

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

In the Matter of the Joint Application of)	
Great Plains Energy Incorporated, Kansas City Power)	
& Light Company, and Aquila, Inc. for Approval of)	Case No. EM-2007-0374
the Merger of Aquila, Inc. with a Subsidiary of Great)	
Plains Energy Incorporated and for Other Related)	
Relief)	

**IDENTIFICATION OF EVIDENCE THAT IS
NO LONGER RELEVANT TO THE JOINT APPLICATION**

Pursuant to the April 18, 2008 Order Regarding Identification of Irrelevant Evidence issued by the Missouri Public Service Commission (“Commission”) in the above-captioned proceeding, Great Plains Energy Incorporated (“Great Plains Energy”), Kansas City Power & Light Company (“KCPL”), and Aquila, Inc. (“Aquila”) (collectively “Joint Applicants”) hereby designate the evidence that is no longer relevant to the Joint Applicant’s current request for regulatory treatment in this case. In support hereof, the Joint Applicants offer as follows:

1. On February 25, 2008, the Joint Applicants submitted Additional Supplemental Direct Testimony that withdrew certain of the requests for regulatory treatment that were originally contained in their Joint Application. Specifically, the February 25 testimony narrowed the scope of this proceeding by removing the following issues:

- Aquila Interest Expense: Joint Applicants do not seek to recover in any future general ratemaking proceeding any interest expense in excess of equivalent investment-grade debt that is currently held by Aquila.
- Merger Savings: Joint Applicants do not request a specific merger savings sharing mechanism, but rather will rely upon the traditional regulatory ratemaking process so that any merger savings will be passed through to Aquila and KCPL customers in future rate cases.

- Regulatory Amortizations: Joint Applicants do not request authority in this proceeding for Aquila to use regulatory “Additional Amortizations” to maintain the investment-grade credit rating that Aquila anticipates receiving upon approval of its acquisition by Great Plains Energy.
- Aquila Senior Executive Severance Costs: Joint Applicants will not request recovery in a future rate case of \$16.7 million in severance expense related to departing Aquila senior executives. When combining this adjustment with the re-classification of \$13.6 million in non-executive severance expense as Transition Costs, the total amount of Transaction Costs that Joint Applicants will seek to recover has been reduced from \$95.2 million to \$64.9 million, of which \$47.2 million is Missouri jurisdictional.

2. In its April 18, 2008 Order, the Commission directed the Joint Applicants to “file a document setting out with specificity any portions of the evidence which are irrelevant following the alteration of its merger proposal.” The following list represents the portions of the evidence that are no longer relevant following the Joint Applicants’ withdrawals of the above-described requests:

Terry Bassham – Direct Testimony (Hearing Exhibit No. 1)

- a. Page 2, lines 15-16 (“, including a summary ... of the Merger”);
- b. Page 9, lines 5-7 (“That figure includes ... testimony.”);
- c. Page 10, line 1 – page 11, line 13 (in entirety);
- d. Page 12, line 20 (“, including Great Plains Energy’s refinancing of Aquila debt,”);
- e. Page 13, lines 14-15 (“The rest of ... interest rates.”);
- f. Page 14, line 1 – page 15, line 8 (in entirety);
- g. Page 15, line 22 – page 16, line 6 (in entirety); and

h. Page 16, lines 7-9 (“Finally, the Joint Applicants ... of Robert Zabors.”).

Terry Bassham – Supplemental Direct Testimony (Hearing Exhibit No. 2)

- a. Page 4, lines 2-6 (“This ... in the CEP.”);
- b. Page 4, lines 16-23 (in entirety);
- c. Page 5, lines 6-9 (“We ... and KCPL customers”);
- d. Page 5, line 10 – page 6, line 16 (in entirety);
- e. Page 7, line 18 (“and Synergies”);
- f. Page 7, line 19 – page 8, line 11 (in entirety);
- g. Page 8, lines 15-17 (“Our request ... with synergies.”);
- h. Page 8, lines 22-23 (“We have only ... as achievable.”); and
- i. Page 9, lines 1-11 (“Even after ... investment-grade credit rating.”).

Terry Bassham – Surrebuttal Testimony (Hearing Exhibit No. 3)

- a. Page 5, line 23 – page 6, line 2 (“The Staff, OPC, ... the transaction”); and
- b. Page 8, line 16 – page 10, line 5 (in entirety).

Michael Cline - Direct Testimony (Hearing Exhibit No. 8)

- a. Page 2, lines 13-18 (“The purpose of my ... 2006-0314.”);
- b. Page 2, lines 18-19 (“(1) The significance ... and KCPL; (2)”);
- c. Page 2, line 21 (“(3)”);
- d. Page 3, line 3 – page 5, line 6 (in entirety);
- e. Page 6, lines 9-21 (in entirety);
- f. Page 7, lines 13-23 (in entirety);
- g. Page 8, lines 12-16 (in entirety);
- h. Page 9, lines 4-15 (in entirety);
- i. Page 10, lines 6-8 (“in interest cost ... lower interest costs, and”);

- j. Schedule MWC-1 (in entirety); and
- k. Schedule MWC-2 (in entirety).

Michael Cline – Supplemental Direct Testimony (Hearing Exhibit No. 9)

- a. Page 1, lines 9-11 (“In Section 3, ... the strategy’s success.”);
- b. Page 6, line 4 – page 14, line 15 (in entirety);
- c. Page 14, line 21 – page 15, line 11 (“Great Plains Energy’s ... by the Commission”);
- d. Schedule MWC-1 (in entirety);
- e. Schedule MWC-9 (in entirety); and
- f. Schedule MWC-10 (in entirety).

Michael Cline - Surrebuttal Testimony (Hearing Exhibit No. 10)

- a. Page 1, lines 5-11 (“divided into three ... Section 3 is”);
- b. Page 1, line 11 (“and Additional Amortization-related”)
- c. Page 1, line 13 – page 6, line 6 (in entirety);
- d. Page 10, line 17 – page 11, line 2 (in entirety);
- e. Page 12, line 18 – page 13, line 7 (in entirety);
- f. Page 14, line 2 (“and Additional Amortizations”);
- g. Page 14, line 3 – page 15, line 14 (in entirety);
- h. Page 18, line 6 – page 21, line 25 (in entirety);
- i. Schedule MWC-13 (in entirety).

William Downey – Direct Testimony (Hearing Exhibit No. 13)

- a. Page 6, lines 10-21 (in entirety); and
- b. Page 6, line 23 – page 7, line 3 (“, and to share ... of the Merger.”).

Chris Giles – Surrebuttal Testimony (Hearing Exhibit No. 15)

- a. Page 2, lines 11-15 (“to address ... metrics; and (iv)”); and
- b. Page 8, line 19 – page 13, line 12 (in entirety).

William Kemp – Supplemental Direct Testimony (Hearing Exhibit No. 18)

- a. Page 4, line 22 – page 5, line 1 (“I will not address ... to this transaction.”);
- b. Page 5, lines 9-10 (in entirety);
- c. Page 24, lines 1-18 (in entirety);
- d. Page 26, lines 6-10 (“from KCPL’s proposal ... through to customers.”)
- e. Page 26, line 10-11 (“after 2012”);
- f. Page 26, line 11 (“also”);
- g. Page 27, lines 1-2 (in entirety); and
- h. Page 27, line 18 – page 28, line 2 (in entirety).

William Kemp – Surrebuttal Testimony (Hearing Exhibit No. 19)

- a. Page 2, lines 14-22 (in entirety).

John Marshall – Direct Testimony (Hearing Exhibit No. 20)

- a. Page 3, line 20 – page 4, line 4 (in entirety).

John Marshall – Surrebuttal Testimony (Hearing Exhibit No. 22)

- a. Page 6, lines 16-22 (in entirety); and
- b. Schedule JRM-8, Title (“with customers capturing 80% of the value”). Also, because the Joint Applicants have withdrawn their request for approval of a synergy sharing mechanism, the designation of benefits flowing to “KCPL” and “Customers” in the bar graph and accompanying table in Schedule JRM-8 is no longer relevant. The “Total” figures depicted in the bar graph and chart, on the other hand, continue to be relevant.

Tim Rush – Supplemental Direct Testimony (Hearing Exhibit No. 23)

- a. Page 7, lines 1-7 (in entirety);
- b. Page 8, line 4 – page 9, line 8 (in entirety). The relevant version of that information is provided in the Additional Supplemental Direct Testimony of Chris Giles.
- c. Page 9, line 10 (“As shown on Schedule TMR-3”);
- d. Page 9, lines 10-13 (“from the ... the overall organization.”);
- e. Schedule TMR-1: The lines identified as “Transition cost allocation,” “Net synergy allocation,” and “Transaction cost allocation” are no longer relevant. Schedule CBG-1, which is attached to the Additional Supplemental Direct Testimony of Chris Giles, provides the relevant version of the information.
- f. Schedule TMR-3: The lines identified as “Merger-related transactions (annual effects),” “Synergies realized,” “Adjustments to cost of service-,” “50% of synergies,” “50% of transition costs,” “Transaction costs,” “Net Merger-related effects,” “NFOM after Merger effects,” and “% of combined company” are no longer relevant. Schedule CBG-1, which is attached to the Additional Supplemental Direct Testimony of Chris Giles, provides the relevant version of the information.

Lori Wright – Direct Testimony (Hearing Exhibit No. 29)

- a. Page 5, lines 3-9 (in entirety); and
- b. Page 7, lines 1-4 (in entirety).

Robert Zabors – Direct Testimony (Hearing Exhibit No. 30)

- a. Page 12, lines 6-9 (in entirety);
- b. Page 14, lines 8-10 (in entirety); and

- c. Schedule RTZ-1, the row labeled “Interest.”

Robert Zabors – Supplemental Direct Testimony (Hearing Exhibit No. 31)

- a. Page 8, lines 16-18 (“Of that, net ... \$341 million.”); and
- b. Schedule RTZ-12: Because the Joint Applicants have withdrawn their request for approval of a synergy sharing mechanism, the designation of benefits flowing to “GPE” and “Customers” in the table on Schedule RTZ-12 is no longer relevant. The “Total” figures, on the other hand, continue to be relevant.

3. Except as designated above, the remainder of the evidence offered by the Joint Applicants in the above-captioned proceeding remains relevant and should be considered by the Commission in its determination of this case.

Respectfully submitted,

/s/ Curtis D. Blanc

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CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been hand delivered, emailed or mailed, postage prepaid, this 9th day of May, 2008, to all counsel of record.

/s/ *Curtis D. Blanc*

Curtis D. Blanc