

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

In the Matter of the Application of Kansas City	)	<b><u>Case No. EU-2010-0194</u></b>
Power & Light Company and KCP&L Greater	)	Tariff Nos. JE-2010-0430
Missouri Operations Company for an	)	and JE-2010-0431
Accounting Authority Order	)	

**STAFF RECOMMENDATION TO DENY AN ACCOUNTING AUTHORITY ORDER**

COMES NOW the Staff of the Missouri Public Service Commission (Staff), by and through counsel, and for its *Recommendation to Deny an Accounting Authority Order*, respectfully states the following:

1. On December 29, 2009, Kansas City Power & Light Company (KCPL) and KCP&L Greater Missouri Operations Company (GMO) filed an *Application* with the Missouri Public Service Commission (Commission) seeking an order authorizing certain accounting practices under an Accounting Authority Order (AAO).

2. On January 6, 2010, the Commission issued an *Order Suspending Tariffs and Directing Filings, and Notice of Contested Case*.

3. On January 8, 2010, KCPL and GMO filed their response to the Commission January 6, 2010 *Order* stating they were not seeking expedited treatment in this matter. Staff filed its *Response* recommending that the Commission not establish an expedited procedure in this case. On January 10, 2010, the Missouri Department of Natural Resources' filed an *Application to Intervene*. Intervention was granted on February 3, 2010.

4. On February 3, 2010, the Commission issued an *Order Directing Filings* requesting that Staff file its recommendation as to whether the Commission should approve the Application no later than February 24, 2010.

5. In the attached Memorandum (Appendix A), Staff presents its examination, analysis and recommendation that the Commission issue an *Order* denying KCPL and GMO's *Application* seeking an Accounting Authority Order.

6. In Staff's January 8, 2010, *Response* Staff also pointed out that under the Stipulation and Agreement the Commission approved in Case No. EO-2005-0329 (the "KCPL Regulatory Plan") the Applicant's might not have the ability to obtain an AAO outside a rate case. However, because Applicants have not met the Commission's standard for granting an AAO Staff does not address this issue.

**WHEREFORE**, Staff recommends that the Commission issue an Order denying KCPL and GMO's *Application* for an Accounting Authority Order.

Respectfully submitted,

/s/ Jaime N. Ott\_\_\_\_\_

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### **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 24<sup>th</sup> day of February 2010.

/s/ Jaime N. Ott\_\_\_\_\_