STATE OF MISSOURI PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held at its office in Jefferson City on the 10th day of June, 2009.

In the Matter of the Application of KCP&L Greater)	
Missouri Operations Company for Approval to Make)	Case No. ER-2009-0090
Certain Changes in its Charges for Electric Service.)	Tariff No. JE-2009-0193

ORDER APPROVING NON-UNANIMOUS STIPULATIONS AND AGREEMENTS AND AUTHORIZING TARIFF FILING

Issue Date: June 10, 2009 Effective Date: June 23, 2009

<u>Syllabus</u>

This order approves the Non-Unanimous Stipulation and Agreement executed by KCP&L Greater Missouri Operations Company ("GMO"), the Staff of the Missouri Public Service Commission ("Staff"), the Office of the Public Counsel ("Public Counsel"), the Missouri Department of Natural Resources ("MDNR"), and Dogwood Energy, LLC ("Dogwood") to resolve all issues in this case ("Global Agreement") with the exception of the pension cost issue. ¹ This order further approves the Non-Unanimous Stipulation and

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¹ The parties who are non-signatories to the Global Agreement are the United States Department of Energy, the National Nuclear Security Administration, and the Federal Executive Agencies (collectively referred to as "the Federal Executive Agencies"); Ag Processing, Inc.; Wal-Mart Stores, Inc.; the Sedalia Industrial Energy Users Association ("SIEUA") consisting of Pittsburgh Corning Corporation, Waterloo Industries, Hayes-Lemmerz International, EnerSys Inc., Alcan Cable Co., Gardner Denver Corporation, American Compressed Steel Corporation, Stahl Specialty Company; Union Electric Company, d/b/a AmerenUE; the City of Kansas City; International Brotherhood of Electrical Workers Local Nos. 1464, 1613, and 412; and Bothwell Regional Health Center, Community Hospital Association, Inc., Lee's Summit Medical Center, Liberty Hospital, Research Belton Hospital, Royal Oaks Hospital, Saint Luke's Northland Hospital - Smithville Campus, St. Francis Hospital and Health Services, Saint Luke's East - Lee's Summit, St. Mary's Medical Center (collectively referred to as "the Hospital Intervenors").

Agreement Regarding Pensions executed by GMO and Staff ("Pension Agreement").² This agreement purports to resolve pension costs for GMO as of April 30, 2009. The order also rejects GMO's initial tariff filing and authorizes GMO to file tariffs in compliance with the Non-Unanimous Stipulation and Agreement.

I. Procedural History

On September 5, 2008, GMO submitted to the Commission proposed tariff sheets intended to implement a general rate increase for electrical service provided in its Missouri service area. The proposed tariff sheets were assigned tariff file number JE-2009-0193 and bear an effective date of August 5, 2009.

According to GMO's application, the tariff sheets were designed to produce an annual increase of \$66 million in GMO's Missouri jurisdictional revenues for its operations serving the territory formerly served as Aquila Networks-MPS ("MPS") and \$17.1 million in GMO's Missouri jurisdictional revenues for the operations serving the territory formerly served as Aquila Networks-L&P ("L&P").

On September 12, 2008, the Commission issued notice and set a deadline for intervention requests. The Commission granted requests for intervention to Dogwood; Ag Processing, Inc.; SIEUA; AmerenUE; the Federal Executive Agencies; the City of Kansas City, Missouri; Wal-Mart Stores, Inc.; the IBEW Local Nos. 1464, 1613, and 412; and the Hospital Intervenors.

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² The Global Agreement and the Pension Agreement may also be referred to throughout this Order singularly or collectively as an "Agreement" or as the "Agreements."

On November 20, 2008, the Commission set the procedural schedule. This schedule included an evidentiary hearing scheduled for May 11-15, 2009, and a True-Up hearing scheduled for June 1-2, 2009.

On March 2, 2009, GMO filed a status report and motion to extend the end of the True-Up period from March 31, 2009 with regard to latan 1 until April 30, 2009, to allow for the timing of the latan 1 Air Quality Control System ("AQCS") equipment satisfying the in-service criteria.³ The request for this delay stemmed from repairs that were required to the rotor shaft of the new high-pressure turbine that failed its start-up testing on February 4, 2009.⁴ As an alternative to only extending the True-Up period, GMO offered to extend all deadlines in the procedural scheduled by 30 days, including voluntary extension of the effective date for it tariffs or until September 5, 2009. On March 18, 2009, the Commission granted GMO's alternative request to extend all of the True-Up proceedings and the True-Up hearing was reset for July 1-2, 2009.⁵

The Commission held local public hearings in Lee's Summit, Sedalia, St. Joseph, Marshall, Carrollton, Nevada, and two separate hearings in Kansas City, Missouri. The Commission utilized the same locations and times to conduct combined local public hearings for ER-2009-0089, ER-2009-0090, and HR-2009-0092.

³ Status Report and Motion to Extend Period to Demonstrate Compliance with Certain In-Service Criteria of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company, filed March 2, 2009.

⁴ Notice Concerning Start-Up Issues at latan Unit 1, filed February 11, 2009.

⁵ Order Modifying Procedural Schedules For True-Up Proceedings and Formally Adopting Test Year And Update Period, issued March 18, 2009. See also, Order Rescinding Conditions Imposed in the Commission's Order Modifying Procedural Schedules for True-Up Proceedings, issued April 15, 2009.

⁶ Order Setting Public Comment Hearings, issued January 6, 2009; Order Rescheduling Public Comment Hearings, issued January 16, 2009; Notice Regarding Requests for Additional Local Public Hearings, filed February 25, 2009; Order Expanding Access To Public Comment Hearings, issued February 25, 2009.

The evidentiary hearing commenced on May 11, 2009. Once preliminary matters were complete, the parties requested a recess to engage in settlement negotiations. Following completion of the negotiations, the Signatories to the Agreements indicated that they had reached an agreement in principle and announced their intention to memorialize a Non-Unanimous Stipulation and Agreement and file it with the Commission. Consequently, the Commission suspended the remainder of the evidentiary hearing to allow for the filing of the Agreements and for responses or objections.⁷

On May 22, 2009, GMO filed the Agreements. Deadlines were set for responses, suggestions supporting the agreements and replies to the suggestions.⁸ No party objected to either of the Agreements and no party requested that the evidentiary hearing be resumed to hear any issue.

On June 8, 2009, the Commission convened a hearing for the formal presentation of the Agreements and to direct questions about the Agreements to the parties' counsel and subject matter experts. At the hearing, the Commission directed specific questions regarding the Agreement to the parties' counsel and to their subject matter witnesses.⁹ The Commission did not order briefs and closed the recording of all evidence at the conclusion of the stipulation hearing on June 8, 2009.

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⁷ Transcript, Volume 11.

⁸ Order Granting Additional Time to File Stipulation and Agreement, issued May 18, 2009.

⁹ Transcript, Volume 12.

II. The Agreements

The Global Agreement, when combined with the Pension Agreement, purports to resolve all issues in this matter. ¹⁰ The Global Agreement addresses the following topics: (1) Revenue Requirement, (2) Rate Design, (3) Customer Class Cost of Service Study, (4) Vegetation Management and Infrastrcutre Inspection, (5) Prudence and In-Service Timing of latan I, (6) Allocations of Common Plant for latan 1 and 2, (7) Allowance for Funds Used During Construction Rate for latan 2, (8) Crossroads, (9) Sibley and Jeffrey Air Quality Control System Equipment, (10) Economic Relief Pilot Program, (11) Allocation of Off-System Sales and Staff's Methodology for Fuel and Purchased Power Allocations Between MPS and L&P, (12) Income Tax Cost of Removal, (13) Maintenance Expenses, (14) Demand-Side Management, (15) Supplemental Weatherization and Minor Home Repair Program, (16) Low Income/Weatherization Issues, (17) Pension Agreement, and (18) Fuel Adjustment Clause.

Among other provisions, the Global Agreement provides that GMO should be authorized to file revised tariff sheets containing new rate schedules for electric service designed to produce overall Missouri jurisdictional gross annual electric revenues, exclusive of any applicable license, occupation, franchise, gross receipts taxes or other similar fees or taxes, in the amount of \$48.0 million for its MPS territory and \$15.0 million for its L&P territory. The Global Agreement provides that these revenues shall be for electric service rendered on and after September 1, 2009, provided that the latan I Air Quality Control System ("AQCS") facilities meet the Staff's in-service criteria by May 30,

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¹⁰ Non-Unanimous Stipulation and Agreement, filed on May 22, 2009. The Global Agreement is attached to this order as Appendix A.

2009.¹¹ The Global Agreement also establishes the rate design as an equal percentage, across-the-board basis for each rate class.

The Pension Agreement reached by GMO and Staff resolves the amount of pension costs for GMO as of April 30, 2009, and the appropriate accounting treatment of the pension cost for ratemaking purposes. GMO and Staff agreed to the specific amounts for pension cost to be included in electric jurisdictional rates for both the MPS and the L&P service territories. Staff and GMO also agreed to the various accounting trackers and specific accounts to be used for each of the service territories and the specific amounts to be set out in rate base.¹²

Both Agreements include a contingent waiver of rights indicating that if the Commission approves in whole the Global and Pension Agreements, the Signatories agreed to waive their rights to call and cross-examine witnesses, ¹³ to present oral argument and written briefs. ¹⁴ and to judicial review. ¹⁵

By submitting the Agreements for consideration by the Commission, the Signatories jointly recommend that the Commission accept the Agreements as a fair compromise of their respective positions on the issues in this matter. ¹⁶ The Signatories negotiated the various terms of these provisions and no other party has objected or sought

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¹¹ The in-service criteria is attached to the prefiled direct testimony of Brent Davis as Schedule BCD-2 in Case No. ER-2009-0089.

¹² Nonunanimous Stipulation and Agreement Regarding Pensions, filed May 22, 2009, paras. 1-4.

¹³ Section 536.070(2).

¹⁴ Section 536.080.1.

¹⁵ Section 386.510.

¹⁶ *Id.*

a hearing with respect to any of these provisions. There are no disputed issues between the parties with regard to the provisions of the Agreements.

III. Relevant Legal Standards

A. Jurisdiction

GMO is an "electrical corporation" and a "public utility," as defined in Sections 386.020(15) and (43), respectively, and is subject to the personal jurisdiction, supervision, and control of the Commission under Chapters 386 and 393 of the Missouri Revised Statutes. GMO's rate increase request falls under the Commission's subject matter jurisdiction pursuant to Section 393.150.

Additionally, Section 393.130 mandates that the Commission ensure that all utilities are providing safe and adequate service and that all rates set by the Commission are just and reasonable. GMO filed its application pursuant to Commission Rules 4 CSR 240-2.060, 3.030, and 3.160. These rules outline the minimum filing requirements for GMO to pursue its rate increase request.

B. Standards for Approving Stipulations and Agreements

The Commission has the legal authority to accept a Stipulation and Agreement as offered by the parties as a resolution of the issues raised in this case.¹⁷

In reviewing the Agreement, the Commission notes:

Every decision and order in a contested case shall be in writing, and, except in default cases, or cases disposed of by stipulation, consent order or agreed settlement, the decision, including orders refusing

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¹⁷Section 536.060, RSMo; and 4 CSR 240-2.115(1)(B).

licenses, shall include or be accompanied by findings of fact and conclusions of law. 18

A stipulation and agreement that is entered into by fewer than all parties to a case is deemed to be a nonunanimous stipulation and agreement.¹⁹ Each party is given seven days from the filing of a nonunanimous stipulation and agreement to file an objection to the nonunanimous stipulation and agreement, and failure to file a timely objection constitutes a full waiver of that party's right to a hearing.²⁰

No party objected to the Agreements within the deadlines set by the Commission.²¹ Consequently, pursuant to the Commission's rules, the Agreement shall be treated as though they are unanimous and the Non-Signatory Parties are deemed to have waived their right to a hearing on any issue in this matter. Should the Commission find that the terms of the Global Agreement and the Pension Agreement are lawful and just and reasonable, the Commission may approve the Agreements as a resolution of all factual issues in this matter.

IV. Discussion

A. Introduction

This case illustrates one of the most important public policy questions faced by this Commission: What is the proper balance between keeping rates affordable in order to protect the health and welfare of consumers and ensuring that utilities have the necessary

¹⁸Section 536.090, RSMo. This provision applies to the Public Service Commission. *State ex rel. Midwest Gas Users' Association v. Public Service Commission of the State of Missouri*, 976 S.W.2d 485, 496 (Mo. App. 1998).

¹⁹ 4 CSR-240-2.115(2)(A).

²⁰ 4 CSR 240-2.115(2)(B).

²¹ 4 CSR 240-2.115(2)(D).

cash flow to operate their business, maintain their infrastructure, and have an opportunity to earn a fair return on investment, which is necessary to encourage development and maintenance of infrastructure?²² As already noted, both of these objectives are statutory duties of this Commission.

The Commission recognizes that the recommended revenue requirement presented in the Agreements is not a trivial amount of money to customers like those who testified at the public hearings. The increased cost of all utilities along with the recent rise in food costs, gasoline prices, and healthcare costs have had an effect on customers' ability to keep current on their bills. That being said, the Commission also recognizes that the Agreements before the Commission resulted from extensive negotiations between parties with diverse interests and the Commission's neutral Staff. Local Public Hearings were held to receive public comment on the proposed rate increase, and Public Counsel was an active party to ensure the rights of the ratepaying public.

Subject matter experts, including accountants, economists and engineers, filed extensive testimony outlining their respective analyses and positions prior to the Signatories reaching a consensus as to the reasonableness of the Agreements and all of their elements. The Signatories agree, and the Non-Signatories did not object, to the conclusion that the proposed revenue and rate design set out in the Agreement are just and reasonable.

The Commission further notes that no party has objected to the proposed annual revenue requirement, or to any component of any calculations, allocations, negotiations or compromise resulting in the proposed annual revenue requirement as set forth in the

²² See generally, Section 386.610, RSMo 2000.

Global Agreement. No party has objected to the use of any determinants or to any Class Cost of Service allocation factors or any other billing determinants utilized for the purpose of determining rate design in the Global Agreement.

No party has objected to the miscellaneous provisions, or to any component of any calculations, negotiations or compromise resulting in determining the miscellaneous provisions as set forth in the Global Agreement. Similarly, no party has objected, in any way, to any component of any calculations, negotiations or compromise resulting in determining the provisions of the Pension Agreement. And finally, no party requested a hearing on any issue related to the determination of the proposed annual revenue requirement, rate design, or any other provision set forth in either of the Agreements.

B. Revenue Requirement

GMO has compromised on its requested revenue requirement by entering into the Agreements and recommending to the Commission that its authorized revenue requirement in this case represents an increase in revenues associated with its electric service of \$48 million for its MPS division and \$15 million for its L&P division. This proposed revenue requirement is advocated for by Staff, Public Counsel, MDNR, and Dogwood.

The Reconciliation filed in this case reveals that the parties initially had differing positions on rate base, revenue, expenses, depreciation, and taxes, as well as the many components and allocations that determine these factors. Indeed, as the Commission has recognized many times, the complexity of the issues and the number of parties often involved in rate cases can be staggering. Parties regularly engage in settlement negotiations, sometimes, as in this case, resolving their disputes with "black box"

settlements. That is to say, the many parties arrive at, for example, a final revenue requirement number that they all find acceptable. But that settlement does not reveal how the parties arrived at that number, who moved how many dollars on what issue, etc.

Regardless, the Commission determines that the proposed increase in overall Missouri gross annual electric revenues, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or similar fees or taxes, of \$48 million for the MPS service area and \$15 million for the L&P service area, effective for electric services rendered on and after September 1, 2009, as conditioned by the requirement that the latan I Air Quality Control System facilities meet Staff's in-service criteria by May 30, 2009, is just and reasonable.²³

This revenue requirement is no more than is sufficient to keep GMO's utility plants in proper repair for effective public service, and insure to GMO's investors a reasonable return upon funds invested. The Commission approves the Global Agreement and the Pension Agreement as to GMO's annual revenue requirement, in all respects, as encompassed in those Agreements.

C. Rate Design

No party opposed the rate design as articulated in the Agreements. The Signatories agreed to an equal percentage, across-the-board, spread of the rate increase within each rate class.

The Commission has previously found that the approach of using equal percentage, across-the-board, rate increases essentially maintains the same rate design as

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²³ GMO satisfied the Global Agreement's condition that the latan I AQCS facilities meet the Staff's in-service criteria by May 30, 2009. See Transcript, Volume 12.

exists and that is presently lawful and approved.²⁴ Consequently, the Commission determines that the equal percentage across-the-board, rate increases to individual customer classes, as contemplated by the Agreements, are just and reasonable.

With regard to the proposed adjustments, having examined the respective positions of the parties who presented positions on rate design and recognizing that all of those parties agreed certain adjustments needed to be made to the various rate classes, the Commission concludes that the Signatories' compromise on these adjustments affirmatively demonstrates they are just and reasonable adjustments. Further, no party has objected to any determinants or factors utilized for the purpose of determining the rate design in the Agreements, again demonstrating to the Commission that this portion of rate design is just and reasonable. The Commission shall approve the Agreements as to rate design, in all respects.

D. Miscellaneous Provisions to the Agreements

After reviewing the remainder of the items encompassed in the Global Agreement and the Pension Agreement, as outlined above, and the parties' positions on, or lack of position on, those items, the Commission finds the proposed items to be reasonable as adjunctive provisions of the Agreements. These remaining items proposed in the Agreements, as previously outlined, are acceptable to all concerned parties as evidenced by these parties being either a Signatory to the Agreements or not having objected to these provisions.

²⁴ See Case No. ER-2007-0291, 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 Implement Its Regulatory Plan., Report and Order, p. 67. See also *In re The Empire District Electric Company*, Commission Case No. ER-2001-299, Report and Order, p. 21, issued September 20, 2001.

The Commission concludes that none of these adjunct provisions to the Agreement are contrary to any statute or rule, or in any way violate the public interest. The Commission shall approve all of the miscellaneous provisions encompassed in both Agreements.

E. Precedential Effect

An administrative body, that performs duties judicial in nature, is not and cannot be a court in the constitutional sense.²⁵ The legislature cannot create a tribunal and invest it with judicial power or convert an administrative agency into a court by the grant of a power the constitution reserves to the judiciary.²⁶

An administrative agency is not bound by stare decisis, nor are agency decisions binding precedent on the Missouri courts.²⁷ "In all events, the adjudication of an administrative body as a quasi-court binds only the parties to the proceeding, determines only the particular facts contested, and as in adjudications by a court, operates retrospectively."²⁸

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²⁵ In re City of Kinloch, 362 Mo. 434, 242 S.W.2d 59, 63[4-7] (Mo. 1951); Lederer v. State, Dept. of Social Services, Div. of Aging, 825 S.W.2d 858, 863 (Mo. App. 1992).

²⁶ State Tax Comm'n v. Administrative Hearing Comm'n, 641 S.W.2d 69, 75 (Mo. banc 1982); Lederer, 825 S.W.2d at 863.

State ex rel. AG Processing, Inc. v. Public Serv. Comm'n, 120 S.W.3d 732, 736 (Mo. banc 2003); Fall Creek Const. Co., Inc. v. Director of Revenue, 109 S.W.3d 165, 172-173 (Mo. banc 2003); Shelter Mut. Ins. Co. v. Dir. of Revenue, 107 S.W.3d 919, 920 (Mo. banc 2003); Southwestern Bell Yellow Pages, Inc. v. Dir. of Revenue, 94 S.W.3d 388, 390 (Mo. banc 2002); Ovid Bell Press, Inc. v. Dir. of Revenue, 45 S.W.3d 880, 886 (Mo. banc 2001); McKnight Place Extended Care, L.L.C. v. Missouri Health Facilities Review Committee, 142 S.W.3d 228, 235 (Mo. App. 2004); Cent Hardware Co., Inc. v. Dir. of Revenue, 887 S.W.2d 593, 596 (Mo. banc 1994); State ex rel. GTE N. Inc. v. Mo. Pub. Serv. Comm'n, 835 S.W.2d 356, 371 (Mo. App. 1992).

²⁸ State ex rel. Gulf Transport Co. v. Public Serv. Comm'n, 658 S.W.2d 448, 466 (Mo. App. 1983); N.L.R.B. v. Wyman-Gordon Co., 394 U.S. 759, 765, 89 S. Ct. 1426, 1429, 22 L.Ed.2d 709 (1969); State ex rel. Summers v. Public Serv. Comm'n, 366 S.W.2d 738, 741[1-4] (Mo. App. 1963); State ex rel. Consumers Public Service Co. v. Public Serv. Comm'n, 352 Mo. 905, 180 S.W.2d 40, 46[6-8] (banc 1944); Sections 386.490 and 386.510.

The Commission emphasizes that its decision in this matter is specific to the facts of this case. Evidentiary rulings, findings of fact and conclusions of law are all determined on a case-by-case basis. Consequently, consistent with the Commission's statutory authority, this decision does not serve as binding precedent for any future determinations by the Commission.

V. Decision

By submitting the Agreements for consideration by the Commission, the Signatories jointly recommend that the Commission accept the Agreements as a fair compromise of their respective positions on the issues in this matter. Based on the Agreements, the testimony received at the local public hearings, the testimony, comments, and positions presented at the stipulation hearing, the Commission finds that the parties have reached a just and reasonable settlement in this case. Rate increases are necessary from time to time to ensure utilities have the cash flow to maintain safe and adequate service. Accordingly, the Commission shall authorize GMO to file tariffs in compliance with the Agreements. The parties shall be directed to comply with the terms of the Global Agreement and the Pension Agreement.

The Commission shall, as agreed to by the Signatories, admit, without modification or condition, the prefiled testimony (including all exhibits, appendices, schedules, etc. attached thereto) of all Signatories' witnesses.

THE COMMISSION ORDERS THAT:

1. The Non-Unanimous Stipulation and Agreement filed on May 22, 2009, is hereby approved as the resolution of all factual issues encompassed within that Agreement

in case number ER-2009-0090. A copy of the Non-Unanimous Stipulation and Agreement is attached to this order as Appendix A.

- 2. The Signatories to the Non-Unanimous Stipulation and Agreement are ordered to comply with the terms of the Agreement.
- 3. The proposed electric service tariff sheets (JE-2009-0193) submitted on September 5, 2008, by KCP&L Greater Missouri Operations Company for the purpose of increasing rates for electric service to retail customers are hereby rejected.
 - 4. The specific tariff sheets rejected are:

P.S.C. MO. No. 1

3rd Revised Sheet No. 18, Canceling 2nd Revised Sheet No. 18 3rd Revised Sheet No. 19, Canceling 2nd Revised Sheet No. 19 3rd Revised Sheet No. 21, Canceling 2nd Revised Sheet No. 21 3rd Revised Sheet No. 22, Canceling 2nd Revised Sheet No. 22 3rd Revised Sheet No. 23, Canceling 2nd Revised Sheet No. 23 3rd Revised Sheet No. 24, Canceling 2nd Revised Sheet No. 24 3rd Revised Sheet No. 25, Canceling 2nd Revised Sheet No. 25 3rd Revised Sheet No. 28, Canceling 2nd Revised Sheet No. 28 3rd Revised Sheet No. 29, Canceling 2nd Revised Sheet No. 29 3rd Revised Sheet No. 31, Canceling 2nd Revised Sheet No. 31 3rd Revised Sheet No. 35, Canceling 2nd Revised Sheet No. 35 3rd Revised Sheet No. 41, Canceling 2nd Revised Sheet No. 41 3rd Revised Sheet No. 42, Canceling 2nd Revised Sheet No. 42 3rd Revised Sheet No. 43, Canceling 2nd Revised Sheet No. 43 3rd Revised Sheet No. 44, Canceling 2nd Revised Sheet No. 44 3rd Revised Sheet No. 47, Canceling 2nd Revised Sheet No. 47 3rd Revised Sheet No. 48, Canceling 2nd Revised Sheet No. 48 3rd Revised Sheet No. 50, Canceling 2nd Revised Sheet No. 50 3rd Revised Sheet No. 51, Canceling 2nd Revised Sheet No. 51 3rd Revised Sheet No. 52, Canceling 2nd Revised Sheet No. 52 3rd Revised Sheet No. 53, Canceling 2nd Revised Sheet No. 53 3rd Revised Sheet No. 54, Canceling 2nd Revised Sheet No. 54 3rd Revised Sheet No. 56, Canceling 2nd Revised Sheet No. 56 3rd Revised Sheet No. 57, Canceling 2nd Revised Sheet No. 57 3rd Revised Sheet No. 59, Canceling 2nd Revised Sheet No. 59 3rd Revised Sheet No. 60, Canceling 2nd Revised Sheet No. 60 3rd Revised Sheet No. 61, Canceling 2nd Revised Sheet No. 61 3rd Revised Sheet No. 66, Canceling 2nd Revised Sheet No. 66 3rd Revised Sheet No. 67, Canceling 2nd Revised Sheet No. 67

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3rd Revised Sheet No. 68, Canceling 2nd Revised Sheet No. 68
 3rd Revised Sheet No. 70, Canceling 2nd Revised Sheet No. 70
 3rd Revised Sheet No. 71, Canceling 2nd Revised Sheet No. 71
 3rd Revised Sheet No. 74, Canceling 2nd Revised Sheet No. 74
 3rd Revised Sheet No. 76, Canceling 2nd Revised Sheet No. 76
 3rd Revised Sheet No. 79, Canceling 2nd Revised Sheet No. 79
 3rd Revised Sheet No. 80, Canceling 2nd Revised Sheet No. 80
 4th Revised Sheet No. 88, Canceling 3rd Revised Sheet No. 88
 4th Revised Sheet No. 89, Canceling 3rd Revised Sheet No. 89
 3rd Revised Sheet No. 90, Canceling 2nd Revised Sheet No. 90
 4th Revised Sheet No. 91, Canceling 3rd Revised Sheet No. 91
 4th Revised Sheet No. 92, Canceling 3rd Revised Sheet No. 92
 2nd Revised Sheet No. 93, Canceling 1st Revised Sheet No. 93
 3rd Revised Sheet No. 95, Canceling 2nd Revised Sheet No. 95
 3rd Revised Sheet No. 97, Canceling 2nd Revised Sheet No. 97
 3rd Revised Sheet No. 99, Canceling 2nd Revised Sheet No. 99
3rd Revised Sheet No. 100, Canceling 2nd Revised Sheet No. 100
3rd Revised Sheet No. 103, Canceling 2nd Revised Sheet No. 103
3rd Revised Sheet No. 104, Canceling 2nd Revised Sheet No. 104
  1st Revised Sheet No. 124, Canceling Original Sheet No. 124
  1st Revised Sheet No. 125, Canceling Original Sheet No. 125
  1st Revised Sheet No. 126, Canceling Original Sheet No. 126
                    Original Sheet No. 128
                    Original Sheet No. 129
                    Original Sheet No. 130
                    Original Sheet No. 131
                    Original Sheet No. 132
                    Original Sheet No. 133
                    Original Sheet No. 134
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4th Revised Sheet No. R-2, Canceling 3rd Revised Sheet No. R-2 2nd Revised Sheet No. R-4, Canceling 1st Revised Sheet No. R-4 2nd Revised Sheet No. R-5, Canceling 1st Revised Sheet No. R-5 1st Revised Sheet No. R-21, Canceling Original Sheet No. R-21 2nd Revised Sheet No. R-45, Canceling 1st Revised Sheet No. R-45 1st Revised Sheet No. R-66, Original Sheet No. R-66

Original Sheet No. 135

- 5. KCP&L Greater Missouri Operations Company is authorized to file tariffs in compliance with the terms of the Non-Unanimous Stipulation and Agreement.
- 6. Tariffs filed in accordance with Ordered Paragraph No. 5 shall be filed with an effective date of September 1, 2009.

7. The Non-Unanimous Stipulation and Agreement Regarding Pensions filed

on May 22, 2009, is hereby approved as the resolution of all factual issues encompassed

within that agreement in case number ER-2009-0090. A copy of the Non-Unanimous

Stipulation and Agreement Regarding Pensions is attached to this order as Appendix B.

8. The Signatories to the Non-Unanimous Stipulation and Agreement

Regarding Pensions are ordered to comply with the terms of the Agreement.

9. The prefiled testimony, including all attachments thereto, of the Signatory

witnesses to the Non-Unanimous Stipulation and Agreement are received and into the case

file pursuant to the Signatories' agreement. A copy of the exhibits list is attached to this

order as Appendix C.

10. The remainder of the procedural schedule adopted by the Commission on

November 20, 2008, and subsequently modified on March 18, 2009, including the

evidentiary hearing is canceled.

11. This order shall become effective on June 23, 2009.

BY THE COMMISSION

Colleen M. Dale

Secretary

(SEAL)

Clayton, Chm., Davis and Jarrett, CC., concur, with separate concurring opinions

to follow;

Gunn, C., concurs.

Dippell, Deputy Chief Regulatory Law Judge