Exhibit No.:

Issue: Nuclear Decommissioning

Witness: Gregg N. Clizer
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: Kansas City Power & Light Company

Case No.: ER-2010-0355

Date Testimony Prepared: December 8, 2010

#### MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2010-0355

#### REBUTTAL TESTIMONY

**OF** 

**GREGG N. CLIZER** 

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri December 2010

# REBUTTAL TESTIMONY

## OF

# **GREGG N. CLIZER**

## Case No. ER-2010-0355

1	Q:	Please state your name and business address.
2	A:	My name is Gregg N. Clizer. My business address is 1200 Main Street, Kansas City,
3		Missouri 64105.
4	Q:	Are you the same Gregg N. Clizer who prefiled Direct Testimony in this matter?
5	A:	Yes.
6	Q:	What is the purpose of your rebuttal testimony?
7	A:	The purpose of my rebuttal testimony is to respond to the recommendations by Missouri
8		Public Service Commission Staff ("Staff") witness Karen Lyons regarding adjustment E-
9		38.1 for nuclear decommissioning cost accruals and the recommendation by Staff witness
10		David Murray for nuclear decommissioning trust fund contributions.
11	Q:	Is the Staff adjustment E-38.1 consistent with Staff's recommendation for nuclear
12		decommissioning trust fund contributions?
13	A:	No. Staff witness David Murray recommends no change to the Company's current level
14		of Nuclear Decommissioning Trust Fund ("Trust Fund") contributions, but Staff witness
15		Karen Lyons issued an adjustment to mirror the Company adjustment issued in this case.
16	Q:	What is the Company adjustment for nuclear decommissioning accruals issued in
17		the case based on?

1	A:	The	Company	adjustment	is	based	on	the	recommendation	in	my	direct	testimony	to
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2 reduce the annual Trust Fund contributions by \$122,847 to a new annual funding level of

- 3 \$1,158,417.
- 4 Q: Should the nuclear decommissioning accrual included in the cost of service be the
- 5 same as the Trust Fund contributions?
- 6 A: Yes. This would provide the greatest assurance of continued tax-qualified
- 7 decommissioning funding. The advantages of a tax-qualified Trust Fund are described in
- 8 my direct testimony.
- 9 Q: Would the Company agree to the Staff recommendation of no change in the Trust
- Fund contributions if Staff adjustment E-38.1 was removed to reflect a continuation
- of the same level of nuclear decommissioning cost accruals equal to the current level
- 12 of contributions?
- 13 A: Yes. Since I am recommending a reduction in Trust Fund contributions, leaving them at
- the current higher level would provide greater assurance of having adequate funds
- available when they are needed in the future to decommission the plant.
- 16 Q: Does that conclude your testimony?
- 17 A: Yes, it does.

# BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City  Power & Light Company to Modify Its Tariffs to  Continue the Implementation of Its Regulatory Plan  Docket No. ER-2010-0355
AFFIDAVIT OF GREGG N. CLIZER
STATE OF MISSOURI )
COUNTY OF JACKSON ) ss
Gregg N. Clizer, being first duly sworn on his oath, states:
1. My name is Gregg N. Clizer. I work in Kansas City, Missouri, and I am
employed by Kansas City Power & Light Company as Senior Manager, Corporate Finance.
2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony
on behalf of Kansas City Power & Light Company consisting of three (3)
pages, having been prepared in written form for introduction into evidence in the above-
captioned docket.
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that
my answers contained in the attached testimony to the questions therein propounded, including
any attachments thereto, are true and accurate to the best of my knowledge, information and
belief.  Gregg N. Clizer
Subscribed and sworn before me this day of December, 2010.
My commission expires:  Notary Public  "NOTARY SEAL"  Nicole A. Wehry, Notary Public  Jackson County, State of Missouri My Commission Expires 2/4/2011 Commission Number 07391200