

# EXHIBIT

Exhibit No.:  
Issue(s): Aquila Inc. Purchase Transition Costs  
Transmission Expense  
Item 2 O&M Expenses  
Witness: Ted Robertson  
Type of Exhibit: Surrebuttal  
Sponsoring Party: Public Counsel  
Case Number: ER-2010-0356  
Date Testimony Prepared: January 12, 2011

**SURREBUTTAL TESTIMONY**  
**OF**  
**TED ROBERTSON**

Submitted on Behalf of  
the Office of the Public Counsel

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Case No. ER-2010-0356**

January 12, 2011

OPC *[Signature]* B *GMO*  
Exhibit No. ER-2010-02  
Date 2/3/11 Reporter LMB  
File No. ER 2010-0356

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

In the Matter of the Application of KCP&L     )  
Greater Missouri Operations Company for     )  
Approval To Make Certain Changes in its     )  
Charges for Electric Service                 )

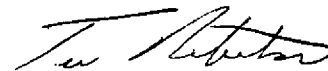
**File No. ER-2010-0356**

**AFFIDAVIT OF TED ROBERTSON**

STATE OF MISSOURI     )  
   )     ss  
COUNTY OF COLE     )

Ted Robertson, of lawful age and being first duly sworn, deposes and states:


1. My name is Ted Robertson. I am a Chief Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my surrebuttal testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

  
\_\_\_\_\_  
Ted Robertson, C.P.A.  
Chief Public Utility Accountant

Subscribed and sworn to me this 12<sup>th</sup> day of January 2011.



JERENE A. BUCKMAN  
My Commission Expires  
August 23, 2013  
Cole County  
Commission #09754037

  
\_\_\_\_\_  
Jerene A. Buckman  
Notary Public

My Commission expires August, 2013.

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**SURREBUTTAL TESTIMONY  
OF  
TED ROBERTSON**

**KANSAS CITY POWER & LIGHT  
GREATER MISSOURI OPERATIONS COMPANY  
CASE NO. ER-2010-0356**

10 **I. INTRODUCTION**

11 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

12 A. Ted Robertson, PO Box 2230, Jefferson City, Missouri 65102-2230.

13  
14 Q. ARE YOU THE SAME TED ROBERTSON THAT HAS PREVIOUSLY FILED  
15 DIRECT TESTIMONY IN THIS CASE?

16 A. Yes.

17  
18 **II. PURPOSE OF TESTIMONY**

19 Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

20 A. I will provide the Public Counsel surrebuttal to the Rebuttal Testimony of Kansas  
21 City Power & Light Company's (KCPL or Company) witnesses, 1) Mr. Darrin R.  
22 Ives - Aquila Inc. Purchase Transition Costs, 2) Mr. Tim M. Rush - Transmission  
23 Expenses, and 3) Mr. John P. Weisensee - Iatan 2 O&M Expenses.

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**III. AQUILA INC. PURCHASE TRANSITION COSTS**

**Q. WHAT IS THE ISSUE?**

**A.** On page 2, lines 4 - 8, of his Rebuttal Testimony, Mr. Darrin R. Ives states that the Public Counsel's position on this issue is consistent with the Company's request in this case; however, his testimony is not completely accurate. Public Counsel's position on this issue, as stated beginning on page 4, line 11, of my Direct Testimony, is:

Pursuant to the Commission's authorization, Company has deferred transition costs for both its MPS and L&P service areas and will amortize those costs over five years beginning with the effective date of the Commission's authorization in the instant case. However, while Public Counsel will not oppose what the Commission authorized for this issue, Public Counsel recommends that any future costs incurred subsequent to the test year and true-up period of the instant case not receive continued deferral authorization or amortization in any future rate cases.

**Q. WHY DOES PUBLIC COUNSEL RECOMMEND THE DISCONTINUANCE OF THE DEFERRAL/AMORTIZATION AUTHORIZATION FOR ALLEGED FUTURE TRANSITION COSTS?**

**A.** Public Counsel's recommendation is primarily based on the fact that sufficient time has already passed to effect the integration of Aquila Inc. into the operations of the current owner. In fact, it has been more than two years since the purchase of Aquila Inc. was authorized in Case No. EM-2007-0374 (the effective date of the Report and Order was July 11, 2008). Furthermore, it is my understanding, any

1 additional transitional costs likely to be incurred may not be  
2 material and, given the dynamics of the Company's ongoing  
3 operations, may be considered costs which have been  
4 incurred due to changes caused by current operations of the  
5 total entity because there is no foolproof manner to  
6 determine whether the costs were incurred because of the  
7 purchase of Aquila Inc. or are simply a normal reaction to the  
8 operation of the utility as it currently exists.  
9

10 (Emphasis added by OPC)  
11  
12

13 Public Counsel's position includes a recommendation that any future costs  
14 incurred subsequent to the test year and true-up period of the instant case  
15 not receive continued deferral authorization or amortization in any future  
16 rate cases. I have not been able to identify in any testimony where  
17 Company states its agreement with this portion of Public Counsel's  
18 recommendation, but if it does, we are in agreement. If Company does  
19 not support this recommendation, we are not consistent with the  
20 Company's position.  
21

22 **IV. TRANSMISSION EXPENSES**

23 **Q. WHAT IS THE ISSUE?**

24 **A.** The issue concerns whether the Commission should authorize a Transmission  
25 Expense tracker requested by the Company as an alternative position if its primary  
26 position to include certain transmission and administrative & general expenses in its

1 proposed Fuel Adjustment Clause (FAC) is not authorized. To support its position,  
2 on page 23, lines 3 - 6, of his Rebuttal Testimony, Mr. Rush states that, "As can be  
3 seen on the attached Schedule TMR2010-5 filed in my Direct Testimony,  
4 transmission costs have increased significantly in recent years. These costs are  
5 expected to grow at an even faster pace in the future in order to address these  
6 regional energy needs." Public Counsel is opposed to the Company's request  
7 because we believe that the historical costs incurred do not justify the need for a  
8 tracker mechanism and the projected costs, as alleged by the Company, have not  
9 been incurred and are not yet known and measureable.  
10

11 Q. IS THERE AN ERROR CONTAINED MR. RUSH'S REBUTTAL TESTIMONY?

12 A. Yes. On page 16, lines 18 - 20, of his Rebuttal Testimony, Mr. Rush discusses that  
13 certain amounts in his Direct Testimony Schedule TMR2010-4 were incorrect and  
14 that the Schedule TMR2010-6, attached to his Rebuttal Testimony is a corrected  
15 schedule. However, in his Rebuttal Testimony, page 23, line 3, he references his  
16 Direct Testimony Schedule TMR2-010-5 as support for his position. Mr. Rush's  
17 Schedule TMR2-010-5 is a listing of 2010-14 GMO Energy Resources and not  
18 transmission expenses. His Direct Testimony Schedule TMR2010-4 is his  
19 transmission expense schedule.  
20

1 Q. DOES MR. RUSH'S CORRECTED SCHEDULE TMR2010-6 PROVIDE ANY  
2 INFORMATION THAT WOULD LEAD PUBLIC COUNSEL TO CHANGE ITS  
3 POSITION?

4 A. No. The corrections Mr. Rush made to his Direct Testimony Schedule TMR2010-4  
5 merely involved the moving of costs shown as booked in one account to a different  
6 account. The total annual costs for each of the years shown did not change;  
7 however, the year over year percentage changes I presented in my Direct  
8 Testimony Schedules TJR-2.1 and TJR-2.2 do require re-computation. Attached as  
9 Schedules TJR-1.1 and TJR-1.2 to this testimony are my updated Direct Testimony  
10 Schedules TJR-2.1 and TJR-2.2.

11  
12 Q. DOES PUBLIC COUNSEL ALSO OPPOSE COMPANY'S PRIMARY PROPOSAL  
13 TO RECOVER THE TRANSMISSION EXPENSES THROUGH ITS CURRENT  
14 FAC MECHANISM?

15 A. Yes. Public Counsel believes that the transmission expenses Company proposes  
16 to include in its FAC are not consistent with the costs allowed in Commission Rule 4  
17 CSR 240-20.090(1)(B). That is, the rule allows only fuel and purchased power  
18 costs (and depending on the circumstances off-system sales revenues). The costs  
19 that the Company proposes to include are expenses that are booked in  
20 transmission expenses operation and maintenance accounts and an administrative



1 and general expenses operations account. They are not fuel and purchased power  
2 costs.

3

4 Q. IN WHAT ACCOUNTS ARE FUEL COSTS BOOKED?

5 A. Federal Energy Regulatory Commission (FERC) provisions published at 18 CFR  
6 Part 101 identify the power production fuel accounts as, 1) Account 501 - Steam  
7 Power Generation Fuel, 2) Account 518 - Nuclear Power Production Nuclear Fuel  
8 Expense (Major Only), 3) Account 536 - Hydraulic Power Generation Water For  
9 Power, and 4) Account 547 - Other Power Production Fuel.

10

11 Q. IN WHAT ACCOUNT ARE PURCHASED POWER COSTS BOOKED?

12 A. FERC 18 CFR Part 101 identifies Account 555 - Other Power Supply Expenses  
13 Purchased Power as where purchased power costs are booked.

14

15 **V. IATAN 2 O&M EXPENSES**

16 Q. WHAT IS THE ISSUE?

17 A. Beginning on page 9, line 20, of his Rebuttal Testimony, Mr. Weisensee discusses  
18 that the Company is agreeable to the MPSC Staff's proposal to use estimated Iatan  
19 2 O&M expense and a tracker to afford the utility recovery of the costs. He adds  
20 that not only should a tracker be established for Iatan 2, but one should be utilized  
21 to account for and track the estimated costs of the Iatan Common assets. Public

1 Counsel opposes both the MPSC Staff's proposal and the Company proposed  
2 additional tracker.

3

4 Q. WHY DOES PUBLIC COUNSEL RECOMMEND THAT THE COMMISSION NOT  
5 AUTHORIZE THE O&M EXPENSES TRACKERS REQUESTED BY THE MPSC  
6 STAFF AND COMPANY?

7 A. As I stated in my Direct Testimony on the issue of a Transmission Expense tracker,  
8 beginning on page 7, line 1, trackers are normally utilized for material costs that  
9 significantly fluctuate that are associated with events that are outside the control of a  
10 utility's management, e.g., acts of God, government actions, etc.

11

12 In this instance, just like the proposed Transmission Expense tracker, which Public  
13 Counsel also opposes, the respective costs may be subject to increases due to  
14 Company's future operations; however, latan 2 met its in-service criteria on August  
15 26, 2010. Company, and the other parties to the case, will have had approximately  
16 four months of cost information up and through the true-up period of the instant  
17 case with which to develop an annualized level of expense for inclusion in the cost  
18 of service. The annualization amount, and its support, can be audited and  
19 scrutinized for prudence and reasonableness just like any other expense for which a  
20 full year's worth of data is not available. That is the normal way for accounting for  
21 such costs in the regulatory ratemaking process. Once subjected to such scrutiny,

1 the parties can present their positions to the Commission for a decision if an  
2 agreement between the parties cannot be reached on an appropriate amount.  
3 Therefore, there is no need for the trackers proposed.  
4

5 Q. WITHOUT TRACKERS ISN'T IT POSSIBLE THAT THE COMPANY COULD  
6 OVER-RECOVER OR UNDER-RECOVER ON THE ANNUALIZED AMOUNT  
7 ACTUALLY INCLUDED IN THE DEVELOPMENT OF RATES?

8 A. The answer is yes, but that is the nature of public utility regulation. As regulators,  
9 the Commission does not guarantee a utility that it will recover its authorized rate of  
10 return. The regulatory compact is that the utility is provided the "opportunity" to  
11 recover the authorized return. It is up to the utility's management to operate the  
12 company so as to achieve that goal.  
13

14 The Commission's job is not to micro-management the utility and neither is it to  
15 absolve the company's management of its duties and responsibilities, and  
16 consequences of actions they make take. However, that is exactly what the  
17 proposed trackers would do. The trackers, both the O&M and the Transmission,  
18 would account for the dollars expended and provide for recovery on a one to one  
19 basis thus eliminating the incentive for management to control the costs and  
20 absolving them of any missteps they might have possibly taken.  
21

1 Q. IS IT NOT ALSO POSSIBLE THAT WITHOUT A TRACKER RATEPAYERS  
2 COULD BE NEGATIVELY AFFECTED?

3 A. Yes. If the level of annualized costs included in the development of rates turn out to  
4 be higher than the actual level of costs incurred by the utility, ratepayers would end  
5 up paying higher rates than necessary to support the Company's revenue  
6 requirement (assuming all other costs held equal). That is the reality of regulatory  
7 ratemaking. It is not an exact science.

8  
9 Q. WHAT DO YOU MEAN WHEN YOU STATE THAT REGULATORY RATEMAKING  
10 IS NOT AN EXACT SCIENCE?

11 A. Simply put, regulatory ratemaking, at its core, is the process of acting as a surrogate  
12 for competition as applied to monopoly enterprises. It is the attempt to avoid, or at  
13 least mitigate, the excesses of pricing and costs associated with monopolies.  
14 Regulators take the most recent historical financial and operational information  
15 available to develop rates which the utility's management then takes and attempts  
16 to achieve or exceed for the benefit of shareholders. The implementation of  
17 trackers, as proposed by the MPSC Staff and Company, essentially eliminates the  
18 necessity of the utility's management to compete. Why should they if the recovery  
19 of the expenditures are guaranteed?

20

21

Surrebuttal Testimony of Ted Robertson  
Case No. ER-2010-0356

1 Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

2 A. Yes, it does.

3

Robertson Direct Transmission Expense TJR-1.xls

KCP&L G&O Case No. ER 2010-0356  
O&G Transmission WP - MPS

Prepared By

T. Robertson

Sources

MPSC DR 13

Co. 063010 Cutoff.xls

Tim Rusch Rebuttal Schedule TMR2010-6 (Corrected Direct Schedule TMR2010-4)

MPS:	Account	2005		2006		2007*		2008*		2009		12 Mth End		2009 To	
			% Change		% Change		% Change		% Change		% Change	Jun-10	% Change	Jun-10	% Change
	561400 - Trans Op-Schd Contr & Dis Serv	0		1,605,898		2,159,156	18.952%	3,210,350	48.655%	537,310	-85.723%	1,035,971	654.478%	688,061	
	561800 - Trans Op-Rel Plan&Std Dv-RTO	0		8,568		14,030	110.408%	23,475	67.320%	127,836	443.710%	163,135	27.813%	35,499	
	565203 - Transm Oper-Elec Tr-By Others	12,117,025		20,861,820	72.170%	14,615,281	-29.943%	4,413,823	-69.800%	3,445,095	-21.946%	(118,612)	-105.443%	(5,583,713)	
	565020 - Trans of Electricity by Others	0		0		0		0		0		0	0		
	565021 - Transm Oper-Elec Tr-Interunit	0		0		1,515,600		1,515,600	0.000%	442,050	-70.833%	442,050	0.000%	0	
	565027 - Trans Oper-Elec Tr-Demand	0		0		0		12,697,585		8,785,512	-30.755%	9,347,992	6.402%	562,490	
	565030 - Transm Oper-Elec Tr-OffSys	0		0		1,005,583		149,484	-90.690%	5,282	-99.460%	1,465,724	27588.877%	1,469,432	
	575700 - Trans Op-Mkt Mon&Comp Ser-RTO	0		0		0		104,444		931,967	782.303%	880,454	-5.526%	(31,503)	
	<b>Total</b>	<b>12,117,025</b>		<b>22,674,473</b>		<b>19,809,632</b>		<b>22,104,761</b>		<b>13,874,852</b>		<b>13,216,708</b>		<b>(658,144)</b>	

\*Note: Bolded #s are Rush Corrections.

Account	Resource Category	Y2009												12 Months Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd Contr & Dis Serv	Acctg-Other - 840	39,252	21,875	19,100	4,440	5,736	92,280	58,111	58,351	59,749	117,067	57,580	87,365	565,678
561400 - Trans Op-Schd Contr & Dis Serv	AP Other-Not In Othr SDC - 840	118,405	738,824	128,703	127,278	128,149	(322,913)	(1,023)	0	97,911	(1,132)	(787)	68,884	(428,382)
<b>Total</b>		<b>157,657</b>	<b>760,699</b>	<b>127,803</b>	<b>131,718</b>	<b>131,885</b>	<b>(230,633)</b>	<b>57,088</b>	<b>58,351</b>	<b>127,660</b>	<b>115,935</b>	<b>56,793</b>	<b>124,229</b>	<b>137,307</b>
561500 - Trans Op-Rel Plan&Std Dv-RTO	Acctg-Other - 840	2,848	1,791	799	740	956	53,163	9,885	9,725	9,959	19,510	9,593	9,561	126,329
561500 - Trans Op-Rel Plan&Std Dv-RTO	AP Other-Not In Othr SDC - 840	0	0	0	0	0	(170)	(203)	0	(188)	(132)	0	0	(894)
<b>Total</b>		<b>2,848</b>	<b>1,791</b>	<b>799</b>	<b>740</b>	<b>956</b>	<b>83,163</b>	<b>9,515</b>	<b>9,725</b>	<b>9,765</b>	<b>19,321</b>	<b>9,461</b>	<b>9,561</b>	<b>125,435</b>
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 840	544,955	252,922	325,574	104,469	892,848	885,201	173,469	368,728	211,864	(859,141)	226,862	135,543	3,445,095
<b>Total</b>		<b>544,955</b>	<b>252,922</b>	<b>325,574</b>	<b>104,469</b>	<b>892,848</b>	<b>885,201</b>	<b>173,469</b>	<b>368,728</b>	<b>211,864</b>	<b>(859,141)</b>	<b>226,862</b>	<b>135,543</b>	<b>3,445,095</b>
565020 - Trans of Electricity by Others	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 840	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
<b>Total</b>		<b>126,300</b>	<b>126,300</b>	<b>126,300</b>	<b>63,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>442,050</b>
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 840	427,185	432,581	379,892	721,543	658,347	510,309	1,157,288	1,145,201	1,145,201	1,146,201	465,598	597,167	8,785,513
<b>Total</b>		<b>427,185</b>	<b>432,581</b>	<b>379,892</b>	<b>721,543</b>	<b>658,347</b>	<b>510,309</b>	<b>1,157,288</b>	<b>1,145,201</b>	<b>1,145,201</b>	<b>1,145,201</b>	<b>465,598</b>	<b>597,167</b>	<b>8,785,513</b>
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 840	472	1,409	848	38	0	41	2,230	95	157	0	0	0	5,290
<b>Total</b>		<b>472</b>	<b>1,409</b>	<b>848</b>	<b>38</b>	<b>0</b>	<b>41</b>	<b>2,230</b>	<b>95</b>	<b>157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,290</b>
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 840	22,781	13,051	5,825	5,391	6,905	387,327	70,584	70,855	72,552	142,141	69,894	69,657	937,003
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not In Othr SDC - 840	0	0	0	0	0	0	(1,242)	0	(1,477)	(1,375)	(655)	0	(5,049)
<b>Total</b>		<b>22,781</b>	<b>13,051</b>	<b>5,825</b>	<b>5,391</b>	<b>6,905</b>	<b>387,327</b>	<b>69,322</b>	<b>70,855</b>	<b>71,075</b>	<b>140,766</b>	<b>69,239</b>	<b>69,657</b>	<b>931,954</b>

Account	Resource Category	Y2009						Y2010						12 Mth End
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
561400 - Trans Op-Schd Contr & Dis Serv	Acctg-Other - 840	59,111	58,351	59,749	117,057	57,580	87,365	64,740	68,818	75,697	73,461	67,621	78,944	837,374
561400 - Trans Op-Schd Contr & Dis Serv	AP Other-Not In Othr SDC - 840	(1,023)	0	67,911	(1,132)	(787)	68,884	0	0	0	0	0	68,884	(198,897)
561400 - Trans Op-Schd Contr & Dis Serv	Other Outside Services - 895	0	0	0	0	0	0	0	0	68,864	0	0	0	68,864
<b>Total</b>		<b>57,088</b>	<b>58,351</b>	<b>127,660</b>	<b>115,925</b>	<b>56,793</b>	<b>124,229</b>	<b>64,740</b>	<b>68,818</b>	<b>75,697</b>	<b>73,461</b>	<b>67,621</b>	<b>145,808</b>	<b>1,035,971</b>
561500 - Trans Op-Rel Plan&Std Dv-RTO	Acctg-Other - 840	9,885	9,725	9,959	19,510	9,593	9,561	10,790	12,603	13,003	13,493	30,535	14,473	163,820
561500 - Trans Op-Rel Plan&Std Dv-RTO	AP Other-Not In Othr SDC - 840	(170)	0	(203)	(188)	(132)	0	0	0	0	0	0	0	(894)
<b>Total</b>		<b>9,515</b>	<b>9,725</b>	<b>9,755</b>	<b>19,321</b>	<b>9,461</b>	<b>9,561</b>	<b>10,790</b>	<b>12,603</b>	<b>13,003</b>	<b>13,493</b>	<b>30,535</b>	<b>14,473</b>	<b>162,926</b>
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 840	173,469	368,728	211,864	(859,141)	226,862	135,543	44,877	98,707	(627,310)	3,025	310,284	(144,267)	(1,118,615)
<b>Total</b>		<b>173,469</b>	<b>368,728</b>	<b>211,864</b>	<b>(859,141)</b>	<b>226,862</b>	<b>135,543</b>	<b>44,877</b>	<b>98,707</b>	<b>(587,310)</b>	<b>3,025</b>	<b>310,284</b>	<b>(144,267)</b>	<b>(1,118,615)</b>
565020 - Trans of Electricity by Others	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 840	0	0	0	0	0	0	442,050	0	0	0	0	0	442,050
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>442,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>442,050</b>
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 840	1,157,288	1,145,201	1,145,201	1,145,201	465,598	597,167	596,937	596,966	833,716	833,783	815,544	615,410	9,347,992
<b>Total</b>		<b>1,157,288</b>	<b>1,145,201</b>	<b>1,145,201</b>	<b>1,145,201</b>	<b>465,598</b>	<b>597,167</b>	<b>596,937</b>	<b>596,966</b>	<b>833,716</b>	<b>833,783</b>	<b>815,544</b>	<b>615,410</b>	<b>9,347,992</b>
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 840	2,230	95	157	0	0	0	0	0	885,338	181,098	(127,830)	424,640	1,465,724
<b>Total</b>		<b>2,230</b>	<b>95</b>	<b>157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>885,338</b>	<b>181,098</b>	<b>(127,830)</b>	<b>424,640</b>	<b>1,465,724</b>
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 840	70,584	70,855	72,552	142,141	69,894	69,657	78,613	59,818	64,883	82,908	56,918	67,644	888,503
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not In Othr SDC - 840	(1,242)	0	(1,477)	(1,375)	(655)	0	0	0	0	0	0	0	(5,049)
<b>Total</b>		<b>69,322</b>	<b>70,855</b>	<b>71,075</b>	<b>140,766</b>	<b>69,239</b>	<b>69,657</b>	<b>78,613</b>	<b>59,818</b>	<b>64,883</b>	<b>82,908</b>	<b>56,918</b>	<b>67,644</b>	<b>883,454</b>

Robertson Direct Transmission Expense TJR-1.xlsx

KCFL GMD Case No. ER-2010-0356  
 OPG Transmission W17 - L&P

Prepared By:

T. Robertson

Source:

MPSC DR 13  
 Co. 063010 Cutoff.xls

Ten Rush Rebuttal Schedule's TMR2010-6 (Corrected Direct Schedule TMR2010-4)

L&P:	Account	2005	% Change	2006	% Change	2007	% Change	2008	% Change	2009	% Change	12 Mth End Jun-10	% Change	2009 To 12 Mth End Jun-10
	561400 - Trans Op-Schd,Cont'r & Dis Serv	0		869,227		743,117	-11.04%	785,029	5.640%	299,720	-22.330%	367,484	24.268%	71,764
	561800 - Trans Op-Rel Plan&Std Dv-RTO	0		1,577		2,940	150.412%	3,061	22.487%	39,351	1185.560%	47,489	20.831%	8,138
	565000 - Transm Oper-Elec Tr-By Others	4,174,803		4,231,449	1.357%	2,848,481	-37.457%	81,198	-96.933%	(35,445)	-143.875%	1,629	-104.998%	37,075
	565020 - Trans of Electricity by Others	0		0		0		0		0		0	0	0
	565021 - Transm Oper-Elec Tr-Interunit	0		0		1,515,500		1,315,500	0.000%	442,050	-70.833%	0	-100.000%	(442,050)
	565027 - Trans Oper-Elec Tr-Demand	0		0		0		2,941,279		2,313,040	-21.369%	2,273,000	-1.731%	(40,040)
	565030 - Transm Oper-Elec Tr-OflSys	0		0		28,970		7,135	-73.545%	0	-100.000%	3,047	NDIV/01	3,047
	575700 - Trans Op-Mkt Mon&Comp Ser-RTO	0		0		0		0		285,899		289,318	0.865%	1,819
	Total	4,174,803		4,602,253		4,926,097		6,333,262		4,341,414		2,980,967		(360,447)

\*Note: Bolded #s are Rush Corrections.

Account	Resource Category	Y2009												12 Months Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd,Cont'r & Dis Serv	Acctg-Other - 840	6,775	4,327	(1,228)	0	0	29,251	18,739	18,675	19,077	38,089	19,077	19,022	169,791
561400 - Trans Op-Schd,Cont'r & Dis Serv	AP Other-Not in Othr SDC - 840	39,466	19,875	42,799	42,875	42,244	(126,726)	(341)	0	23,863	(377)	(262)	23,493	126,931
Total		46,241	24,202	41,569	42,875	42,244	(77,475)	18,398	18,675	42,960	37,712	18,815	42,515	296,722
561800 - Trans Op-Rel Plan&Std Dv-RTO	Acctg-Other - 840	0	0	0	0	0	17,469	3,123	3,112	3,179	6,348	3,179	3,170	39,580
561800 - Trans Op-Rel Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(57)	0	(73)	(53)	0	0	(23)
Total		0	0	0	0	0	17,469	3,066	3,112	3,111	6,295	3,138	3,170	39,348
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 840	1,985	5,109	(185)	(370)	(328)	(39,833)	2,410	1,842	610	(9,282)	742	852	(35,445)
Total		1,985	5,109	(185)	(370)	(328)	(39,833)	2,410	1,842	610	(9,282)	742	852	(35,445)
565020 - Trans of Electricity by Others	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 840	126,300	126,300	126,300	83,150	0	0	0	0	0	0	0	0	442,050
Total		126,300	126,300	126,300	83,150	0	0	0	0	0	0	0	0	442,050
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 840	245,097	245,097	245,097	225,749	206,400	131,600	169,000	169,000	169,000	169,000	169,000	169,000	2,313,040
Total		245,097	245,097	245,097	225,749	206,400	131,600	169,000	169,000	169,000	169,000	169,000	169,000	2,313,040
565030 - Transm Oper-Elec Tr-OflSys	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 840	0	0	0	0	0	127,278	22,751	22,676	23,165	46,251	23,165	23,098	288,382
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(414)	0	(492)	(488)	(318)	0	(1,882)
Total		0	0	0	0	0	127,278	22,337	22,676	22,673	45,763	22,847	23,098	286,700

Account	Resource Category	Y2009						Y2010						12 Mth End Jun-10
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
561400 - Trans Op-Schd,Cont'r & Dis Serv	Acctg-Other - 840	18,736	18,675	19,077	38,089	19,077	19,022	21,485	22,648	25,013	24,254	22,015	28,013	274,102
561400 - Trans Op-Schd,Cont'r & Dis Serv	AP Other-Not in Othr SDC - 840	(341)	0	23,863	(377)	(252)	23,493	0	0	0	0	0	23,493	69,899
561400 - Trans Op-Schd,Cont'r & Dis Serv	Other Outside Service - 895	0	0	0	0	0	0	0	0	23,493	0	0	0	23,493
Total		18,395	18,675	42,960	37,712	18,815	42,515	21,485	22,648	25,013	24,254	22,015	49,506	367,484
561800 - Trans Op-Rel Plan&Std Dv-RTO	Acctg-Other - 840	3,123	3,112	3,179	6,348	3,179	3,170	3,581	4,159	4,594	4,455	4,043	4,778	47,721
561800 - Trans Op-Rel Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	(57)	0	(23)	(73)	(44)	0	0	0	0	0	0	0	(23)
Total		3,066	3,112	3,111	6,285	3,135	3,170	3,581	4,159	4,594	4,455	4,043	4,778	47,489
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 840	2,410	1,842	610	(9,282)	742	852	999	1,878	(650)	742	742	742	1,829
Total		2,410	1,842	610	(9,282)	742	852	999	1,878	(650)	742	742	742	1,829
565020 - Trans of Electricity by Others	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 840	169,000	169,000	169,000	169,000	169,000	169,000	169,000	218,000	218,000	218,000	218,000	218,000	2,273,000
Total		169,000	169,000	169,000	169,000	169,000	169,000	169,000	199,000	218,000	218,000	218,000	218,000	2,273,000
565030 - Transm Oper-Elec Tr-OflSys	Acctg-Other - 840	0	0	0	0	0	0	0	0	3,047	774	(774)	0	3,047
Total		0	0	0	0	0	0	0	0	3,047	774	(774)	0	3,047
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 840	22,751	22,676	23,165	46,251	23,165	23,098	26,088	19,410	21,440	20,789	18,870	22,297	290,000
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(414)	0	(492)	(488)	(318)	0	0	0	0	0	0	0	(1,882)
Total		22,337	22,676	22,673	45,763	22,847	23,069	26,088	19,410	21,440	20,789	18,870	22,297	288,318