

Exhibit No.: **KCP&L-14**
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**

**KCP&L Exhibit No. KCP&L14
Date 2/4/11 Reporter LMB
File No. ER-2010-0355**

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.

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) Docket No. ER-2010-0355
Continue the Implementation of Its Regulatory Plan)

AFFIDAVIT OF GREGG N. CLIZER

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

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.

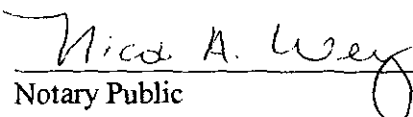
2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of Kansas City Power & Light Company consisting of three (3) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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 8th day of December, 2010.



Notary Public

My commission expires: FEB. 4 2011

