

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

In the Matter of the Sixth Prudence Review of)
Costs Subject to the Commission-Approved)
Fuel Adjustment Clause of KCP&L Greater)
Missouri Operations Company.)

Case No. EO-2016-0053

STAFF'S SIXTH PRUDENCE AUDIT REPORT

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and submits Staff's Sixth Prudence Audit Report of the costs subject to the fuel adjustment clause ("FAC") of KCP&L Greater Missouri Operations Company ("GMO"). As a result of its prudence review of FAC costs, the Staff has found no evidence of imprudence on the part of GMO and, in support thereof, states as follows:

1. On September 4, 2015, the Staff filed *Staff's Notice of Start of Sixth Prudence Audit* ("Notice") informing the Commission that it had begun its audit of the costs subject to GMO's FAC. That same day the Commission issued its *Order Directing Notice, Acknowledging Automatic Parties, Establishing an Intervention Deadline and Setting a Deadline for Requesting a Hearing* ("Order"). The Order required Staff's audit report to be filed no later than February 29, 2016.

2. Staff's Notice set forth a plan for examining and analyzing the costs and revenues associated with GMO's commission-approved FAC for the period December 1, 2013, to May 31, 2015. This audit period corresponds to the fourteenth through sixteenth sequential FAC accumulation periods since the Commission first authorized an FAC for GMO.

3. The Staff has completed its prudence audit and provides a detailed discussion of its findings in Staff's *Prudence Review of Costs Related To The Fuel Adjustment Clause For The Electric Operations Of KCP&L Greater Missouri Operations*

("Prudence Audit Report") attached as Appendix A in Highly Confidential and Public formats. As a result of its prudence audit, and as more fully explained in the Prudence Audit Report, the Staff identified no instances of imprudence on the part of GMO during the period of review.

WHEREFORE, the Staff of the Missouri Public Service Commission prays the Commission accept its Prudence Audit Report of GMO.

Respectfully submitted,

/s/ Robert S. Berlin

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 29th day of February, 2016.

/s/ Robert S. Berlin