

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

In the Matter of the Application of Kansas City )  
Power & Light Company for Approval to Make )  
Certain Changes in its Charges for Electric ) **Case No. ER-2010-0355**  
Service to Implement its Regulatory Plan. )

In the Matter of the Application of KCP&L )  
Greater Missouri Operations Company for ) **Case No. ER-2010-0356**  
Approval to Make Certain Changes in its )  
Charges for Electric Service. )

**STAFF’S MOTION TO FILE LATE EXHIBIT**

**COMES NOW** the Staff of the Missouri Public Service Commission, by and through counsel, and for its Motion File late Exhibit GMO 265, states as follows:

1. Staff requested the Commission take official notice of a Judgment filed in the United States District Court, Central District of California versus Richard G. Engel, Case No. CV05-5422.<sup>1</sup>

2. Official notice of the Judgment was granted and Staff was Ordered to provide a late filed exhibit previously marked as GMO 265 and the Company would have an opportunity to object after the document is filed.<sup>2</sup>

3. Staff has provided documents that provide an official copy of the Default Judgment against Defendant Richard G. Engel in case CV05-5422 and an Abstract of Judgment from the above styled case. (*see attached as GMO 265(a) and (b).*)

4. Staff is waiting on additional documents from the United States District Court, Central District of California and will supplement as necessary.

---

<sup>1</sup> Tr. 4382, lines 1-5

<sup>2</sup> Tr. 4382, lines 24-25 and Tr. 4383, lines 1-5

**WHEREFORE**, Staff requests that the Commission grant Motion to file the late exhibit  
GMO 265 in Case ER-2010-0356.

Respectfully submitted,

**/S/ ANNETTE SLACK**

Annette Slack  
Chief Litigation Counsel  
Missouri Bar No. 50601

Attorney for the Staff of the  
Missouri Public Service Commission  
P. O. Box 360  
Jefferson City, MO 65102  
(573) 751-7510 (Telephone)  
(573) 751-9285 (Fax)  
[annette.slack@psc.mo.gov](mailto:annette.slack@psc.mo.gov)

**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 22<sup>nd</sup> day of March,  
2011.

**/S/ ANNETTE SLACK**

1 GEORGE S. CARDONA  
2 Acting United States Attorney  
3 SANDRA R. BROWN  
4 Assistant United States Attorney  
5 Chief, Tax Division  
6 KATHRYN A. MEYER, SBN 196950  
7 Special Assistant United States Attorney  
8 Room 7211, Federal Building  
9 300 North Los Angeles Street  
10 Los Angeles, California 90012  
11 Telephone: (213) 894-2729  
12 Facsimile: (213) 894-0115  
13 Email: kathryn.a.meyer@usdoj.gov

JS-6 send

ORIGINAL

FILED  
CLERK, U.S. DISTRICT COURT  
APR 23 2007  
CENTRAL DISTRICT OF CALIFORNIA  
DEPUTY

8 Attorneys for United States of America

9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA  
11 WESTERN DIVISION

DOCKETED ON CM  
APR 25 2007  
BY W 012

12 UNITED STATES OF AMERICA, ) Case No. CV 05-5422 JSL (MCx)  
13 Plaintiff, ) [PROPOSED]  
14 vs. ) DEFAULT JUDGMENT AGAINST  
15 RICHARD G. ENGEL, ) DEFENDANT RICHARD G. ENGEL  
16 Defendant. )

LODGED  
CLERK, U.S. DISTRICT COURT  
APR 27 2007  
CENTRAL DISTRICT OF CALIFORNIA  
DEPUTY

17 Plaintiff United States of America's Application for Default  
18 Judgment by Clerk against Defendant Richard G. Engel, came before  
19 the Court, the Honorable J. Spencer Letts, United States District  
20 Judge, presiding. After careful consideration of the papers  
21 filed in support of the application, all matters properly part of  
22 the record, and good cause appearing therefore,  
23

24 IT IS ORDERED AND ADJUDGED that Defendant Richard G. Engel  
25 is liable to the United States of America, Internal Revenue  
26 Service, for unpaid Federal income taxes for the taxable year  
27 1993 and the Trust Fund Recovery Penalty for the quarter ending  
28 March 31, 1994, in the amount of \$3,856,190.19, including

9

1 assessed penalties and interest as of July 31, 2005, plus  
2 accruing assessed and unassessed penalties and interest after the  
3 dates of assessment ~~for the~~ for unpaid Federal income taxes for  
4 the taxable year 1993 and the Trust Fund Recovery Penalty for the  
5 quarter ending March 31, 1994, in accordance with law.

6  
7 Dated: 4/23/07 Spencer Letts  
8 J. SPENCER LETTS  
United States District Judge

9 Presented By:  
10 GEORGE S. CARDONA  
11 Acting United States Attorney  
12 SANDRA R. BROWN  
13 Assistant United States Attorney  
Chief, Tax Division

14 Kathryn A. Meyer  
KATHRYN A. MEYER  
15 Special Assistant United States Attorney  
Attorneys for United States of America

16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

PROOF OF SERVICE BY MAILING

I am over the age of 18 and not a party to the within action. I am employed by the Office of the United States Attorney, Central District of California. My business address is 300 North Los Angeles Street, Suite 7211, Los Angeles, California 90012.

On April 17, 2007, I served

(PROPOSED) DEFAULT JUDGMENT AGAINST DEFENDANT RICHARD G. ENGEL

on each person or entity name below by enclosing a copy in an envelope addressed as shown below and placing the envelope for collection and mailing on the date and at the place shown below following our ordinary office practices. I am readily familiar with the practice of this office for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid. Date of mailing: April 17, 2007

Place of mailing: Los Angeles, California

See attached list

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on: April 17, 2007, Los Angeles, California.

  
Barbara Le

1 RE: UNITED STATES OF AMERICA v. RICHARD G. ENGEL

2  
3 CASE NO.: CV 05-5422 JSL (MCx)

4  
5 Service List

6  
7 RICHARD G. ENGEL, ESQUIRE  
8 2900 Bristol St., Ste H202  
9 Costa Mesa, CA 92626

10 RICHARD R. WARD, ESQUIRE  
11 Chief, Civil Trial Section  
12 Western Region  
13 Tax Division  
14 U.S. Department of Justice  
15 P.O. Box 683  
16 Ben Franklin Station  
17 Washington, D.C. 20044

18 EDWIN A. HERRERA, ESQUIRE  
19 Associate Area Counsel  
20 Willis B. Douglass, Esquire  
21 Small Business/Self-Employed Division Counsel  
22 Internal Revenue Service  
23 Mail Stop 8800  
24 24000 Avila Road  
25 Laguna Niguel, CA 92677  
26  
27  
28

(ORANGE COUNTY)  
WHEN RECORDED MAIL TO:

UNITED STATES ATTORNEY'S OFFICE  
300 N. LOS ANGELES ST., RM.7516  
LOS ANGELES, CA. 90012  
ATTN: Financial Litigation Unit  
213-894-2470

ABSTRACT OF JUDGMENT

Notice

Pursuant to Title 28, United States code, Section 3201, this judgment, upon the filing of this abstract in the manner in which a notice of tax lien would be filed under paragraphs (1) and (2) of 26 U.S.C §6323(f), creates a lien on all real property of the defendant(s) and has priority over all other liens or encumbrances which are perfected later in time. The lien created by this section is effective, unless satisfied, for a period of 20 years and may be renewed by filing a notice of renewal. If such notice of renewal is filed before the expiration of the 20 year period to prevent the expiration of the lien and the court approves the renewal, the lien shall relate back to the date the judgment is filed.

Names and Addresses of Parties against whom judgments have been obtained

Names of Parties in whose favor judgments have been obtained

RICHARD G. ENGEL  
2900 BRISTOL ST., SUITE H202  
COSTA MESA, CA 92626

UNITED STATES OF AMERICA

SSN: XXX-XX-3946

CASE NO. CV05-5422-JSL(MCx)

No Stay of Enforcement by Court

Amount of Judgment	Names of Creditor's Attorneys	Date Entered
\$3,856,190.19 (PRINCIPAL)	UNITED STATES ATTORNEY'S OFFICE 300 NO. LOS ANGELES ST. RM 7516AA LOS ANGELES, CA. 90012 ATTN: FINANCIAL LITIGATION UNIT 213-894-2470	APRIL 25, 2007

**PLUS INTEREST**

UNITED STATES OF AMERICA      CLERK'S OFFICE      U.S. DISTRICT COURT FOR THE  
CENTRAL DISTRICT OF CALIFORNIA

SS

I certify that the foregoing is a correct Abstract of the Judgment entered or registered by this Court.

[City] LOS ANGELES, [Date] June 2, 2008

SHERRI R. CARTER, Clerk

By Natalie Genoguis, Deputy Clerk.