BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In The Matter of Kansas City Power & Light Company's Practices Regarding Customer Opt-Out of Demand-Side Programs and Related Issues

File No. EO-2014-0029

NON-UNANIMOUS STIPULATION AND AGREEMENT

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COME NOW Kansas City Power & Light Company ("KCP&L"), the Staff of the Missouri Public Service Commission ("Staff"), Midwest Energy Consumers Group ("MECG") and Missouri Industrial Energy Consumers ("MIEC") (collectively "Signatories") and for their Non-Unanimous Stipulation and Agreement¹ ("Agreement"), respectfully state as follows:

1. During the recently completed KCP&L rate case, Case No. ER-2012-0174, Staff raised concerns with the Company regarding its existing practices regarding customer opt-out of DSM programs. In order to resolve these concerns, the Company and Staff filed on January 18, 2013, their *Joint Application To Establish A Proceeding To Review Kansas City Power & Light Company's Practices Regarding Opt Out Of Demand-Side Management Programs And Associated Programs' Costs And Revenue Impacts* ("*Joint Application*"). The *Joint Application* requested that the Commission "establish a contested case to determine the appropriate application of Section 393.1075 of MEEIA and the applicable MEEIA Rules." (*Joint Application*, p. 3)

¹ Rule 4 CSR 240-2.115 (C) states "If no party timely objects to a nonunanimous stipulation and agreement, the commission may treat the nonunanimous stipulation and agreement as a unanimous stipulation and agreement." The non-signatories, named in paragraph seven (7) below, state herein that they will not oppose the Agreement or request a hearing in this matter. Thus, the Commission may treat this Agreement as unanimous.

2. On January 23, 2013, the Commission issued its *Order Directing Filing* in Case No. EO-2013-0359, which directed, *inter alia*, that KCP&L and Staff file by February 14, 2013 "written argument describing the relief sought in a Commission decision on KCPL's practices."

3. On February 14, 2013, KCP&L and Staff filed pleadings describing the relief sought in Case No. EO-2013-0359 by them.

4. In Case No. EO-2013-0359 the Commission granted the intervention requests of the Missouri Department of Natural Resources ("MDNR"),² the Midwest Energy Users' Association ("MEUA"), MECG and MIEC.

5. After parties to Case No. EO-2013-0359 informed the Commission they believed the Commission's final order in Case No. EO-2013-0359 did not resolve all pending issues, the Commission opened this Case No. EO-2014-0029 to consider afresh the issues raised in Case No. EO-2013-0359 and made all the parties to Case No. EO-2013-0359 parties to Case No. EO-2014-0029.

AGREEMENTS AMONG THE SIGNATORIES

6. On several occasions, the Signatories to this case met to discuss the *Joint Application* and related matters. As a result of these discussions, the Signatories agree that:

A. <u>Prospective crediting of opt-out charges</u>: KCP&L will file the revised rate schedules in Attachment A, which are agreed to by the

² The Division of Energy was transferred from the Department of Natural Resources to the Department of Economic Development on August 28, 2013, by Executive Order 13-03. The Executive Order transfers "[A]II authority, powers, duties, functions, records, personnel, property, contracts, budgets, matters pending, and other pertinent vestiges of the Division of Energy from the Missouri Department of Natural Resources to the Missouri Department of Economic Development...."

Signatories and which include a non-MEEIA energy efficiency charge of \$0.00081 per kWh that qualified opt-out customers can avoid. The calculation of the non-MEEIA energy efficiency charge of \$0.00081 per kWh is contained in Attachment B. This charge is inclusive of all energy efficiency costs currently included in rates for the time period September 1, 2009 through August 31, 2012 (the cut-off date for the true-up period in KCPL's last general rate case—Case No. ER-2012-0174). Once those rate schedules become effective, qualified customers who have opted out, pursuant to the procedures specified in 4 CSR 240-20.094(6), will begin receiving a credit on monthly bills. Customers who qualify for opt-out pursuant to the provisions specified in 4 CSR 240-20.094(6) after the date of this Agreement will begin receiving a credit on monthly bills beginning on January 1 following their receiving acknowledgement of opt-out. A non-MEEIA energy efficiency charge (\$ per kWh) for qualified opt-out customers will be recalculated and will be included in appropriate rate schedules in KCP&L's next general rate case including all unamortized energy efficiency costs KCP&L incurred since 2005 to the end of the test year period in KCP&L's next general rate case.

B. <u>Retroactive crediting of opt-out charges</u>: In addition to the rate schedules in paragraph 6.A. above, the Signatories agree to the separate non-MEEIA energy efficiency charges as set out in Attachment B, that opt-out customers can avoid based upon data

available for September 1, 2009 through December 31, 2010 (the end of the true-up period) in Case No. ER-2010-0355. No DSM programs' costs annualized amortization amount is included for the January 1, 2010 through May 3, 2011 period, so the non-MEEIA energy efficiency charge for this period is \$0.00000 per kWh. Beginning May 4, 2011 through January 25, 2013, the non-MEEIA energy efficiency charge for this period is \$0.00036 per kWh. From January 26, 2013, up until the effective date of the rate schedules as set out in paragraph 6.A., the non-MEEIA energy efficiency charge is \$0.00081 per kWh. KCP&L will provide a credit to those customers listed in Attachment C who have notified KCP&L, pursuant to the MEEIA before the effective date of the Commission's MEEIA rules or the procedures specified in 4 CSR 240-20.094(6) after the effective date of the MEEIA rules, and would have been eligible to opt out of continuing to prospectively pay for energy efficiency costs incurred by KCP&L since September 1, 2009. Each qualified customer's retroactive credits will be calculated starting on January 1 of the year following the date on which the opt-out notice was provided up through the effective date of the rate schedules filed under paragraph 6.A. above. Additional customer's credits will be calculated starting on January 1 of the year following the date on which the opt-out notice was provided up to and including the month of the effective date of the rate schedules in paragraph 6.A. based upon monthly kWh billed and the separate non-MEEIA energy efficiency

charge as set out in Attachment B.

C. <u>Customer Confusion</u>: In the event that KCP&L receives or has received an opt out notice from a customer that includes GMO accounts, KCP&L will not deny opt out on the basis that the opt out notice did not specifically designate the utility as KCP&L-GMO so long as the customer provides the specific account(s) to which the customer is requesting to be opted out.

D. MECG has appealed certain of the Commission's decisions in KCP&L's last general rate case, No. ER-2012-0174, and those points of appeal are now pending before the Missouri Court of Appeals, Western District in Case No. WD76164. Upon approval of this agreement as well as the attached tariffs in Attachment A, MECG will take steps to withdraw from consideration and decision all of its MEEIA-related arguments asserted in Point Six of MECG's Initial Brief submitted on August 1, 2013, and will advise the Clerk of the Court of Appeals, Western District that the MEEIA issues raised in Point Six have been fully resolved and are no longer in dispute.

E. Notwithstanding the settlement agreements in paragraphs 6.A. and 6.B. above, KCP&L agrees that under the MEEIA and the Commission's MEEIA rules, eligible customers that notify KCP&L of opt-out not only opt-out of demand-side management programs and the programs' associated costs approved by the Commission under the MEEIA and the Commission's MEEIA rules, but also all other

Commission approved non-MEEIA demand-side management programs and the non-MEEIA programs' associated costs.

F. KCP&L agrees that under MEEIA and the Commission's MEEIA rules that an eligible customer's notification of opt-out remains in effect until the customer revokes such opt-out under the Commission's Rule 4 CSR 240-20.094(H).

G. KCP&L hereby requests that the Commission authorize the establishment of a deferred account to include all non-MEEIA amounts credited under paragraphs 6.A, and 6.B. The Signatories will not object to KCP&L creating a deferred account to include all non-MEEIA amounts credited under paragraphs 6.A. and 6.B.

H. The agreements in the last sentence of paragraph 6.A., all of paragraphs 6.E. and 6.F. are binding in this and all other proceedings before the Commission. The Signatories agree to the deferral solely to preserve this issue to the next KCP&L rate case.

GENERAL PROVISIONS OF AGREEMENT

1. This Agreement is being entered into solely for the purpose of settling the issues in this case explicitly set forth above. Unless otherwise explicitly provided herein, none of the Signatories to this Agreement shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any cost of service methodology or determination, depreciation principle or method, method of cost determination or cost allocation or revenue-related methodology, optout procedure and the potential request for recovery of lost revenues associated with

opt-out under the MEEIA or the Commission's MEEIA rules. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Agreement in this or any other proceeding, regardless of whether this Agreement is approved.

2. This Agreement is a negotiated settlement. Except as specified herein, the Signatories to this Agreement shall not be prejudiced, bound by, or in any way affected by the terms of this Agreement: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Agreement, or in any way condition its approval of same.

3. This Agreement has resulted from extensive negotiations among the Signatories, and the terms hereof are interdependent. If the Commission does not approve this Agreement unconditionally and without modification, then this Agreement shall be void and no Signatory shall be bound by any of the agreements or provisions hereof.

4. If approved and adopted by the Commission, this Agreement shall constitute a binding agreement among the Signatories. The Signatories shall cooperate in defending the validity and enforceability of this Agreement and the operation of this Agreement according to its terms.

If the Commission does not approve this Agreement without condition or modification, and notwithstanding the provision herein that it shall become void,
(a) neither this Agreement nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any

Signatory has for a decision in accordance with RSMo. §536.080 or Article V, Section 18 of the Missouri Constitution, and (b) the Signatories shall retain all procedural and due process rights as fully as though this Agreement had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

6. If the Commission accepts the specific terms of this Agreement without condition or modification, only as to the issues in these cases explicitly set forth above, the Signatories each waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Agreement without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Agreement.

7. The following parties are not Signatories, but have indicated that they will not oppose this Agreement, or request a hearing in this matter: MEUA, Division of Energy and the Office of the Public Counsel.

WHEREFORE, for the foregoing reasons, the Signatories respectfully request

that the Commission issue an Order approving the terms and conditions of this

Non-Unanimous Stipulation and Agreement.

Respectfully submitted,

STAFF OF THE MISSOURI PUBLIC SERVICE COMMISSION

/s/ Jennifer Hernandez

Jennifer Hernandez, MBE #59814 Senior Staff Counsel Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102 (573) 751-8706 (573) 751-9285 (Fax) jennifer.hernandez@psc.mo.gov

MIDWEST ENERGY CONSUMERS GROUP

<u>/s/ David L. Woodsmall</u>

David L. Woodsmall, MBE #40747 807 Winston Court Jefferson City, Missouri 65101 (573) 797-0005 Facsimile: (573) 635-7523 Email: david.woodsmall@woodsmalllaw.com KANSAS CITY POWER & LIGHT COMPANY

/s/ Roger W. Steiner

Roger W. Steiner, MBE #39586 Kansas City Power & Light Company 1200 Main Street Kansas City, MO 64105 (816) 556-2314 (816) 556-2787 (Fax) Roger.Steiner@kcpl.com

James M. Fischer, MBE #27543 Fischer & Dority, P.C. 101 Madison Street, Suite 400 Jefferson City, MO 65101 (573) 636-6758 (573) 636-0383 (Fax) <u>ifischerpc@aol.com</u>

MISSOURI INDUSTRIAL ENERGY CONSUMERS

/s/ Diana Vuylsteke

Diana M. Vuylsteke, MBE #42419 211 N. Broadway, Suite 3600 St. Louis, Missouri 63102 Telephone: (314) 259-2543 Facsimile: (314) 259-2020 E-mail: dmvuylsteke@bryancave.com

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above and foregoing document has been emailed this 23rd day of September 2013 to all counsel of record.

/s/ Jennifer Hernandez

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In The Matter of Kansas City Power & Light Company's Practices Regarding Customer Opt-Out of Demand-Side Programs and Related Issues

File No. EO-2014-0029

AFFIDAVIT OF RYAN A. BRESETTE

STATE OF MISSOURI)) COUNTY OF JACKSON)

Ryan A. Bresette, being first duly sworn on his oath, states:

1. My name is Ryan A. Bresette. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company ("KCP&L") as Assistant Controller.

2. As Assistant Controller, I oversee margin accounting (revenue, fuel and purchased power), derivative accounting (hedging), the monthly accounting close process, and external reporting. In addition, I have responsibility for leading the Company's monthly forecasting and annual budgeting process.

3. I graduated from Rockhurst University in Kansas City, Missouri in December 1994 with a Bachelor of Science in Business Administration with a major in Accounting. In 1997, I passed the Certified Public Accountant's exam. In May 2010, I graduated from the University of Missouri-Kansas City with a Masters in Business Administration. I have previously worked with Sprint, Applebee's International and Interstate Bakeries Corporation in a variety of accounting and finance roles prior to joining KCP&L in December 2004. I joined the Company as an Accounting Policy Specialist and have also held the positions of Manager Corporate Accounting, Director Revenue and Energy Accounting, and Director, Accounting before assuming my current position in May 2011.

4. The purpose of this Affidavit is to support the Stipulation and Agreement filed by KCP&L in this proceeding.

5. KCP&L needs the ability to defer "opt out" costs to a regulatory asset for deferral and determination of recovery in a future rate case. Under Generally Accepted Accounting Principles and Uniform System of Accounts, KCP&L requires evidence of ratemaking actions of regulatory agencies to be able to record the deferrals allowed by the Missouri Public Service Commission ("Commission"). KCP&L requires a finding by the Commission that KCP&L is authorized by the Commission to record the opt out costs as a regulatory asset (Account 182.3) or regulatory liability (Account 254) to be addressed in KCP&L's next general rate proceeding.

6. This finding by the Commission is essential for KCP&L's outside auditors to permit KCP&L to defer such opt out costs to a regulatory asset or liability. Otherwise, KCP&L will not have the discretion to defer such a cost.

7. I have knowledge of the matters set forth herein. I hereby swear and affirm that the statements contained herein are true and accurate to the best of my knowledge, information and belief.

Kyan A. Bresette

Subscribed and sworn before me this $\frac{20}{20}$ day of August, 2013.

Micob A. hen Notary Public

NICOLE A. WEHRY Notary Public - Notary Seal State of Missouri Commissioned for Jackson County My Commission Expires: February 04, 2015 Commission Number: 11391200

KANSAS CITY POWER & LIGHT COMPANY P.S.C. MO. No. Original 2 ThirdFourth Sheet No. 1.28 Revised \boxtimes Cancelling P.S.C. MO. No. 2 SecondThird Original Sheet No. 1.28 \boxtimes Revised For Missouri Retail Service Area GENERAL RULES AND REGULATIONS APPLYING TO ELECTRIC SERVICE

BILLING AND PAYMENT (continued)

8.07 RETURN CHECK CHARGE: A charge not to exceed \$30.00 may be assessed when a Customer's check is returned due to insufficient funds.

8.08 COLLECTION CHARGE: When it is necessary for a representative of Company to visit the service address for the purpose of disconnecting electric service and the representative collects the delinquent payment amount a Collection Charge in the amount of \$20.00 shall be assessed to the customer.

8.09 NON-MEEIA OPT-OUT PROVISIONS: Pursuant to Missouri Rule 4 CSR 240-20.094(6)(A): Any customer meeting one (1) or more of the following criteria shall be eligible to opt-out of participation in utility-offered demand side programs:

- 1. The customer has one (1) or more accounts within the service territory of the electric utility that has a demand of the individual accounts of five thousand (5,000) kW or more in the previous twelve (12) months;
- 2. The customer operates an interstate pipeline pumping station, regardless of size; or
- 3. The customer has accounts within the service territory of the electric utility that have, in aggregate across its accounts, a coincident demand of two thousand five hundred (2,500) kW or more in the previous twelve (12) months, and the customer has a comprehensive demand-side or energy efficiency program and can demonstrate an achievement of savings at least equal to those expected from utility-provided programs.
 - A. For utilities with automated meter reading and/or advanced metering infrastructure capability, the measure of demand is the customer coincident highest billing demand of the individual accounts during the twelve (12) months preceding the opt-out notification.

A customer electing to opt-out under requirements 1 and 2 above must provide written notice to the electric utility no earlier than September 1 and not later than October 30 to be effective for the following calendar year. Customers electing to opt-out under requirement 3 above must provide notice to the utility and the manager of the energy resource analysis section of the commission during the stated timeframe. Customers electing to opt-out shall still be allowed to participate in interruptible or curtailable rate schedules or tariffs offered by the electric utility.

Customers who have satisfied the opt-out provisions of 4 CSR 240-20.094(6) to opt-out of the Non-MEEIA rate will receive an offset of the Non-MEEIA rate amount on the same bill, based on their actual usage. The Non-MEEIA rate is \$0.00081 per Kwh.

DATE OF ISSUE: ISSUED BY: Darrin R. Ives, Senior Director DATE EFFECTIVE: Kansas City, MO

Attachment A

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SMALL GENERAL SERVICE Schedule SGS

DETERMINATION OF HOURS USE

Hours Use shall be determined by dividing the total monthly kWh on all meters by the Monthly Maximum Demand in the current month. Determination of Hours Use in the Winter Season excludes any separately metered space heat kW and kWh in the current month.

METERING AT DIFFERENT VOLTAGES

The Company may, at its option, install metering equipment on the secondary side of a primary voltage customer's transformer. In that event, the customer's metered demand and energy shall be increased either by the installation of compensation metering equipment, or by 2.34% if metering equipment is not compensated.

The Company may also, at its option, install metering equipment on the primary side of the transformer for a secondary voltage customer. In this case, the customer's metered demand and energy shall be decreased by 2.29%, or alternatively, compensation metering may be installed.

NON-MEEIA OPT-OUT

Subject to Rules and Regulations filed with the State Regulatory Commission (Section 8.09, Sheet 1.28).

TAX ADJUSTMENT

Tax Adjustment Schedule TA shall be applicable to all customer billings under this schedule.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.

DATE EFFECTIVE:

KANSAS CITY PO	WER & L	IGHT COMPANY				
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MEDIUM GENERAL SERVICE Schedule MGS

DETERMINATION OF HOURS USE

Hours Use shall be determined by dividing the total monthly kWh on all meters by the Monthly Maximum Demand in the current month. Determination of Hours Use in the Winter Season excludes any separately metered space heat kW and kWh in the current month.

METERING AT DIFFERENT VOLTAGES

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The Company may also, at its option, install metering equipment on the primary side of the transformer for a secondary voltage customer. In this case, the customer's metered demand and energy shall be decreased by 2.29%, or alternatively, compensation metering may be installed.

NON-MEEIA OPT-OUT

Subject to Rules and Regulations filed with the State Regulatory Commission (Section 8.09, Sheet 1.28).

TAX ADJUSTMENT

Tax Adjustment Schedule TA shall be applicable to all customer billings under this schedule.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.

DATE EFFECTIVE:

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LARGE GENERAL SERVICE Schedule LGS

DETERMINATION OF HOURS USE

Hours Use shall be determined by dividing the total monthly kWh on all meters by the Monthly Maximum Demand in the current month. Determination of Hours Use in the Winter Season excludes any separately metered space heat kW and kWh in the current month.

METERING AT DIFFERENT VOLTAGES

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The Company may also, at its option, install metering equipment on the primary side of the transformer for a secondary voltage customer. In this case, the customer's metered demand and energy shall be decreased by 2.29%, or alternatively, compensation metering may be installed.

NON-MEEIA OPT-OUT

Subject to Rules and Regulations filed with the State Regulatory Commission (Section 8.09, Sheet 1.28).

TAX ADJUSTMENT

Tax Adjustment Schedule TA shall be applicable to all customer billings under this schedule.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.

DATE OF ISSUE:	
ISSUED BY:	Darrin R. Ives, Senior Director

DATE EFFECTIVE: Kansas City, Mo.

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LARGE POWER SERVICE Schedule LPS

METERING AT DIFFERENT VOLTAGES

The Company may, at its option, install metering equipment on the secondary side of a primary voltage customer's transformer. In that event, the customer's metered demand and energy shall be increased either by the installation of compensation metering equipment, or by 2.34% if metering equipment is not compensated.

The Company may also, at its option, install metering equipment on the primary side of the transformer for a secondary voltage customer. In this case, the customer's metered demand and energy shall be decreased by 2.29%, or alternatively, compensation metering may be installed.

For substation voltage customers metered at primary or secondary voltage level, the metered demand and energy shall be increased by 1.20% (metered at primary voltage) or 3.56% (metered at secondary voltage), or alternatively, compensation metering may be installed.

For transmission voltage customers metered at substation, primary, or secondary voltage level, the metered demand and energy shall be increased by .90% (metered at substation voltage), 2.11% (metered at primary voltage), or 4.50% (metered at secondary voltage), or alternatively, compensation metering may be installed.

SERVICE AT TRANSMISSION VOLTAGE

When a customer receives service at transmission voltage through a lease arrangement (or another type of arrangement where financial responsibility is assumed), then additional applicable terms and conditions shall be covered in the lease agreement (or financial responsibility arrangement).

NON-MEEIA OPT-OUT

Subject to Rules and Regulations filed with the State Regulatory Commission (Section 8.09, Sheet 1.28).

TAX ADJUSTMENT

Tax Adjustment Schedule TA shall be applicable to all customer billings under this schedule.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.

DATE EFFECTIVE: Kansas City, Mo.

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SMALL GENERAL SERVICE - ALL ELECTRIC (FROZEN) Schedule SGA

METERING AT DIFFERENT VOLTAGES

The Company may at its option, install metering equipment on the secondary side of a primary voltage customer's transformer. In that event, the customer's metered demand and energy shall be increased either by the installation of compensated metering equipment, or by 2.34% if metering equipment is not compensated.

The Company may also, at its option, install metering equipment on the primary side of the transformer for a secondary voltage customer. In this case, the customer's metered demand and energy shall be decreased by 2.29% or alternatively, compensation metering may be installed.

NON-MEEIA OPT-OUT

Subject to Rules and Regulations filed with the State Regulatory Commission (Section 8.09, Sheet 1.28).

TAX ADJUSTMENT

Tax Adjustment Schedule TA shall be applicable to all customer billings under this schedule.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.

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MEDIUM GENERAL SERVICE – ALL ELECTRIC (FROZEN) Schedule MGA

METERING AT DIFFERENT VOLTAGES

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NON-MEEIA OPT-OUT

Subject to Rules and Regulations filed with the State Regulatory Commission (Section 8.09, Sheet 1.28).

TAX ADJUSTMENT

Tax Adjustment Schedule TA shall be applicable to all customer billings under this schedule.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.

DATE EFFECTIVE:

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LARGE GENERAL SERVICE – ALL ELECTRIC (FROZEN) Schedule LGA

DETERMINATION OF DEMANDS

Demand will be determined by demand instruments or, at the Company's option, by demand tests.

MINIMUM DEMAND

200 kW for service at Secondary Voltage. 204 kW for service at Primary Voltage.

MONTHLY MAXIMUM DEMAND

The Monthly Maximum Demand is defined as the highest demand indicated in any 30-minute interval during the month on all meters.

FACILITIES DEMAND

Facilities Demand shall be equal to the higher of: (a) the highest Monthly Maximum Demand occurring in the last twelve (12) months including the current month or (b) the Minimum Demand.

BILLING DEMAND

Billing Demand shall be equal to the higher of: (a) the Monthly Maximum Demand in the current month or (b) the Minimum Demand.

DETERMINATION OF HOURS USE

Hours Use shall be determined by dividing the total monthly kWh on all meters by the Monthly Maximum Demand in the current month.

METERING AT DIFFERENT VOLTAGES

The Company may, at its option, install metering equipment on the secondary side of a primary voltage customer's transformer. In that event, the customer's metered demand and energy shall be increased either by the installation of compensated metering equipment, or by 2.34% if metering equipment is not compensated.

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NON-MEEIA OPT-OUT

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TAX ADJUSTMENT

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DATE OF ISSUE:

ISSUED BY: Darrin R. Ives, Senior Director

DATE EFFECTIVE:

Kansas City Power and Light Company

Case No. EO-2014-0029

Revenue Requirement for Energy Efficiency (Non-MEEIA)

Settlement Purposes

	from	n 1/26/2013	fı	rom 5/4/2011	from 1/1/20	10	
Rate Periods		to n/a	1	to 1/25/2013	to 5/3/201	1	
	Α	nnualized		Annualized	Annualized	ł	-
AMORTIZATIONS	An	nortization	ļ	Amortization	Amortizatio	n	
Amortization of DSM Vintage 1	\$	-	\$	-	\$	-	All costs for Vintage 1 are prior to 9/1/2009
Amortization of DSM Vintage 2	\$	-	\$	-	\$	-	All costs for Vintage 2 are prior to 9/1/2009
Amortization of DSM Vintage 3	\$	-	\$	-	\$	-	All costs for Vintage 3 are prior to 9/1/2009
Amortization of DSM Vintage 4	\$	1,539,812	\$	1,539,812			Calculation - Vintage 4 worksheet
Amortization of DSM Vintage 5	\$	2,516,027					KCPL True Up WP ER-2012-0174
Total	\$	4,055,839	\$	1,539,812	\$	-	-

RATE BASE (2)	Amount		Amount Amou		Amount		
Vintage 1	\$	-	\$	-	\$	-	All costs for Vintage 1 are prior to 9/1/2009
Vintage 2	\$	-	\$	-	\$	-	All costs for Vintage 2 are prior to 9/1/2009
Vintage 3	\$	-	\$	-	\$	-	All costs for Vintage 3 are prior to 9/1/2009
Vintage 4	\$	13,345,036	\$	15,398,118			Calculation - Vintage 4 worksheet
Vintage 5	\$	15,096,165					KCPL True Up WP ER-2012-0174
Total	\$	28,441,201	\$	15,398,118	\$	-	-
Capital Structure Schedule							
Total Pre-Tax Rate (1)		9.947%		10.242%		10.242%	Final EMS Runs - see footnote (1)
Total Revenue Requirement							
Amortization	\$	4,055,839	\$	1,539,812	\$	-	Line 15 above
Return	\$	2,829,046	\$	1,577,075		-	Line 25 times Line 29
Total Revenue Requirement	\$	6,884,885	\$	3,116,887	\$	-	-
Total kWh less lighting	;	8,501,253,926		8,605,619,614		8,876,082,917	See Below
Non-MEEIA Rate per kWh	\$	0.00081	\$	0.00036	\$	-	Line 35 / Line 38
Residential KWh		2,574,497,647		2,617,144,167		2,596,048,764	
Small General Service		403,419,477		419,438,716		395,719,892	
Medium General Service		1,105,068,784		1,101,773,289		1,138,004,338	
Large General Service		2,242,058,118		2,270,117,522		2,362,041,764	
Large Power		2,176,209,900		2,270,117,322		2,384,268,159	
Lighting		85,858,464		2,197,145,920 84,123,181		2,384,288,139 87,729,375	
Subtotal		8,587,112,390		8,689,742,795			Final True Up Sales
Less: Lighting		8,587,112,390 (85,858,464)		(84,123,181)		(87,729,375)	•
Total							-
IUlai		8,501,253,926		8,605,619,614		8,876,082,917	-

(1) Case No. ER-2009-0089 was a Global Agreement with no pre-tax rate specified. Used pre-tax rate from Case No. ER-2010-0355.