,393,701)

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Line No.							
165	Tax Straight Line Depreciation (IRS Depr-ER-2009-0089)		273,850			\$11,557,555	
166	Amortization of Excess Deferred Tax		0			\$0	
167	Investment Tax Credit		(2)			(\$64,162)	
168	Amortization of Prior Deferred Taxes		0			\$1,532	
169	Amort of Cost of Removal -Settlement ER 2007-0291		0			\$0	
170	Amortiz.of R&D Tax Credits - Settlement ER2007-0291		0			\$0	
171		0	0			\$0	
172		0	0			\$0	
173		0	0			\$0	
174	Total Income Tax Differences			\$226,475			(\$1,152,594)
175							
176	Difference in Tax Gross Up Factor			-			\$0
177							
178	Total Value of All Issues			(\$44,456,707)			(\$99,575,409)
179							
180	Unreconciled Difference/Rounding			(31,659)			(81,940)
181							
182	Staff Revenue Requirement at September 30, 2008			\$32,513,601			\$32,513,602
183							
184							
185							
186							
187							
188	Office of the Public Counsel						
189	Return on Equity - 10.3%			\$ 5,809,403			\$0
190	Capital Structure			\$ 1,348,611			
191	Net Margin on Off System Sales - 40th Percentile						
192	Fleet Fuel Costs Expense			\$ (257,315)			
193	Rate Case Expense						
194	Office of the Public Counsel - Revenue Requirement			\$ 6,900,700	39,414,301		\$0
195							
196	United States Department of Energy						
197	Injury and Damages Reserve (NNSA)-Mo. Juris			\$ (188,239)			
198	Additional Forfeited Discount			\$ (119,718)			
199	Transmission Maint. Exp			\$ (81,842)			
200	Distribution Maint. Exp			\$ (198,021)			
201	Hawthorn 5 Maint. Exp			\$ (30,862)			
202	Flo Accel. Compliance Cost			\$ (300,043)			
203	Bad Debt Expense			\$ (169,991)			
204	EEI Dues			\$ (79,251)			
205	United States Department of Energy - Revenue Requirement			\$ (1,167,967)	31,345,635		\$0
206							
207	Missouri Industrial Energy Consumers						
208	Off-System Sales (OSS)-Sales Adjustment			\$ (7,648,080)			
209	Q-Sales Adjustment			\$ 121,748			
210	Missouri Industrial Energy Consumers- Revenue Requirement			\$ (7,526,332)	24,987,269		