

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

In the Matters of the Application of Kansas)
City Power & Light Company for the) **Case No. EU-2014-0255**
Issuance of an order Authorizing)
Construction Accounting relating to its)
Electrical Operations)

Staff of the Missouri Public Service Commission)
of the State of Missouri, Petitioner, v.) **Case No. EU-2015-0094**
Kansas City Power and Light Company,)
Respondent)

MOTION TO CONSOLIDATE CASES

COMES NOW the Staff of the Missouri Public Service Commission, by and through undersigned counsel, and for its *Motion to Consolidate Cases*, states as follows:

1. On June 12, 2014, Kansas City Power and Light Company (“KCPL”) filed an application for authorization to use construction accounting treatment for certain costs related to its La Cygne environmental project—an accounting authority order (“AAO”). The application requests the continuance of construction accounting for Missouri jurisdictional carrying costs calculated on the La Cygne project as well as monthly depreciation expenses from the plant-in-service date until the rates from KCP&L’s next general rate case takes effect.

2. On October 9, 2014, Staff filed a petition for the Commission to issue an Accounting Order (“AO”) directing KCPL to account for amounts related to fees collected from KCPL’s Missouri retail customers to satisfy a quarterly charge of the United States Department of Energy (DOE) for nuclear fuel storage. DOE ceased collection of the charge May 16, 2014. The petition requests an order requiring KCPL to book to a subaccount the amount of Missouri customers’ collected fees from the date of May 16, 2014, forward, to be treated as a regulatory liability.

3. KCPL's accounting request in Case No. EU-2014-0255, if granted, would permit the company to book certain amounts applied to the construction at La Cygne beyond the plant-in-service date as an asset and in a later rate case ask the Commission to recoup these amounts. KCPL alleges current rates do not reflect the costs of construction and this will create an earnings lag that is detrimental to the company for the period between the La Cygne plant-in-service date and the next rate change.

4. In its rebuttal testimony filed in response to KCPL's accounting request, Staff is raising as an issue that KCPL's current rates do include amounts for the nuclear storage fee referenced above. Those amounts are not presently being spent, and, Staff claims, have an offsetting effect on KCPL's income from the earnings lag that it alleges in its AAO request—one is a detriment to 2015 earnings and one, the DOE fees, has been a benefit to the Company's 2014 earnings and will continue to be beneficial through the change in rates when KCPL's 2015 rate case is completed. Staff's witnesses are the same in Case Nos. EU-2014-0255 and EU-2015-0094, as are the subject issues of their testimony with regard to the issue of DOE nuclear storage fees. Therefore, it would promote administrative efficiency to jointly process the cases and it is practical to hear both accounting requests together in order to allow the Commission to evaluate simultaneously all of these facts that affect current rates and earnings.

5. KCPL in its application and Staff in its petition rely on section 393.140(8), RSMo, which grants the Commission the authority to review a utility's accounting documents and to determine the manner in which debits and credits will be charged or credited.

6. The Commission has authority to consolidate pending actions involving related questions of law or fact pursuant to 4 CSR 240-2.110(3),

When pending actions involve related questions of law or fact, the commission may order a joint hearing of any or all the matters at issue, and may make other orders concerning cases before it to avoid unnecessary costs or delay.

7. Staff has contacted the interested parties in both matters regarding this motion.

Missouri Energy Consumers Group and Missouri Industrial Energy Consumers do not object to consolidation.

WHEREFORE, Staff files this *Motion to Consolidate Cases*, and respectfully requests that it be granted.

Respectfully submitted,

/s/ Whitney Payne

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 17th day of November, 2014, to all counsel of record.

/s/ Whitney Payne_____