

Exhibit No.:
Issues: FAC
Witness: David C. Roos
Sponsoring Party: MO PSC Staff
Type of Exhibit: Rebuttal Testimony
File No.: EO-2008-0216
Date Testimony Prepared: April 22, 2011

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

REBUTTAL TESTIMONY

OF

DAVID C. ROOS

KCP&L GREATER MISSOURI OPERATIONS COMPANY

FILE NO. EO-2008-0216

*Jefferson City, Missouri
April 2011*

Staff Exhibit No. 6
Date 5/17/11 Reporter SM
File No. EO-2008-0216

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

In the Matter of KCP&L Greater Missouri)
Operations Company (f/k/a Aquila, Inc.))
for Authority to Implement Rate)
Adjustments Required by 4 CSR 240-)
20.090(4) and the Company's Approved)
Fuel and Purchased Power Cost Recovery)
Mechanism)

File No. EO-2008-0216

AFFIDAVIT OF DAVID C. ROOS

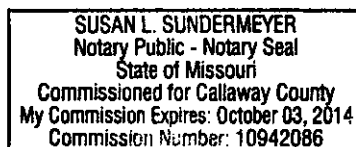
STATE OF MISSOURI)
) ss
COUNTY OF COLE)

David C. Roos, of lawful age, on his oath states: that he has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 3 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.



David C. Roos

Subscribed and sworn to before me this 22nd day of April, 2011.





Notary Public

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REBUTTAL TESTIMONY

OF

DAVID C. ROOS

KCP&L GREATER MISSOURI OPERATIONS COMPANY

FILE NO. EO-2008-0216

11 Q. Please state your name and business address.

12 A. My name is David C. Roos and my business address is Missouri Public Service
13 Commission, P. O. Box 360, Jefferson City, Missouri 65102.

14 Q. Are you the same David C. Roos that provided direct testimony on April 1,
15 2011?

16 A. Yes.

17 Q. What is the purpose of your testimony?

18 A. The purpose of my testimony is to provide Staff's response to the direct
19 testimony of KCP&L Greater Missouri Operations Company witness Tim M. Rush regarding
20 what amount should be credited to the customers of KCP&L Greater Missouri Operations
21 Company ("GMO") in the aggregate using a start date for net fuel cost accrual of July 5, 2007
22 for Accumulation Period 1 of GMO's Fuel Adjustment Clause. I also provide Staff's revised
23 aggregate customer bill credit amounts for Accumulation Period 1, including interest through
24 December 31, 2010, based on start dates for net fuel cost accrual of July 5, 2007 and of
25 August 1, 2007, respectively.

26 Q. Does Staff agree with KCP&L Greater Missouri Operations Company's stated
27 aggregate credit amounts of "\$2,060,617 for MPS and \$502,935 for L&P," including interest

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1 through December 31, 2010, which are based on a start date for fuel cost accrual of July 5,
2 2007 for Accumulation Period 1?

3 A. No, but, through working with GMO personnel, Staff has found errors and
4 changed its methodology for calculating the amount. GMO and Staff have agreed to those
5 changes and the amount using a July 5, 2007 start date. Based on the changes for that start
6 date, Staff has also revised its amount using a start date of August 1, 2007. Staff's revised
7 aggregate credit amounts, including interest through December 31, 2010, are the following:

GMO Rate District	Accumulation Period 1 Net Fuel Cost Accrual Start Date	
	5-Jul-07	1-Aug-07
MPS	\$ 1,975,363	\$ 484,626
L&P	\$ 7,084,354	\$1,710,484

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9 Q. Why did Staff change its methodology for calculating the amounts of the
10 credits?

11 A. Staff reviewed the company's work papers in this case and had several
12 conversations with employees of GMO. The difference between the credit amounts filed by
13 Staff and the Company in direct testimony of this case are caused by different treatment of
14 fuel costs for wholesale customers, interest payments, and the allocation of costs for the first
15 four days in July. Staff's revised its credit amounts by excluding wholesale costs from the
16 calculation and applying interest payments to the credit from March 1, 2009 through
17 December 31, 2010. The Company revised its credit amounts by removing the fuel costs for
18 the first four days of July 2007 by weighting the monthly July fuel costs by daily energy
19 usage for July.

20 Q. Then do Staff and KCP&L Greater Missouri Operations Company agree to the
21 amount of the aggregate credit to customers' bills?

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1 A. Staff and the Company agree on the methodology for calculating the credit
2 amounts with interest through December 31, 2010, and for the credit amounts for
3 Accumulation Period 1 using a start date of July 5, 2007 for net fuel costs. The Company did
4 not calculate credit amounts when a start date of August 1, 2007 is used for net fuel costs.
5 Interest should continue to accrue on the credit amounts until GMO's customers receive the
6 credits. If the Commission orders the credits be made in this case, then the credit amounts
7 with interest will be included in the calculation of a current FPA_C rates as the R value for
8 calculation of the amount on line 6 of the Company's FAC tariff Sheet No. 98.14 for a future
9 recovery period. The R value in the FAC is for the "[u]nder/over recovery (if any) from
10 currently active and prior Recovery Periods as determined for the FAC true-up adjustments,
11 and modifications due to adjustments ordered by the Commission as a result of required
12 prudence reviews or other disallowances and reconciliations, with interest as defined in item
13 I."

14 Q. If the Commission orders the credits be made, when would they be applied to
15 the bills of GMO's customers?

16 A. If the Commission orders credits be made to customers' bills, the date and
17 method to apply such credits should be included in the Commission's order in this case. If the
18 Commission issues such an order in this case prior to mid-August 2011, the credit amounts
19 should be applied to the customer's bill during Recovery Period 9 (March 1, 2012 through
20 February 28, 2013) through the process described in my previous answer.

21 Q. Does this conclude your testimony?

22 A. Yes.