

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  
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**  
10 **Fund contributions if Staff adjustment E-38.1 was removed to reflect a continuation**  
11 **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  
14 the current higher level would provide greater assurance of having adequate funds  
15 available when they are needed in the future to decommission the plant.

16 **Q: Does that conclude your testimony?**

17 A: Yes, it does.

