

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

In the Matter of the Application of)
Kansas City Power & Light Company)
For the Issuance of an Order Authorizing) **File No. EU-2014-0255**
Construction Accounting Relating to its)
Electrical Operations)

OFFICE OF THE PUBLIC COUNSEL'S POSITION STATEMENT

COMES NOW the Office of the Public Counsel (“OPC” or “Public Counsel”) and pursuant to the *Order Setting Procedural Schedule and Discovery telephone Conference* issued on September 30, 2014, hereby respectfully submits its *Position Statement* in the Missouri Public Service Commission (“Commission”).

Issue 1: Should the Commission grant KCP&L’s Application for an order allowing it to continue construction accounting – deferral of KCP&L’s Missouri jurisdictional carrying costs and monthly depreciation expense calculated on the La Cygne plant additions from the time the La Cygne plant additions are placed in service until the dates rates become effective in KCP&L’s pending general rate case, ER-2014-0370 – filed on June 12, 2014?

OPC Position: No, as articulated by Staff’s witnesses and OPC witness Ted Robertson, the request for construction accounting does not comport with existing accounting standards for AAO treatment and is not consistent with past Commission practice.

Issue 2: If so, what conditions, changes in the calculation of construction accounting, or offsets to the amount deferred, if any, should be included in the order granting KCP&L’s Application?

OPC takes no position at this time, but reserves the right to take a position upon the close of

evidence in its post-hearing brief.

WHEREFORE, Public Counsel submits the forgoing Position Statement

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to all counsel of record this 12th day of December 2014:

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