

Exhibit No.: _____
Issue(s): Aquila Inc. Purchase Transition Costs
Transmission Expense
Iatan 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

**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)

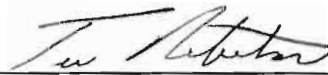
File No. ER-2010-0356

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 12th 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

1 | Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

2 | A. Yes, it does.

3 |

Prepared By: T. Robertson

KCP&LW Case No. ER-2010-0356
 OPC Transmission WP - MPS

Sources:

MPS DR 13
 Co. 063010 Cutoff as
 Tim Rush Rebuttal Schedule TMR2010-6 (Corrected Direct Schedule TMR2010-4)

Account	2005		2006		2007*		2008*		2009		12 Mth End		2009 To	
	2005	% Change	2006	% Change	2007*	% Change	2008*	% Change	2009	% Change	Jun-10	% Change	Jun-10	% Change
561400 - Trans Op-Schd Contr & Dis Serv	0		1,805,985	2,159,158	19,562%	3,210,350	48,685%	137,310	-95,723%	1,035,971	1,035,971	554,476%	896,661	554,476%
561800 - Trans Op-Rel Plan&Std Dv-RTO	0		6,668	14,030	110,408%	23,475	67,320%	127,636	443,710%	163,135	163,135	27,813%	36,499	36,499
565000 - Trans Oper-Elec Tr-By Others	12,117,025		20,861,920	72,170%	14,615,281	-29,943%	4,413,823	-69,600%	3,445,095	-21,948%	0	-103,443%	0	-103,443%
565020 - Trans of Electricity by Others	0		0	0	0	0	0	0	0	0	0	0	0	0
565021 - Trans Oper-Elec Tr-Intenit	0		1,515,600	0.000%	0	0.000%	0	0.000%	442,050	-70,833%	442,050	0.000%	0	0.000%
565027 - Trans Oper-Elec Tr-Demand	0		0	0	0	0	0	0	8,785,512	30,755%	9,347,982	6,402%	562,480	562,480
565030 - Trans Oper-Elec Tr-OffSys	0		1,695,563	0	0	0	0	0	5,292	-96,460%	1,465,724	27,696,977%	1,460,432	1,460,432
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	0		0	0	0	0	0	0	931,957	792,303%	880,454	-5,526%	851,503	851,503
Total	12,117,025		22,874,473	19,959,532	22,104,761	13,874,852	13,216,708	13,216,708	13,216,708	13,216,708	13,216,708	658,144	658,144	

*Note: Bolded #s are Rush Corrections.

Account	Y2009												12 Months Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd Contr & Dis Serv	38,252	21,875	18,100	4,440	5,736	92,280	58,111	95,749	117,057	57,560	57,560	57,365	565,676
561800 - Trans Op-Rel Plan&Std Dv-RTO	118,405	736,824	128,703	127,278	126,149	123,913	1,023	1,132	1,132	1,132	1,132	1,132	68,864
Total	157,657	758,699	127,603	131,718	131,885	216,193	59,134	96,888	118,189	58,692	58,692	58,497	134,540
561800 - Trans Op-Rel Plan&Std Dv-RTO	2,848	1,791	789	740	956	53,163	9,685	9,725	19,510	9,583	9,583	9,561	128,329
561800 - Trans Op-Rel Plan&Std Dv-RTO	0	0	0	0	0	0	0	0	0	0	0	0	684
Total	2,848	1,791	789	740	956	53,163	9,685	9,725	19,510	9,583	9,583	9,561	128,329
565000 - Trans Oper-Elec Tr-By Others	544,955	252,922	325,574	104,469	892,848	888,201	173,469	368,728	211,864	859,141	225,662	135,543	3,445,095
565000 - Trans Oper-Elec Tr-By Others	544,955	252,922	325,574	104,469	892,848	888,201	173,469	368,728	211,864	859,141	225,662	135,543	3,445,095
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
565020 - Trans of Electricity by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
565020 - Trans of Electricity by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Trans Oper-Elec Tr-Intenit	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
565021 - Trans Oper-Elec Tr-Intenit	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
Total	427,185	432,581	379,892	221,543	658,347	510,309	1,157,288	1,145,201	1,145,201	1,145,201	1,145,201	465,598	597,167
565027 - Trans Oper-Elec Tr-Demand	427,185	432,581	379,892	221,543	658,347	510,309	1,157,288	1,145,201	1,145,201	1,145,201	1,145,201	465,598	597,167
Total	472	1,408	848	38	41	2,230	95	157	0	0	0	0	5,290
565030 - Trans Oper-Elec Tr-OffSys	472	1,408	848	38	41	2,230	95	157	0	0	0	0	5,290
Total	22,781	13,051	5,825	5,391	6,965	397,327	70,564	70,855	142,141	69,894	69,657	937,003	937,003
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	22,781	13,051	5,825	5,391	6,965	397,327	70,564	70,855	142,141	69,894	69,657	937,003	937,003
Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Account	Y2010												12 Mth End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd Contr & Dis Serv	58,111	58,351	58,749	117,057	57,560	57,365	64,740	68,618	73,461	67,621	67,621	78,944	837,274
561800 - Trans Op-Rel Plan&Std Dv-RTO	1,023	0	67,911	(1,132)	(787)	66,864	0	0	0	0	0	66,864	196,697
561400 - Trans Op-Schd Contr & Dis Serv	0	0	0	0	0	0	0	0	0	0	0	0	56,864
561400 - Trans Op-Schd Contr & Dis Serv	57,088	58,351	127,660	115,925	56,773	124,229	64,740	68,618	73,461	67,621	67,621	145,808	1,033,971
561800 - Trans Op-Rel Plan&Std Dv-RTO	9,665	9,725	9,956	19,510	9,593	9,561	10,790	12,603	13,903	13,493	30,535	14,473	163,829
561800 - Trans Op-Rel Plan&Std Dv-RTO	9,665	9,725	9,956	19,510	9,593	9,561	10,790	12,603	13,903	13,493	30,535	14,473	163,829
Total	9,515	9,725	9,755	19,321	9,461	9,561	10,790	12,603	13,903	13,493	30,535	14,473	163,829
565000 - Trans Oper-Elec Tr-By Others	173,469	368,729	211,864	859,141	225,662	135,543	44,877	98,707	687,370	3,025	310,284	144,267	1,115,618
565000 - Trans Oper-Elec Tr-By Others	173,469	368,729	211,864	859,141	225,662	135,543	44,877	98,707	687,370	3,025	310,284	144,267	1,115,618
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
565020 - Trans of Electricity by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
565020 - Trans of Electricity by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Trans Oper-Elec Tr-Intenit	0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Trans Oper-Elec Tr-Intenit	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,157,288	1,145,201	1,145,201	1,145,201	465,598	597,167	596,957	596,957	633,716	633,763	615,544	615,410	9,347,982
565027 - Trans Oper-Elec Tr-Demand	1,157,288	1,145,201	1,145,201	1,145,201	465,598	597,167	596,957	596,957	633,716	633,763	615,544	615,410	9,347,982
Total	2,230	95	157	0	0	0	0	0	181,086	181,086	127,830	424,640	1,465,724
565030 - Trans Oper-Elec Tr-OffSys	2,230	95	157	0	0	0	0	0	181,086	181,086	127,830	424,640	1,465,724
Total	70,564	70,855	72,552	142,141	69,894	69,657	78,613	56,816	64,883	62,966	56,918	67,644	885,503
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	70,564	70,855	72,552	142,141	69,894	69,657	78,613	56,816	64,883	62,966	56,918	67,644	885,503
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	69,322	70,855	71,075	140,765	69,339	69,657	79,613	58,816	64,883	62,966	56,918	67,644	880,454
Total	69,322	70,855	71,075	140,765	69,339	69,657	79,613	58,816	64,883	62,966	56,918	67,644	880,454

Prepared By: T. Robertson
 MPC DR 13
 Co. 063010 Cdofr.xls
 Tim Rush Rebuttal Schedule TMR2010-6 (Corrected Direct Schedule TMR2010-4)

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

Sources:

L&P:	Account	2009 To 12 Mth End											
		2005	% Change	2008	% Change	2007	% Change	2006	% Change	2005	% Change	2008	% Change
	561400 - Trans Op-Schd Contr & Dis Serv	0		669,227		743,117	11.04%	785,029	5.64%	295,720	-62.33%	367,484	24.28%
	561500 - Trans Op-Rel Plan&Std Dv-RTO	0		1,577		3,949	150.41%	3,949	0.00%	39,351	1185.50%	47,489	20.68%
	565000 - Transm Oper-Elec Tr-By Others	4,174,803		4,231,449	1.35%	2,646,481	-37.45%	81,158	-96.03%	(35,446)	-143.67%	1,629	-104.59%
	565020 - Trans of Electricity by Others	0		0		0	0.00%	0	0.00%	0	0.00%	0	0.00%
	565021 - Transm Oper-Elec Tr-Interunit	0		0		1,515,600	0.00%	1,515,600	0.00%	442,050	-70.83%	0	-100.00%
	565027 - Transm Oper-Elec Tr-Demand	0		0		2,941,279	0.00%	2,941,279	0.00%	2,313,040	-21.36%	2,273,000	-1.73%
	565030 - Transm Oper-Elec Tr-OffSys	0		0		26,970	0.00%	26,970	0.00%	3,047	-88.81%	3,047	0.00%
	575700 - Trans Op-Mkt Mon&Comp Ser-RTO	0		0		0	0.00%	0	0.00%	288,699	100.00%	288,318	-0.13%
	Total	4,174,803		4,902,253		4,935,097	5.33%	5,333,262	3.54%	3,541,414	-29.90%	2,990,967	-12.60%

*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	Actg-Other - 640	6,775	4,327	14,238	42,875	42,244	18,736	18,675	19,077	38,089	19,077	19,022	168,791	
561500 - Trans Op-Schd Contr & Dis Serv	AP Other-Not in Othr SDC - 840	39,468	19,875	42,789	42,875	42,244	(341)	(341)	0	23,885	(377)	(262)	23,493	
Total		45,243	24,202	57,027	85,750	84,488	18,395	18,334	19,077	61,974	18,700	18,760	192,284	
561800 - Trans Op-Rel Plan&Std Dv-RTO	Actg-Other - 640	0	0	0	0	0	17,469	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	(68)	(68)	0	(63)	(64)	0	(232)	
Total		0	0	0	0	0	17,401	3,044	3,111	6,285	3,115	3,170	39,348	
565000 - Transm Oper-Elec Tr-By Others	Actg-Other - 640	1,995	5,109	1,651	(370)	(308)	(38,893)	2,410	1,842	610	(9,260)	742	852	
565000 - Transm Oper-Elec Tr-By Others	AP Other-Not in Othr SDC - 840	1,995	5,109	1,651	(370)	(308)	(38,893)	2,410	1,842	610	(9,260)	742	852	
Total		3,990	10,218	3,302	(740)	(616)	(38,510)	4,820	3,684	1,220	(8,500)	1,484	1,704	
565020 - Trans of Electricity by Others	Actg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	
565021 - Transm Oper-Elec Tr-Interunit	Actg-Other - 640	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	442,050	
565027 - Transm Oper-Elec Tr-Demand	Actg-Other - 640	245,097	245,097	245,097	225,749	206,400	131,600	169,000	169,000	169,000	169,000	169,000	1,690,000	
565030 - Transm Oper-Elec Tr-OffSys	Actg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Actg-Other - 640	0	0	0	0	0	127,276	22,765	22,676	46,251	23,165	23,098	288,982	
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	(414)	0	(452)	(438)	(318)	0	(1,652)	
Total		245,097	245,097	245,097	225,749	206,400	131,600	169,000	169,000	169,000	169,000	169,000	2,313,040	

Account	Resource Category	Y2010												12 Mth End Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd Contr & Dis Serv	Actg-Other - 640	18,735	18,675	19,077	38,089	19,077	19,022	21,485	22,646	25,013	24,254	22,015	26,013	
561400 - Trans Op-Schd Contr & Dis Serv	AP Other-Not in Othr SDC - 840	(341)	0	23,883	(377)	(262)	23,493	0	0	0	0	0	23,493	
561400 - Trans Op-Schd Contr & Dis Serv	Other Outside Service - 895	0	0	0	0	0	0	0	0	0	0	0	0	
Total		18,395	18,675	42,960	37,712	18,815	42,515	21,485	22,646	25,013	24,254	22,015	49,506	
561800 - Trans Op-Rel Plan&Std Dv-RTO	Actg-Other - 640	3,123	3,112	3,179	6,348	3,179	3,170	3,581	4,159	4,594	4,455	4,043	4,778	
561800 - Trans Op-Rel Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	(57)	0	(68)	(63)	(44)	0	0	0	0	0	0	(52)	
Total		3,066	3,112	3,111	6,285	3,135	3,170	3,581	4,159	4,594	4,455	4,043	4,726	
565000 - Transm Oper-Elec Tr-By Others	Actg-Other - 640	2,410	1,842	610	(9,260)	742	852	999	1,878	(600)	742	742	1,629	
565000 - Transm Oper-Elec Tr-By Others	AP Other-Not in Othr SDC - 840	2,410	1,842	610	(9,260)	742	852	999	1,878	(600)	742	742	1,629	
Total		0	0	0	0	0	0	0	0	0	0	0	0	
565020 - Trans of Electricity by Others	Actg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	
565021 - Transm Oper-Elec Tr-Interunit	Actg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	
565027 - Transm Oper-Elec Tr-Demand	Actg-Other - 640	169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	2,273,000	
565030 - Transm Oper-Elec Tr-OffSys	Actg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	
Total		169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	169,000	2,273,000	
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Actg-Other - 640	22,751	22,676	23,165	46,251	23,165	23,098	26,088	19,410	21,440	20,789	18,870	22,297	
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(814)	0	(452)	(438)	(318)	0	0	0	0	0	0	(1,652)	
Total		22,337	22,676	22,673	45,793	22,847	23,098	26,088	19,410	21,440	20,789	18,870	22,297	