



Missouri Public Service Commission

FILED²

NOV 17 2015

Missouri Public Service Commission

Judge or Division:	Appellate Number:	(Date File Stamp)
Appellant: Midwest Energy Consumers' Group	Missouri Public Service Commission File Number: ER-2014-0370	
Respondent: Missouri Public Service Commission		

Notice of Appeal

Notice is given that Midwest Energy Consumers' Group appeals to the Missouri Court of Appeals Western Eastern Southern District.

Nov. 17, 2015
Date Notice of Appeal Filed
(to be filled in by Secretary of Commission)

David Woodsmall
Signature of Attorney or Appellant

The notice of appeal shall include the appellant's application for rehearing, a copy of the reconciliation required by subsection 4 of section 386.420, a concise statement of the issues being appealed, a full and complete list of the parties to the commission proceeding, and any other information specified by the rules of the court. The appellant(s) must file the original and (2) two copies and pay the docket fee required by court rule to the Secretary of the Commission within the time specified by law. **Please make checks or money orders payable to the Missouri Court of Appeals.** At the same time, Appellant must serve a copy of the Notice of Appeal on attorneys of record of all parties other than appellant(s), and on all parties not represented by an attorney.

CASE INFORMATION

Appellant Name / Bar Number: David Woodsmall - MBN 40747	Respondent's Attorney / Bar Number: Shelley Brueggemann - MBN 52173	
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Date of Commission Decision: September 16, 2015	Date of Application for Rehearing Filed: September 30, 2015	Date Application for Rehearing Ruled On: October 22, 2015

DIRECTIONS TO COMMISSION

A copy of the notice of appeal and the docket fee shall be mailed to the clerk of the appellate court. Unless otherwise ordered by the court of appeals, the commission shall, within thirty days of the filing of the notice of appeal, certify its record in the case to the court of appeals.

Certificate of Service

I certify that on November 17, 2015 (date), I served a copy of the notice of appeal on the following parties, at the following address(es), by the method of service indicated.

See Attached Service List

David Woodsmall
Appellant or Attorney for Appellant

ATTACHMENT 1

SERVICE LIST

Service List for Missouri Public Service Commission Case No. ER-2014-0370

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ATTACHMENT 2

**CONCISE STATEMENT OF
ISSUES TO BE APPEALED**

Concise Statement of the Issues Being Appealed

1. The Commission's Order Regarding Compliance Tariff Sheets is unlawful in that it fails to provide adequate time to review the KCPL compliance tariff sheets.
2. The Commission's Order Regarding Compliance Tariff Sheets fails to make adequate findings of fact for a reviewing court to determine that KCPL's tariff sheets are actually in compliance with the September 2, 2015 Report and Order.
3. The finding in the Commission's Order Regarding Compliance Tariff Sheets (that the KCPL tariff sheets are in compliance with the September 2, 2015 Report and Order) is not based upon competent and substantial evidence.
4. The Commission's Order Regarding Compliance Tariff Sheets is unlawful in that it violates Section 536.070(12) by failing to provide MECG an opportunity to cross-examine on Staff's affidavit.
5. The Commission's Order Regarding Compliance Tariff Sheets rejected MECG's Motion for Hearing at which MECG sought to provide competent and substantial evidence that KCPL's tariffs failed to comply with the Commission's Report and Order.
6. The Commission's Order Regarding Compliance Tariff Sheets is unlawful in that it expedited the effective date of KCPL's compliance tariffs without good cause shown in contravention of Section 393.140(11).
7. The Commission's Order Regarding Compliance Tariff Sheets was based upon improper process and procedure in that, during its deliberations, the Commission went beyond the competent and substantial evidence on the record and relied upon conversations with Staff members.
8. The Commission's Order Regarding Compliance Tariff Sheets is in contravention of 4 CSR 240-20.090(1)(I) in that it approves KCPL's fuel adjustment clause prior to the first day of the calendar month.

ATTACHMENT 3

CIVIL CASE INFORMATION SHEET

FORM 1. CIVIL CASE INFORMATION FORM SUPPLEMENT

**MISSOURI COURT OF APPEALS
WESTERN DISTRICT**

No. WD _____

[Please type or neatly print the information requested. This form must be filed with the Notice of Appeal (form 8-A) with the Circuit Clerk.]

Midwest Energy Consumers' Group
Plaintiff

David Woodsmall
Attorney's Name
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Street Address
Jefferson City, MO 65101
City Zip Code

vs.

Missouri Public Service Commission
Defendant

Shelley Brueggemann
Attorney's Name
P.O. Box 360
Street Address
Jefferson City, MO 65102
City Zip Code

Date Notice filed in Circuit Court _____

The Record on Appeal will consist of a:

_____ Legal File Only or X _____ Transcript and Legal File. (This will include records filed pursuant to Rules 81.13 and 81.16)

FACTUAL BACKGROUND: (Events Giving Rise to Cause of Action)

See Attached

ISSUE(S):

(Anticipated to be Presented by the Appeal; Appellant is Not Bound by this Designation)

See Attached

[Two (2) typewritten pages maximum]

(Added June 25, 1987, effective Dec. 1, 1987. Amended effective June 23, 1988)

FACTUAL BACKGROUND

On September 2, 2015, the Missouri Public Service Commission (“Commission”) issued its Report and Order in Case No. ER-2014-0370. In that Report and Order, the Commission rejected KCPL’s original tariff sheets filed on October 30, 2014. Moreover, relevant to the immediate case, the Commission authorized KCPL to file compliance tariff sheets “sufficient to recover revenues approved in compliance with this order.”

On September 8, 11 and 15, KCPL filed tariff sheets that it alleged were in compliance with the Commission’s September 2, 2015 Report and Order. 15 hours after KCPL filed its last compliance tariff sheet, the Commission issued its Order Regarding Compliance Tariff Sheets. Demonstrating the errors caused by the Commission’s rush to approve compliance tariff sheets, KCPL was forced to file a corrected tariff sheet on November 6, 2015.

Appellant contends that, in its rush to expedite the approval of KCPL’s compliance tariff sheets, the Commission violated numerous statutory and regulatory provisions.

Concise Statement of the Issues Being Appealed

1. The Commission's Order Regarding Compliance Tariff Sheets is unlawful in that it fails to provide adequate time to review the KCPL compliance tariff sheets.
2. The Commission's Order Regarding Compliance Tariff Sheets fails to make adequate findings of fact for a reviewing court to determine that KCPL's tariff sheets are actually in compliance with the September 2, 2015 Report and Order.
3. The finding in the Commission's Order Regarding Compliance Tariff Sheets (that the KCPL tariff sheets are in compliance with the September 2, 2015 Report and Order) is not based upon competent and substantial evidence.
4. The Commission's Order Regarding Compliance Tariff Sheets is unlawful in that it violates Section 536.070(12) by failing to provide MECG an opportunity to cross-examine on Staff's affidavit.
5. The Commission's Order Regarding Compliance Tariff Sheets rejected MECG's Motion for Hearing at which MECG sought to provide competent and substantial evidence that KCPL's tariffs failed to comply with the Commission's Report and Order.
6. The Commission's Order Regarding Compliance Tariff Sheets is unlawful in that it expedited the effective date of KCPL's compliance tariffs without good cause shown in contravention of Section 393.140(11).
7. The Commission's Order Regarding Compliance Tariff Sheets was based upon improper process and procedure in that, during its deliberations, the Commission went beyond the competent and substantial evidence on the record and relied upon conversations with Staff members.
8. The Commission's Order Regarding Compliance Tariff Sheets is in contravention of 4 CSR 240-20.090(1)(I) in that it approves KCPL's fuel adjustment clause prior to the first day of the calendar month.

ATTACHMENT 4
COMMISSION ORDER

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service
Commission held at its office in
Jefferson City on the 16th day of
September, 2015.

In the Matter of Kansas City Power & Light)	<u>File No. ER-2014-0370</u>
Company's Request for Authority to Implement a)	YE-2016-0077
General Rate Increase for Electric Service)	YE-2016-0078

ORDER REGARDING COMPLIANCE TARIFF SHEETS

Issue Date: September 16, 2015

Effective Date: September 29, 2015

On September 2, 2015, the Commission issued a report and order that rejected Kansas City Power & Light Company's ("KCPL") tariffs to increase the company's annual revenues for its provision of electric service. However, the Commission authorized KCPL to file new tariff sheets sufficient to recover revenues as determined in that report and order. KCPL filed its compliance tariff sheets on September 8, 2015, to become effective on October 8, 2015. KCPL filed substitute tariff sheets on September 11, 2015.

The report and order directed the Commission's Staff to file a recommendation regarding KCPL's compliance tariff sheets by September 14, 2015 and directed any other party wishing to file a recommendation regarding the compliance tariff sheets to do so no later than September 14, 2015. The Commission's Staff filed its timely recommendation, which concluded the compliance tariff sheets do not comply with the Commission's report and order concerning two provisions of the fuel adjustment clause (FAC) and advised the Commission to reject or suspend those tariff sheets. The Office of the Public Counsel ("OPC") concurred with Staff's recommendation. No other party filed a response or objection to the compliance tariff sheets.

On September 8, 2015, KCPL filed a motion for clarification or reconsideration regarding those two provisions in its FAC tariff. KCPL argued that in the definition of off-system sales revenues, the phrase "revenue sufficiency" should be replaced with other language to be consistent with the Southwest Power Pool tariff. KCPL also urged the Commission to adopt its definition of the "J" component instead of Staff's definition in order to allocate FAC costs and revenues consistently with the allocation methodology used to set permanent rates in this proceeding. In its response to that motion, Staff agreed with KCPL that some modifications to the two FAC provisions should be made.

Those parties have agreed that in the definition of off-system sales revenues, the parenthetical phrase "(such as make whole payments, and out-of-merit payments and distributions)," should be added after the phrase "revenue sufficiency". Those parties also agreed that the "J" component in the FAC tariff should be modified so that it matches the energy allocator used to allocate KCPL's costs between Kansas and Missouri, which is better expressed by the following formula: "J = Missouri Retail Energy Ratio = (MO Retail kWh sales + MO Losses) / (MO Retail kWh Sales + MO Losses + KS Retail kWh Sales + KS Losses + Sales for Resale, Municipals kWh Sales [includes border customers] + Sales for Resale, Municipals Losses). MO Losses = 6.121%; KS Losses = 6.298%; Sales for Resale, Municipals Losses = 21.50%." After reaching that agreement on September 15, 2015, KCPL withdrew its FAC tariff sheets and filed revised FAC compliance tariff sheets with both the modifications described above and other agreed-upon changes. Staff and KCPL filed a verified joint motion stating that the revised tariff sheets comply with the Commission's report and order and requesting that the Commission approve the compliance tariffs, as revised. Because the Commission agrees that these modifications are appropriate, the Commission will grant KCPL's motion for clarification or

reconsideration consistent with the modifications agreed to by KCPL and Staff and the joint motion to approve the revised FAC tariff sheets.

On September 8, 2015, KCPL filed a motion for expedited treatment requesting that the compliance tariff sheets become effective on or before September 29, 2015. Staff did not state any objections to granting expedited treatment. OPC filed a response stating that it opposes an order approving compliance tariff sheets with a September 15 effective date. MEGC filed an Objection to Tariffs, Objection to Affidavits and Request for Hearing on September 15, 2015. The Commission will address that filing in a subsequent order.

The Commission has reviewed the proposed tariff sheets and the filings by KCPL, Staff and OPC. The Commission independently finds and concludes that the substituted compliance tariff sheets, as revised on September 15, 2015, are consistent with the Commission's report and order as modified in this order, so the Commission will approve KCPL's substituted and revised tariff sheets. The original tariff sheets filed by KCPL were suspended until September 29, 2015. Since no party objected to making the compliance tariff sheets effective on that date, KCPL's motion for expedited treatment will be granted, and the tariffs sheets will become effective for service rendered on and after September 29, 2015.

THE COMMISSION ORDERS THAT:

1. Kansas City Power & Light Company's Motion for Expedited Treatment and Approval of Tariff Sheets Filed in Compliance with Commission's Report and Order on Less Than Thirty Days' Notice, is granted.

2. Kansas City Power & Light Company's Motion for Clarification or Reconsideration, filed on September 8, 2015, and the Joint Motion for Approval of Compliance Tariff Sheets, filed on September 15, 2015, are granted. The Report and Order

issued by the Commission on September 2, 2015 is amended consistent with the modifications agreed to by Kansas City Power & Light Company and Staff as described in the body of this order and attached to the Joint Motion for Approval of Compliance Tariff Sheets.

3. The proposed electric service tariff sheets submitted by Kansas City Power & Light Company under Tariff Tracking Nos. YE-2016-0077 and YE-2016-0078, as substituted on September 11, 2015 and revised on September 15, 2015, are approved effective on and after September 29, 2015.

4. This order shall become effective on September 29, 2015.

BY THE COMMISSION

Morris L. Woodruff
Secretary

Hall, Chm., Stoll, Kenney,
Rupp, and Coleman, CC., concur.

Bushmann, Senior Regulatory Law Judge

ATTACHMENT 5
APPLICATION FOR REHEARING

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

In the Matter of Kansas City)	
Power & Light Company's Request)	Case No. ER-2014-0370
for Authority to Implement a General)	
Rate Increase for Electric Service)	

APPLICATION FOR REHEARING

COMES NOW the Midwest Energy Consumers Group ("MECG") and, for its Application for Rehearing from the Commission's September 29, 2015 *Order Denying MECG's Objections and Request for Hearing* ("Order"), respectfully state as follows:

1. On September 15, 2015, MECG filed its Objection to Tariffs, Objection to Affidavits and Request for Hearing. On September 16, 2015, the Commission issued its *Order Regarding Compliance Tariff Sheets*. The practical effect of that September 16 Order was to deny MECG's September 15, 2015 filing. Given this implicit rejection of its pleading, MECG filed its Application for Rehearing regarding the Commission's September 16, 2015 *Order Regarding Compliance Tariff Sheets* on September 28, 2015.

2. On September 29, 2015, the Commission issued its *Order Denying MECG's Objections and Request for Hearing*. In that Order, the Commission explicitly rejected MECG's September 15 filing. Out of an abundance of caution and in order to preserve all of its appeal rights, MECG's hereby files another Application for Rehearing of the Commission's September 29, 2015 *Order Denying MECG's Objections and Request for Hearing*.

3. The Commission's Order is unlawful, unreasonable, an abuse of discretion and is based upon improper process and procedure in that it fails to allow parties

adequate time to review the KCPL compliance tariffs. Most egregious, for certain tariff sheets, the notice period was reduced to less than a single day.

4. The Commission's Order is unlawful, unreasonable, an abuse of discretion and is based upon improper process and procedure in that it fails to make adequate findings of fact for a reviewing court to determine that the KCPL tariffs are actually in compliance with the September 2, 2015 Report and Order. Instead, the Commission simply makes a conclusory finding that the tariff sheets comply with the Report and Order.

5. The Commission's Order is unlawful, unreasonable, an abuse of discretion and is based upon improper process and procedure in that its finding that the KCPL tariffs are in compliance with the September 2, 2015 Report and Order is not based upon competent and substantial evidence.

6. The Commission's Order is unlawful, unreasonable, an abuse of discretion and is based upon improper process and procedure in that it violates Section 536.070(12) by overruling MEGC's September 15, 2015 Objection to Staff's affidavits and refusing to provide MEGC an opportunity to cross examine the Staff affiants on the substance of their affidavits.

6. The Commission's Order is unlawful, unreasonable, an abuse of discretion and is based upon improper process and procedure in that it refused to grant MEGC's September 15, 2015 Motion for Hearing at which MEGC sought to provide the competent and substantial evidence necessary to show that the KCPL tariffs failed to comply with the Commission's Report and Order and applicable statutory provisions.

7. The Commission's Order is unlawful, unreasonable, an abuse of discretion and based upon improper process and procedure in that it expedited the effective date of the KCPL compliance tariffs without good cause shown in contravention of Section 393.140(11).

8. The Commission's Order is unlawful, unreasonable, an abuse of discretion and based upon improper process and procedure in that, during its deliberations regarding KCPL's compliance tariffs, certain Commissioners specifically relied upon communications with Staff counsel, a party to this proceeding. The content of such communications are contrary to the Commission's ex-parte rule and not considered competent and substantial evidence.

9. The Commission's Order is unlawful, unreasonable, an abuse of discretion and based upon improper process and procedure in that it provided for an effective date for KCPL's fuel adjustment clause compliance tariffs in contravention of 4 CSR 240-20.090(1)(I).

WHEREFORE, MECG respectfully requests that the Commission grant this Application for Rehearing.

Respectfully submitted,



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ATTORNEY FOR THE MIDWEST
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing pleading by email, facsimile or First Class United States Mail to all parties by their attorneys of record as provided by the Secretary of the Commission.



David L. Woodsmall

Dated: September 30, 2015

ATTACHMENT 6

ORDER DENYING REHEARING

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service
Commission held at its office in
Jefferson City on the 22nd day
of October, 2015.

In the Matter of Kansas City Power & Light)
Company's Request for Authority to Implement)
a General Rate Increase for Electric Service) **File No. ER-2014-0370 et al.**

**ORDER DENYING APPLICATIONS FOR REHEARING REGARDING
APPROVAL OF COMPLIANCE TARIFF SHEETS**

Issue Date: October 22, 2015

Effective Date: October 22, 2015

On September 16, 2015, the Missouri Public Service Commission issued an Order Regarding Compliance Tariff Sheets, effective September 29, 2015, which granted motions for expedited treatment and reconsideration and approved tariff sheets filed by Kansas City Power & Light Company in compliance with the Commission's Report and Order issued in this matter. On September 28, 2015, Midwest Energy Consumers Group ("MECG") filed an application for rehearing. MECG filed another substantially similar application for rehearing on September 30, 2015.

Section 386.500.1, RSMo 2000, states that the Commission shall grant an application for rehearing if "in its judgment sufficient reason therefor be made to appear." In the judgment of the Commission, MECG has not shown sufficient reason to rehear the matter. The Commission will deny the applications for rehearing.

THE COMMISSION ORDERS THAT:

1. Midwest Energy Consumers' Group's Application for Rehearing filed on September 28, 2015, is denied.

2. Midwest Energy Consumers' Group's Application for Rehearing filed on September 30, 2015, is denied.

3. This order shall be effective when issued.

BY THE COMMISSION

Morris L. Woodruff
Secretary

Hall, Chm., Stoll, Kenney, and
Rupp, CC., concur.
Coleman, C., abstains.

Bushmann, Senior Regulatory Law Judge

ATTACHMENT 7
RECONCILIATION

Kansas City Power & Light
 MPSC Case No. ER-2014-0370
 Reconciliation of issues Decided by the Commission
 Revenue Requirement Impact

	Revenue Requirement Change From Order
<u>ROE:</u>	
9.50% Per order	
9.10% Per MIEC/MECG	(\$8,400,218)
10.30% Per KCP&L	\$16,713,621
(Note: A 10 basis point change in ROE equates to \$2.1M in RR)	
<u>Rate Case Expense:</u>	
Per OPC	(\$145,891)
Per KCP&L	\$90,888
<u>Net Operating Losses:</u>	
Per MECG	(\$726,938)
<u>Expiring KMEA Contracts:</u>	
Per MECG	(\$814,083)
<u>SPP Transmission Expense Including IPL - Forecast:</u>	
Per KCP&L	\$5,000,000 (1)
<u>CIP/Cybersecurity O&M Expense - Forecast:</u>	
Per KCP&L	\$3,500,000 (2)
<u>Property Tax Expense - Forecast:</u>	
Per KCP&L	\$5,600,000 (3)

(1) Although approval of a Fuel Adjustment Clause (FAC) for 95% of Southwest Power Pool (SPP) transmission expenses or a tracker for such expenses would not have impacted the level of rates set by the Report and Order, such approval would have affected future rates. Because KCP&L will record the level of SPP transmission expenses actually incurred during the period when the rates set by the Report and Order are in effect, and pending Commission decision on other aspects of this tracker/FAC issue, the impact of this aspect of the Report and Order will be available in the future.

(2) Although approval of a tracker for Critical Infrastructure Protection (CIP) and Cyber-security Operations & Maintenance (O&M) expenses would not have impacted the level of rates set by the Report and Order, such approval would have affected future rates. Because KCP&L will record the level of CIP/Cyber-security O&M expenses actually incurred during the period when the rates set by the Report and Order are in effect, and pending Commission decision on other aspects of this tracker issue, the impact of this aspect of the Report and Order will be available in the future.

(3) Although approval of a tracker for property tax expenses would not have impacted the level of rates set by the Report and Order, such approval would have affected future rates. Because KCP&L will record the level of property tax expenses actually incurred during the period when the rates set by the Report and Order are in effect, and pending Commission decision on other aspects of this tracker issue, the impact of this aspect of the Report and Order will be available in the future.

Fuel Adjustment Clause: Although approval of a FAC did not impact the level of rates set by the Report and Order, such approval will affect future rates. KCP&L will track and record (a) amounts billed to customers under the FAC and (b) amounts credited to customers under the FAC. The impact of this aspect of the Report and Order will therefore be available in the future.

Commission's Order Regarding Compliance Tariff Sheets: Although the Order Regarding Compliance Tariff Sheets did not impact the level of rates set by the Report and Order, the Commission's Order Regarding Compliance Tariff Sheets implemented an annual rate increase of \$89,671,644 (approximately \$245,676 per day on average) for service rendered on and after September 29, 2016.

Kansas City Power & Light
MPSC Case No. ER-2014-0370
Reconciliation of Issues Decided by the Commission
Revenue Requirement Impact

Issue: ROE - 9.10% Per MIEC/MECG
Value: (\$8,400,218)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (1,488,394)	-0.985%
LARGE GEN SVC TOTAL	\$ (1,952,929)	-0.985%
MEDIUM GEN SVC TOTAL	\$ (1,138,493)	-0.986%
SMALL GEN SVC TOTAL	\$ (543,718)	-0.986%
RESIDENTIAL TOTAL	\$ (3,169,639)	-0.986%
LIGHTING TOTAL:	\$ (107,046)	-0.986%
TOTAL	\$ (8,400,218)	-0.986%

Issue: ROE - 10.30% Per KCP&L
Value: \$16,713,621

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 2,961,405	1.960%
LARGE GEN SVC TOTAL	\$ 3,885,674	1.960%
MEDIUM GEN SVC TOTAL	\$ 2,265,219	1.963%
SMALL GEN SVC TOTAL	\$ 1,081,816	1.963%
RESIDENTIAL TOTAL	\$ 6,306,521	1.963%
LIGHTING TOTAL:	\$ 212,985	1.963%
TOTAL	\$ 16,713,621	1.962%

Issue: OPC Rate Case Expense
Value: (\$145,891)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (25,850)	-0.017%
LARGE GEN SVC TOTAL	\$ (33,918)	-0.017%
MEDIUM GEN SVC TOTAL	\$ (19,773)	-0.017%
SMALL GEN SVC TOTAL	\$ (9,443)	-0.017%
RESIDENTIAL TOTAL	\$ (55,049)	-0.017%
LIGHTING TOTAL:	\$ (1,859)	-0.017%
TOTAL	\$ (145,891)	-0.017%

Issue: KCP&L Rate Case Expense
Value: \$90,888

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 16,104	0.011%
LARGE GEN SVC TOTAL	\$ 21,130	0.011%
MEDIUM GEN SVC TOTAL	\$ 12,318	0.011%
SMALL GEN SVC TOTAL	\$ 5,883	0.011%
RESIDENTIAL TOTAL	\$ 34,295	0.011%
LIGHTING TOTAL:	\$ 1,158	0.011%
TOTAL	\$ 90,888	0.011%

Issue: MECG Net Operating Losses
Value: (\$726,938)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (128,803)	-0.085%
LARGE GEN SVC TOTAL	\$ (169,003)	-0.085%
MEDIUM GEN SVC TOTAL	\$ (98,523)	-0.085%
SMALL GEN SVC TOTAL	\$ (47,052)	-0.085%
RESIDENTIAL TOTAL	\$ (274,294)	-0.085%
LIGHTING TOTAL:	\$ (9,264)	-0.085%

Kansas City Power & Light
MPSC Case No. ER-2014-0370
Reconciliation of Issues Decided by the Commission
Revenue Requirement Impact

TOTAL \$ (726,938) -0.085%

Issue: MCEG Expiring KMEA Contracts
Value: (\$814,083)

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ (144,243)	-0.095%
LARGE GEN SVC TOTAL	\$ (189,262)	-0.095%
MEDIUM GEN SVC TOTAL	\$ (110,334)	-0.096%
SMALL GEN SVC TOTAL	\$ (52,693)	-0.096%
RESIDENTIAL TOTAL	\$ (307,177)	-0.096%
LIGHTING TOTAL:	\$ (10,374)	-0.096%
TOTAL	\$ (814,083)	-0.096%

Issue: KCP&L SPP Transmission Expense Including IPL - FAC/Tracker/Forecast
Value: \$5,000,000

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 885,926	0.586%
LARGE GEN SVC TOTAL	\$ 1,162,427	0.586%
MEDIUM GEN SVC TOTAL	\$ 677,657	0.587%
SMALL GEN SVC TOTAL	\$ 323,633	0.587%
RESIDENTIAL TOTAL	\$ 1,886,641	0.587%
LIGHTING TOTAL:	\$ 63,716	0.587%
TOTAL	\$ 5,000,000	0.587%

Issue: KCP&L CIP/Cybersecurity O&M Expense - Tracker/Forecast
Value: \$3,500,000

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 620,148	0.410%
LARGE GEN SVC TOTAL	\$ 813,699	0.410%
MEDIUM GEN SVC TOTAL	\$ 474,360	0.411%
SMALL GEN SVC TOTAL	\$ 226,543	0.411%
RESIDENTIAL TOTAL	\$ 1,320,649	0.411%
LIGHTING TOTAL:	\$ 44,601	0.411%
TOTAL	\$ 3,500,000	0.411%

Issue: KCP&L Property Tax Expense - Tracker/Forecast
Value: \$5,600,000

	Impact	
	Amount	Percent
LARGE POWER TOTAL	\$ 992,237	0.657%
LARGE GEN SVC TOTAL	\$ 1,301,919	0.657%
MEDIUM GEN SVC TOTAL	\$ 758,975	0.658%
SMALL GEN SVC TOTAL	\$ 362,469	0.658%
RESIDENTIAL TOTAL	\$ 2,113,038	0.658%
LIGHTING TOTAL:	\$ 71,362	0.658%
TOTAL	\$ 5,600,000	0.657%