

STATE OF MISSOURI  
MISSOURI PUBLIC SERVICE COMMISSION


In the Matter of the Application of )  
Aquila, Inc. dba KCP&L Greater )  
Missouri Operations Company for ) HR-2009-0092  
Approval to Make Certain Changes in )  
its Charges for Steam Heating Ser- )  
vice. )

AG PROCESSING INC, A COOPERATIVE  
RECONCILIATION

Intervenor Ag Processing Inc, a Cooperative (AGP) has observed that the reconciliation recently submitted herein omits an adjustment to conform the amounts to the total aggregate request for relief that was noticed for hearing. The attached Reconciliation provides this adjustment.

Respectfully submitted,

FINNEGAN, CONRAD & PETERSON, L.C.

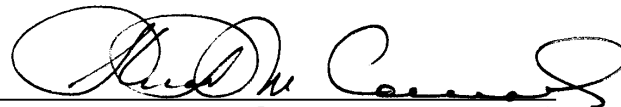


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ATTORNEYS FOR AG PROCESSING INC.

CERTIFICATE OF SERVICE

I certify that I have served a copy of the foregoing pleading by First Class Mail or by electronic means on the persons shown on the service list maintained by the Secretary of the Commission on its EFIS system.



Stuart W. Conrad, an attorney for  
Ag Processing Inc, a Cooperative

Dated: April 24, 2009

<b>KCP&amp;L - Greater Missouri Operations Company - L&amp;P Steam</b>					
HR-2009-0092					
Revenue Requirement Reconciliation - April 24, 2009			9/30 to 9/30	9/30 to 3/31	
			Reconciliation	Reconciliation	
1	<b>KCP&amp;L GMO Revenue Requirement - L&amp;P Steam</b>		<b>1,606,440</b>	<b>1,074,628</b>	
2					
3	<b>Rate of Return and Capital Structure:</b>				
4	Value of Capital Structure Issue - Staff / Company	(98,013)		(65,251)	ISSUE
5	Capital Structure Impact on Interest Deduction	26,120		66,225	ISSUE
6	Return on Equity Issue - GMO-10.75%, Staff 9.75% - Direct	(112,501)			ISSUE
7	Return on Equity Issue - GMO-11.55%, Staff 9.75% - Update			(202,807)	ISSUE
8	<b>Sub-Total Rate of Return and Capital Structure Differences</b>		(184,394)	(201,833)	
9					
10	<b>Rate Base Issues :</b>				
11	Steam Plant	-		(61,059)	TIMING
12	Steam Plant Reserve	-		(85,571)	TIMING
13	Depreciation Reserve Correction - Staff	(21,449)		(21,449)	ISSUE
14	Reserve Deficiency Correction - Staff	(20,042)		(20,042)	ISSUE
15	Cash Working Capital	21,216		10,312	ISSUE/TIMING
16	Fuel Inventory - Oil & Propane	16,723		16,723	ISSUE
17	Fuel Inventory - Coal	19,114		(26,408)	ISSUE
18	Deferred Income Taxes	(36)		15,623	TIMING
19	<b>Sub Total - Rate Base Issues</b>		15,525	(171,872)	
20					
21	<b>Income Statement - Revenue Issues</b>				
22	Annualize Revenue - Company	4,148,634		6,325,535	ISSUE
23	Steam Billing Adjustment 2 - Staff	(110,093)		(110,093)	ISSUE
24	Steam Billing Adjustment 3 - Staff	(224,724)		(224,724)	ISSUE
25	Steam Growth Adjustment - Staff	(169,746)		(169,746)	ISSUE
26	<b>Sub Total - Revenue Adjustments</b>		3,644,071	5,820,972	
27					
28	<b>Income Statement - Expense Issues</b>				
29	Annualize Purchased Power (Energy) and Fuel	(1,224,033)		(2,636,247)	ISSUE
30	Property Taxes	0		6,319	TIMING
31	Annualize Medical, Dental, Vision Benefits	0		27,659	TIMING
32	ERISA Expense Adjustment	0		99	TIMING
33	Annualize 401k	(5,668)		(7,729)	TIMING
34	Benefits - SERP	(20,033)		(20,033)	ISSUE
35	Annualize Insurance Expense	(12,884)		11,869	TIMING
36	Remove Aquila Variable Comp. Program	(71,894)		(38,454)	ISSUE
37	Annualize Rate Case Expense	(7,874)		(7,874)	ISSUE
38	Transition Costs Amortization	(28,718)		(41,158)	ISSUE
39	Synergies	28,089		23,176	ISSUE
40	Common Use Billing	(122,210)		(122,210)	ISSUE
41	Annualize Payroll Taxes	39,359		37,175	TIMING
42	Payroll Annualization	187,495		148,916	TIMING
43	Overtime Calculation	10,996		10,996	ISSUE
44	<b>Sub Total - Expense Adjustments</b>		(1,227,375)	(2,607,496)	
45					
46					
47	<b>Depreciation Issues</b>				
48	Annualize Depreciation Expense	(72,494)		(81,044)	TIMING/ISSUE
49	Revenue Requirement - S/L Tax Methodology	(7,514)		(59,095)	TIMING
50	<b>Sub-Total - Depreciation Issues</b>		(80,008)	(140,139)	
51					
52					
53	<b>Total Value of All Issues</b>		2,167,819	2,699,631	
54					
55	<b>Staff Revenue Requirement at September 30, 2008</b>		<b>\$ 3,774,259</b>	<b>\$ 3,774,259</b>	
56					
57	<b>Office of the Public Counsel</b>				
58	Rev. Req. Value of Capital Structure - OPC / Staff		83,302		
59	Capital Structure Impact on Interest Expense Deduction		(54,118)		
60	Value of Return on Equity Issue - Staff / OPC		60,788		
61	Rate Case Expense		(2,778)		
62	<b>Office of the Public Counsel - Revenue Requirement</b>		<b>\$ 3,861,453</b>		
63					
64	AGP et.al. Adjustment to Reduce to Application/MFR Request Amount		(2,565,584)	(2,478,390)	
65					
66	AGP et.al.: Increase No Greater Than KCPL-GMO Requested Increase		<b>\$ 1,295,869</b>	<b>\$ 1,295,869</b>	
67	(Information filed by KCPL-GMO in accordance with 4 CSR-240-3.030(3)(B) 4&5, Item 4 &5. Proposed Revenue increase including QCA Re-Base.)				