

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

In the Matter of the Application of Kansas City)	
Power & Light Company for Approval to Make)	
Certain Changes in its Charges for Electric Service)	<u>File No. ER-2010-0355</u>
to Continue the Implementation of its Regulatory)	Tariff No. JE-2010-0692
Plan.)	

In the Matter of the Application of KCP&L)	
Greater Missouri Operations Company for)	
Approval to Make Certain Changes in its Charges)	<u>File No. ER-2010-0356</u>
for Electric Service.)	Tariff No. JE-2010-0693

**EXECUTIVE DIRECTOR'S FIRST MONTHLY STATUS REPORT AND
ADDITIONAL STAFF AUDIT PERSONNEL ASSIGNMENT DOCUMENT**

Comes now the Staff of the Missouri Public Service Commission ("Staff"), through the Staff Counsel Office, and submits the Executive Director's First Monthly Status Report and an additional Staff audit personnel assignment document respecting the Non-Iatan Project revenue requirement auditor/accountant subject areas for its response as related¹ below to the Commission's July 7, 2010, Order Regarding Construction And Prudence Audits ("July 7, 2010 Order") items "11" and "1":

1. Ordered item "11" of the Commission's July 7, 2010 Order states: "11. The Commission's Executive Director, Wess Henderson, is assigned primary audit oversight and completion. Mr. Henderson shall file monthly status reports with the Commission." The Staff is hereby filing the first Monthly Status Report of Executive Director, Wess Henderson. The Staff assumes that the Commission will indicate if Mr. Henderson's attached Monthly Status Report is not of the nature that the Commission is seeking.

¹ (Non-Iatan Project Revenue Requirement Auditor/Accountant Subject Areas).

Staff Exhibit No. KCP&L 206
Date 1/18/11 Reporter LMB
File No. ER-2010-0355

2. Ordered item "1" of the Commission's July 7, 2010 Order states: "1. The Staff of the Missouri Public Service Commission shall file the list of proposed audit personnel, as described in the body of this order, no later than July 17, 2010." The Staff made a filing on July 18, 2010 in compliance with the Commission's July 7, 2010 Order. The six page document accompanying this pleading, comprised of a table of four pages and a list of two pages, shows in greater detail than the chart filed on July 18, 2010, the Non-Iatan Project revenue requirement subject area assignments of the Staff auditors/accountants. The accompanying Staff four page table is in large part a Staff counterpart to a seven page "Summary of Adjustments" schedule to the Direct Testimony of KCPL witness John P. Weisensee in File No. ER-2010-0355 and a Staff counterpart to multiple page summaries of adjustments schedules to the Direct Testimony of GMO-MPS and GMO-L&P witness John P. Weisensee in File No. ER-2010-0356. The purpose of the Staff filing its version of these KCPL/GMO documents is not to show/list any Staff adjustments, but to show/list the assignments of Staff auditors/accountants in greater detail. Since the Staff has a listing of Non-Iatan Project revenue requirement subject area assignments available in greater detail, the Staff thought it would provide the information to the Commission.

3. The six page document, which is being filed at this time, was originally Adobe PDFed as an "ATTACHMENT" to the Staff chart of personnel assignments and was planned to be filed by the Staff on July 17, 2010 with the Staff chart of personnel assignments as one Adobe PDFed document. However, before the filing was made on July 18, 2010, undersigned Staff counsel made an addition to the Staff chart of personnel assignments to clarify said chart. In order to make that addition, undersigned Staff counsel had to make the addition to the underlying Microsoft Excel spreadsheet comprising the Staff chart of personnel assignments. When undersigned Staff counsel Adobe PDFed the supplemented Microsoft Excel spreadsheet

comprising the Staff chart of personnel assignments, he failed to Adobe PDF along with it the six page document which itself is a four page table and a two page list. Undersigned Staff counsel subsequently became aware of his oversight and is now filing the additional PDFed document, which is intended to show in greater detail than the Staff chart of personnel assignments, the Staff Non-Iatan Project revenue requirement auditor/accountant assignments.

Wherefore the Staff hereby submits the Executive Director's First Monthly Status Report and an additional Staff audit personnel assignment document respecting the Non-Iatan Project revenue requirement auditor/accountant subject areas for its response as related above to the Commission's July 7, 2010, Order Regarding Construction And Prudence Audits ("July 7, 2010 Order") items "11" and "1."

Respectfully submitted,

/s/ Steven Dottheim

Steven Dottheim
Chief Deputy Staff Counsel
Missouri Bar No. 29149

Attorney for the Staff of the
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102
(573) 751-7489 (Telephone)
(573) 751-9285 (Fax)
steve.dottheim@psc.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile, or e-mailed to all counsel of record this 16th day of August, 2010.

/s/ Steven Dottheim

Executive Director Monthly Report - July 7 - August 6, 2010 - Wess Henderson
File Nos. ER-2010-0355 And ER-2010-0356

On July 7, 2010, the Commission issued an Order in File Nos. ER-2010-0355 and ER-2010-0356 titled "Order Regarding Construction And Prudence Audits." In the ordered portion there are fourteen ordered sections. Among the fourteen ordered sections, ordered section number eleven states: "The Commission's Executive Director, Wess Henderson, is assigned primary audit oversight and completion. Mr. Henderson shall file monthly status reports with the Commission."

On Thursday, July 8, 2010, various Commission Staff met by phone with KCPL, OPC and Intervenors in these cases to discuss the proposed procedural schedule in KCPL's File No. ER-2010-0355 and Greater Missouri Operation's File No. ER-2010-0356. The meeting lasted approximately one hour. At the July 6, 2010 prehearing conference in File Nos. ER-2010-0355 and ER-2010-0356, the basis for a unique procedural schedule for the GMO rate case was discussed with there being a need for further discussions to follow.

Also, on Thursday, July 8, 2010, Staff management, which included Natelle Dietrich, Director of Utility Operations, Steve Dottheim, Chief Deputy Staff Counsel, Bob Schallenberg, Director Utility Services and Wess Henderson, Executive Director, met to discuss the Commission's Order issued July, 7, 2010. It was decided that Staff would meet the morning of Friday, July 9, 2010, to begin discussing how the various Staff assignments in the case address, and how to respond to, the various ordered items in the Commission's Order. This Thursday meeting lasted approximately one hour.

Friday, July 9, 2010 - Staff met to discuss internal Staff assignments and times for draft documents to meet the July 14, 2010 and July 17, 2010 filing dates in the Commission's July 7, 2010 Order in both cases. Staff personnel from Operations, Services and Staff Counsel Office were in attendance. It was decided that Bob Schallenberg (Iatan 1 and Iatan 2 audit scope), Cary Featherstone (revenue requirement), and Curt Wells (customer class cost of service / rate design) will be the coordinators for these matters for the July 14 and 17, 2010 filings. Travel to the Iatan site was discussed and any travel to the Iatan site must now be coordinated through Wess Henderson. Traveling Staff must state the purpose of travel, who will be traveling, and the duration of the travel. The meeting lasted approximately one and a half hours.

Wednesday, July 14, 2010 - I met with Steve Dottheim regarding the draft "Motion for Clarification in Response to the Commission's July 7, 2010 Order Regarding Construction and Prudence Audits." Steve said he had incorporated suggested changes to the draft from Natelle Dietrich and would discuss the draft further with Bob Schallenberg. The Motion for Clarification was filed on July 14, 2010.

Thursday, July 15, 2010 - I sent an email to Staff working on the case requesting they complete case assignments and scope of work forms on the G drive. I explained that I wanted the information completed by Friday, July 16, 2010 for filing given the ordered

filing date was Saturday, July 17, 2010. I also asked Staff to provide a definition of an audit for their specific work groups; i.e., auditing, engineering, management audit and financial analysis.

Wednesday, July 14, 2010 - Walt Cecil came to my office regarding Staff Data Request No. 107 in ER-2010-0355 (KCPL) and DR No.105 in ER-2010-0356 (GMO) which were both issued on June 21, 2010, and, according to PSC Rule, responses were due to Walt on Sunday, July 11, 2010. Walt was out of the office on Monday, and didn't check on the status of the DRs. Walt received the two DRs on Thursday, July 15, 2010. I have made it clear to the Staff that I am to be kept apprised of discovery matters, and Walt kept me, as well as others, advised.

Friday, July 16, 2010 - various Commission Staff from SCO, Operations and Services met by phone with KCPL, OPC and Intervenors to discuss the proposed stipulation and agreement in KCPL's File No. ER-2010-0355 and Greater Missouri Operations File No. ER-2010-0356. The meeting lasted for approximately two hours.

Saturday, July 17, 2010 - Staff missed the Saturday, July 17, 2010 filing deadline to file its Iatan 1 and Iatan 2 Audit Scope and List of Staff Personnel Specific Assignments in File Nos. ER-2010-0355 and ER-2010-0356 as directed in the Commission Order July 7, 2010. Bob Schallenberg was in the office working with Steve Dottheim to prepare the filing. Steve Dottheim filed the documents in EFIS on Sunday morning, July 18, 2010.

Sunday, July 18, 2010 - Staff's Audit Personnel and Audit Scope Response to the Commission's July 7, 2010 Order and Staff's Request for Leave to Late-File filed was in ER-2010-0355 and ER-2010-0356.

Monday, July 19, 2010 - Staff's Response to the July 7, 2010 Order Directing Filing of Staff Audit Personnel and Audit Scope is shown as being filed in EFIS as of July 19, 2010.

Tuesday, July 20, 2010 - Staff met internally for approximately one hour to discuss the KCPL Wind Turbines information provided by KCPL. Although there is a separate File No. EO-2010-0353 for the KCPL Wind Turbines matter, there is KCPL testimony on the Wind Turbines in the KCPL rate case ER-2010-0355. KCPL communicated with Staff that the upcoming conference call to discuss procedural schedule for the KCPL and GMO rate cases should also be used to discuss the KCPL Wind Turbines.

Tuesday, July 20, 2010 - Staff met by phone for approximately two hours with representatives from OPC, KCPL and various Intervenors to discuss KCPL's draft proposal for the KCPL Wind Turbines and the draft proposed rate cases procedural schedule stipulation and agreement. There was no resolution to the various issues discussed for the Wind Turbines or for the draft proposed rate cases procedural schedule stipulation and agreement and the parties agreed to meet again by phone on Wednesday, July, 21, 2010 to further discuss issues.

Wednesday, July 21, 2010 - Staff met for approximately one hour by phone with representatives from OPC, KCPL and various Intervenors to discuss KCPL's draft proposal for the KCPL Wind Turbines, and the draft proposed rate cases procedural schedule stipulation and agreement. The parties agreed to continue discussions by phone on Friday, July 23, 2010. KCPL had produced and distributed the first drafts of proposed stipulation and agreements. Staff offered to start producing and distributing the draft documents and commenced to doing so.

Friday, July 23, 2010 - Staff met by phone for approximately one and a half hours with representatives from OPC, KCPL and various Intervenors to discuss the draft stipulation and agreement for the Wind Turbines and the draft proposed procedural schedule stipulation and agreement for the GMO rate case ER-2010-0356. On Thursday afternoon, July 22, 2010, Tim Rush distributed a RFP for construction of the Wind Turbines. Mr. Rush asked the parties to review and comment on the KCPL RFP, which had a closing date of Tuesday, July 27, 2010, 5:00 p.m.

Monday, July 26, 2010 - beginning at 2:00 p.m., Staff met by phone for approximately one hour with representatives from OPC, KCPL and various Intervenors to discuss the draft proposed procedural schedule stipulation and agreement for GMO rate case ER-2010-0356. We also discussed the draft proposed procedural schedule for KCPL rate case ER-2010-0355 and the draft Wind Turbines document sent to the parties by Staff and the Motion for Clarification filed by "Industrial Intervenors."

Tuesday, July 27, 2010 - beginning at 8:30 a.m., Staff met by phone for approximately one hour with representatives from OPC, KCPL and various Intervenors to discuss the draft proposed procedural schedule stipulation and agreements in ER-2010-0355 and ER-2010-0356.

Tuesday, July 27, 2010 - beginning at 1:00 p.m., Staff met by phone for approximately one hour with representatives from OPC, KCPL and various Intervenors to discuss the proposed procedural schedule stipulation and agreements in ER-2010-0355 and ER-2010-0356.

Tuesday, July 27, 2010 - beginning at 4:00 p.m., Staff met by phone for approximately one and a half hours with representatives from OPC, KCPL and various Intervenors to discuss the draft proposed procedural schedule stipulation and agreements in ER-2010-0355 and ER-2010-0356. It was understood by the parties participating that Staff would file a Motion for a One Day Extension of Time to File Proposed Procedural Schedules in ER-2010-0355 and ER-2010-0356. Steve Dottheim was to draft and file the Staff motion.

Wednesday July 28, 2010 - beginning at 11:00 a.m., Staff met by phone for approximately one hour with representatives from OPC, KCPL and various Intervenors to discuss the draft proposed procedural schedule stipulation and agreements in ER-2010-0355 and ER-2010-0356.

Wednesday, July 28, 2010 - beginning 3:30 p.m., Staff met by phone for approximately one hour with representatives from OPC, KCPL and various Intervenors to discuss the draft proposed procedural schedule stipulation and agreements in ER-2010-0355 and ER-2010-0356. Nathan Williams was to attempt to advise the RLJs that the Staff might not be able to make the filings today.

Thursday, July 29, 2010 - Staff filing of Non-Unanimous Stipulation and Agreement, Proposed Procedural Schedule and Request to Late-File Jointly Proposed Procedural Schedule in File Nos. ER-2010-0355 and ER-2010-0356.

Friday, August 6, 2010 - Staff filing of Staff's Construction Audit and Prudence Review of Iatan 1 Environmental Upgrades / Air Quality Control System (AQCS) for Costs Reported as of April, 30, 2010 in File Nos. ER-2010-0355 and ER-2010-0356.

Attached are the lists of Staff attendees at the conference calls noted above, except for July 8, 2010. Steve Dottheim's list of Staff on the July 8, 2010 conference call with KCPL, OPC and various Intervenors indicates Staff included Wess Henderson, Keith Majors, Cary Featherstone, Sarah Kliethermes, Chuck Hyneman, and Steve Dottheim.

7-9-10
Staff Meeting KCPI + GMO

- Wes Hendrix
- Guy Gilbert
- Mike Schepelbe
- Walt Cecil
- ALAN BAX
- Cart Wells
- Shawn Lange
- FASSIL FANTA
- Seoung Joun Wan
- Lisa Kremer
- Greg Brossier
- Dan Beck
- BOB SCHALLENBERG
- Mattie Nutrich
- STEVEN DOTTHEIM
- David Murray
- DAND ELLIOTT
- Dana Eaves
- John Rogers
- Joan Wandel
- Cary Featherstone
- Chuck Hyman (Kansas City by phone)
- Leon Bender

7-16-10

Step + Agreement call

ER-2010-0355 + ER-2010-0356

Wes Anderson

John Rogers

STEVEN DOTTHEIM

Cary Featherstone

Sarah Kiethems

David Murray

Eric Dearmont

Gene Mantle

Carl Wells

Bob Schallenberg

7-20-10 KCP1 + GMO
9:30 staff only meeting

Clay Featherstone } by phone.

Chuck Harrison

Wesley Sanders

Nathan Williams

Bob Schallerberg

Carl Wells

Jaime Ott

Sarah Kiehnmes

STEVEN DOTHELM

Dan Beck

Discuss Wind Turbine info provided
by KCP1 Tuesday - 7-20-10

7-20-10
KCP1-GMO

2:00 call

Cay Fealbertone } K.C. Phone

Check Kammus }

Wendy Jen

Guy Gilbert

Sarah Kiehn

Carl Wells

STEVEN DOTTHEIM

Dan Beck

Nathan Williams

Bob Schallenberg

KCP1 & GMD

7-21-10 - 2:00 PM

Wendy Anderson

Cheryl Hemenway - KC leg phone

Nathan Williams

Guy Gilbert

Curt Wells

Dan Beck

STEVEN DOTTHEIM

7-23-10

10:00 AM KCP/4 GMO

ER-2010-0355 + ER-2010-0356

Wes Hadley

Curt Wells

Sarah Methomas

Eric Dearmont

Cary Featherstone

STEVEN DOTTHELM

Bob Schallenberg

Nate Dutch

Check Hegenon by phone in KC

Monday KCPL + GMD

7-26-10

1 hour

2:00 PM

KCPL

Wes Anderson

Cory Featherstone (By Phone)

Curt Wells

Dan Beck

STEVEN DOTHEIM

Bob Schallenberg

Nate Dutts

Sarah Kethermes

KCP1 & G-MO
July -27-10 am

8:30 AM

1 hour 10 min

Cocoy Featherstone by phone

Wendy

Dan Beck

Guy Gilbert

John Rogers

Nathan Williams

Carl Wells

Sarah Kleithorn

STEVEN DOTTHEIM

Tuesday
~~Thursday~~
July 27 2010 KC/14 GMU
1:00 PM to 2:15 PM

Cary Featherstone (By Phone)

Wes Anderson

Bob Schallenberg

Guy Gilbert

Nathan Williams

Carl Wells

Sarah Klethman

STEVEN DOTTHEIM

John Rogers

Bob Schallenberg

Tuesday

7-27-10

4:00 PM to 5:30 PM

Cary Featherstone (By Phone)

Wes Anderson

Bob Schallenberg

John Rogers

Guy Gilbert

Nathan Williams

Carl Wells

Dan Beck

Sarah Klethman

STEVEN DOTTHEIM

Meeting KCPL/GMO

PROCEDURAL Schedule Discussions

11:00AM 7/28/10 Room 810

Bob Schallenberg

STEVE DOTTHEIM

Curt Wells

Sarah Kieffer

Cary Featherstone

Guy Gilbert

Wendy Headlee

7.28.10

3:30 PM

step 4 Agreement ER-2010-0356

Wendy Headlee

Guy Gilbert

Nathan Williams

Curt Wells

Sarah Kieffer

STEVEN DOTTHEIM

Cary Featherstone

Bob Schallenberg

Dan Beck

Kansas City Power & Light Company, Case No. ER-2020-0355

KCPL	GMO-MPS	GMO-L&P	KCPL Greater Missouri Operations, Case No. ER-2010-0356	KCPL / GMO	Staff	Staff Supv
R-1			Remove Gross Receipts Tax revenue (MO only)	Weisensee	McMellen	Featherstone
R-20			Normalize bad debt expense related to revenue in R-20	Weisensee	McMellen	Featherstone
R-20	R-20	R-20	Normalize MO retail revenues (MO only)	Rush/McCollister	McMellen	Featherstone
R-20			Normalize KS retail revenues (KS only)	Rush/McCollister	McMellen	Featherstone
R-78			Amortize bulk power margins in excess of 25th percentile (MO only)	Weisensee	Harris	Featherstone
R-21	R-21	R-21	Adjust MO forfeited discounts for R-20 (MO only)	Weisensee	Herrington	Featherstone
R-21			Adjust KS forfeited discounts for R-20 (KS only)	Weisensee	Herrington	Featherstone
R-22			In-Field Service Fee Revenues	Rush	McMellen	Featherstone
	R-30	R-30	Inter-company Off-System Revenue		Harris	Featherstone
R-35	R-35	R-35	Normalize Bulk Power Sales	Schnitzer	Harris	Featherstone
R-77			Reverse book provision for return of bulk power margins > 25th percentile, including interest (MO only) See R-78	Weisensee	Hyneman	Featherstone
	CS-11	CS-11	Out-of-period-items - Cost of Service	Weisensee	Hyneman	Featherstone
CS-12			Adjust test year depreciation on unit trains to 100% jurisdictional basis	Weisensee	Hyneman	
CS-22	CS-22	CS-22	Amortize deferred gain on sale of SO2 emissions allowances	Weisensee	Harris	Hyneman
CS-24	CS-24		Normalize fuel and purchase power energy (on system)	Crawford	Harris	Hyneman
CS-50		CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	Weisensee	Majors	
CS-103			Amortize reparations, net of unamortized costs, for STB litigation	Weisensee/Blunk	Hyneman	
CS-105			Amortize DOE refund KS regulatory liability	Weisensee/Blunk	Hyneman	Featherstone
CS-120			Annualize depreciation exp based on juris dep rates applied to juris plant-unit trains	Spanos/ Weisensee	Hyneman	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-120	Weisensee	Herrington	Featherstone
CS-24		CS-24	Normalize fuel and purchase power energy (on system)	Crawford/Blunk	Harris	Hyneman
CS-25	CS-25	CS-25	Normalize purchased power capacity costs	Crawford	Harris	Hyneman
CS-4			Reflect KCREC test year bad debt expense in KCP&L's COS	Weisensee	Herrington	Featherstone
CS-9			Reflect KCREC test year bank commitment fees in KCP&L's COS	Cline/Weisensee	Herrington	Featherstone
CS-11			Reverse test year deferral of advertising costs per ER-2009-0089	Weisensee	Prenger	Hyneman
CS-11			Reclassify COS amount to below the line per analysis of activity	Weisensee	Hyneman	
CS-11			Eliminate termination of wind option contract cost	Weisensee	Hyneman	Featherstone
CS-11			Eliminate test year equity compensation	Weisensee	Hyneman	Featherstone
CS-11			Reflect revision of Mass Allocation Factor for test year	Weisensee	Herrington	Featherstone
CS-12			Adjust test year depreciation on fleet equip to 100% jurisdictional basis	Weisensee	Hyneman	
CS-20	CS-20	CS-20	Normalize bad debt expense related to test year revenue	Weisensee	McMellen	Featherstone
	CS-30	CS-30	Eliminate Inter-company Off-System Sales Costs	Weisensee	Harris	Featherstone
	CS-34		Pipeline Reservation Charges	Weisensee	Harris	Hyneman
	CS-35		Cost of Off-system Sales	Weisensee	Harris	Featherstone
CS-36			Annualize Wolf Creek refueling outage amortization	Weisensee	Hyneman	
CS-37			Adjust Nuclear decommissioning expense	Clizer	Hyneman	
CS-40	CS-40	CS-40	Normalize Transmission maintenance expense	Weisensee	Herrington	Featherstone
CS-41	CS-41	CS-41	Normalize Distribution maintenance expense	Weisensee	Herrington	Featherstone
CS-42	CS-42	CS-42	Normalize Production maintenance expense	Weisensee	Herrington	Featherstone
	CS-43	CS-43	Major Maintenance	Weisensee	Herrington	Featherstone
CS-44	CS-44	CS-44	Adjust cost of Economic Relief Pilot Program (ERPP) (MO only)	Alberts/Weisensee	Operations	Hyneman

Kansas City Power & Light Company, Case No. ER-2020-0355

KCPL	GMO-MPS	GMO-L&P	KCPL Greater Missouri Operations, Case No. ER-2010-0356	KCPL / GMO	Staff	Staff Supv
CS-45	CS-45	CS-45	Normalize transmission of electricity by others	Weisensee	Harris	Featherstone
	CS-46		Crossroads		Hyneman	Featherstone
CS-48	CS-48	CS-48	Annualize non-labor O&M expenses for new latan 2	Weisensee	Majors	Hyneman
CS-50	CS-50		Annualize salary and wage expense for changes in staffing levels and base pay rates	Weisensee	Prenger	Majors
CS-51	CS-51	CS-51	Normalize incentive compensation costs- Value Link	Weisensee	Prenger	Majors
CS-52	CS-52	CS-52	Normalize 401k costs	Weisensee	Prenger	Majors
	CS-53	CS-53	Payroll Taxes - FICA		Prenger	Majors
CS-54	CS-54	CS-54	Normalize relocation costs	Weisensee	Majors	Hyneman
CS-55	CS-55	CS-55	Normalize severance costs	Weisensee	Majors	Hyneman
CS-60	CS-60	CS-60	Annualize other benefit costs	Weisensee	Majors	Hyneman
CS-61	CS-61	CS-61	Annualize OPEB expense	Weisensee	Harrison	Hyneman
CS-62	CS-62	CS-62	Normalize SERP expense (MO only)	Weisensee	Hyneman	Harrison
	CS-63	CS-63	ERISA Minimum Tracker Amortization		Harrison	Hyneman
CS-65	CS-65	CS-65	Annualize FAS 87 and FAS 88 pension expense (incl SERP for KS basis)	Vogl/Weisensee	Harrison	Hyneman
CS-70	CS-70	CS-70	Annualize Insurance Premiums	Weisensee	Herrington	Featherstone
CS-71	CS-71	CS-71	Normalize injuries and damages expense	Weisensee	Herrington	Featherstone
CS-77	CS-77		Annualize Customer Accounts expense for credit card payment costs	Weisensee	Majors	Hyneman
		CS-77	Credit Card & Electronic Check		Majors	Hyneman
CS-78			Annualize KCREC bank fees related to sale of receivables	Cline	Herrington	Featherstone
	CS-79	CS-79	Outsourced Meter Reading Expense		Herrington	Featherstone
CS-80	CS-80	CS-80	Amortize MO, KS and FERC rate case expenses	Weisensee	Prenger	Hyneman
CS-85	CS-85	CS-85	Annualize regulatory assessments	Weisensee	Prenger	Hyneman
CS-86	CS-86	CS-86	Annualize SPP, RTO and NERC fees	Weisensee	Featherstone	Hyneman
CS-90	CS-90	CS-90	Remove Institutional and Image-Related Advertising	Weisensee	Prenger	Hyneman
CS-91			Amortize advertising MO regulatory asset	Weisensee	Prenger	Hyneman
CS-92	CS-92	CS-92	Adjust dues, donations and contributions	Weisensee	Prenger	Hyneman
CS-95	CS-95	CS-95	Amortize Merger transition costs (MO)	Ives	Majors	Hyneman
CS-96			Amortize Merger transition costs (KS)	Ives	Majors	Hyneman
	CS-99	CS-99	St. Joe Merger Transition Costs		Hyneman	
CS-100	CS-100	CS-100	Amortize MO DSM regulatory assets	Bryant/Weisensee	Hyneman	
CS-100			Amortize KS DSM deferred costs collected through Energy Efficiency Rider	Weisensee	Hyneman	
CS-101			Amortize Talent Assessment severance and outplacement regulatory asset	Weisensee	Hyneman	
CS-102			Amortize Employment Augmentation regulatory asset (KS only)	Weisensee	Hyneman	
CS-104			Amortize R&D tax credit consulting fee regulatory asset (MO only)	Weisensee	Hyneman	
	CS-106		Sibley AAO Amortization		Herrington	Featherstone
		CS-107	L&P Ice Storm AAO		Herrington	Featherstone
	CS-108	CS-108	MPS's and L&P's Share of JEC		Herrington	Featherstone
CS-109	CS-109	CS-109	Adjust Lease Expense - Corporate Headquarters	Weisensee	Majors	Hyneman
	CS-110		JEC Amounts in 183.2		Hyneman	
	CS-111	CS-111	Amort latan I Reg Asset		Hyneman	
CS-115			Amortize Legal Fee Reimbursement	Weisensee	Hyneman	
CS-116	CS-116	CS-116	Adjust Costs of Renewable Energy Standards	Rush/Weisensee	Hyneman	
	CS-117	CS-117	DSM Potential Study		Hyneman	

Kansas City Power & Light Company, Case No. ER-2020-0355

KCPL GMO-MPS GMO-L&P KCPL Greater Missouri Operations, Case No. ER-2010-0356 KCPL / GMO Staff Staff Supv

KCPL	GMO-MPS	GMO-L&P	KCPL Greater Missouri Operations, Case No. ER-2010-0356	KCPL / GMO	Staff	Staff Supv
CS-120	CS-120	CS-120	Annualize dep exp based on juris depr rates applied to juris plant- transportation equip (O&M%)	Spanos/ Weisensee	Herrington	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-120	Weisensee	Herrington	Featherstone
CS-120			Annualize dep expense based on rates applied to plant-in-service at indicated period	Spanos/ Weisensee	Herrington	Featherstone
	CS-122		Amort of Unrecovered Reserve - General Plant	Weisensee	Hyneman	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-120	Weisensee	Herrington	Featherstone
CS-12			Adjust test year amortization to 100% jurisdictional basis	Weisensee	Featherstone	
CS-38			Reverse test year MO additional amortization and KS pre-tax payment on plant	Weisensee	Featherstone	
CS-111			Amortize latan 1/Common Regulated Asset	Weisensee	Majors	Hyneman
CS-121	CS-121	CS-121	Annualize amortization expense based on juris rates applied to unamortized plant-in-Service	Weisensee	Herrington	Featherstone
CS-122			Amortize underrecovered general plant reserve for depreciation	Spanos/ Weisensee	Herrington	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-121	Weisensee	Herrington	Featherstone
CS-10			Reflect test year interest on customer deposits in COS	Weisensee	Prenger	Hyneman
CS-76			Annualize interest on customer deposits	Weisensee	Prenger	Hyneman
CS-10			Reflect test year interest on customer deposits in COS	Weisensee	Prenger	Hyneman
CS-76	CS-76		Annualize interest on customer deposits	Weisensee	Prenger	Hyneman
CS-18			Reverse test year Kansas City, Missouri Earnings Tax (MO only)	Weisensee	Harrison	Featherstone
CS-53			Annualize FICA payroll tax expense	Weisensee	Prenger	Featherstone
CS-126	CS-126	CS-126	Adjust property tax expense	Weisensee	Herrington	Featherstone
CS-125	CS-125	CS-125	Income Taxes	Weisensee	Harrison	Hyneman
CS-18			Reflect normalized Kansas City, Missouri Earnings Tax (MO only)	Weisensee	Harrison	Hyneman
RB-3	NA		Adjust Wolf Creek Disallowance to MO jurisdictional basis	Weisensee	Herrington	Featherstone
RB-11			Reclassify amounts from plant to below the line	Weisensee	Herrington	Featherstone
RB-20			Increase plant for additions and retirements for the period subsequent to the test period	Weisensee	Herrington	Featherstone
RB-13			Adjust test year Accumulated Reserve to a MO jurisdictional basis	Weisensee	Herrington	Featherstone
RB-30			Adjust test year MO basis Accumulated Reserve to a projected MO basis balance at the Update/True Up period	Weisensee	Herrington	Featherstone
RB-50	RB-50		Adjust Prepayments to 13-Month average	Weisensee	Prenger	Hyneman
	RB-55		Emission Allowances		Harris	Hyneman
RB-72	RB-72		Adjust Materials & Supplies Inventory balance	Weisensee	Prenger	Hyneman
RB-74	RB-74		Adjust Fossil inventories to required levels	Blunk	Harris	Hyneman
RB-75	NA		Adjust Nuclear inventory to 18-month average	Weisensee	Harris	Hyneman
Model			Impact of other adjustments on Cash Working Capital	Weisensee	Herrington	Featherstone
RB-65			Ppd Pension asset - Adjust TY balance to balance at indicated period (54.5%)	Weisensee	Harrison	Hyneman
RB-65			Ppd Pension Asset -Adjust TY balance to balance at indicated period (44.3%)	Weisensee	Harrison	Hyneman
RB-65			Ppd Pension Asset - Adjust TY balance to balance at indicated period (1.2%)	Weisensee	Harrison	Hyneman
RB-5			Pension Reg Asset - Adjust test year balance to jurisdictional balance	Weisensee	Harrison	Hyneman

Kansas City Power & Light Company, Case No. ER-2020-0355

KCPL	GMO-MPS	GMO-L&P	KCPL Greater Missouri Operations, Case No. ER-2010-0356	KCPL / GMO	Staff	Staff Supv
RB-65			PPd Pension Asset - Adjust TY MO basis balance to balance at indicated period	Weisensee	Harrison	Hyneman
RB-60	NA		Adjust test year balance to balance at indicated period (Nuclear KS Only)	Weisensee	Hyneman	Majors
	RB-63		MPS ERISA	Weisensee	Harrison	Hyneman
RB-100	RB-100		Adjust test year balance of Regulatory Plan Programs to balance at indicated period	Bryant/Weisensee	Hyneman	Majors
RB-44			Adjust test year balance of Economic Relief Pilot Program to balance at indicated period	Alberts/Weisensee	Hyneman	Majors
RB-25			latan1/Common Reg Asset	Weisensee	Hyneman	Majors
	RB-125		Accumulated Deferred Income Taxes	Weisensee	Harrison	Hyneman
RB-126			Accumulated Deferred Income Taxes - Schedule 1, line1-047	Weisensee	Harrison	Hyneman
	RB-127		Accumulated Deferred Income Taxes	Weisensee	Harrison	Hyneman
RB-55			Deferred Gain on Emission Allowance Sales - Schedule 1, lines 1-048	Weisensee	Harris	Hyneman
RB-71	RB-71		Adjust Advances for Construction to 13-Month average	Weisensee	Prenger	Hyneman
RB-70	RB-70		Adjust Customer Deposits to 13-Month average	Weisensee	Prenger	Hyneman
RB-13			Reg Plan Amortizations - Adjust test year Accumulated Reserve to a MO jurisdictional basis	Weisensee	Featherstone	Hyneman
RB-30			Reg Plan Amortizations - Adjust test year MO basis Reserve to actual MO basis balance at the Update/True Up period	Weisensee	Featherstone	Hyneman
R-78			Reflect proposed rate increase, excluding additional amortization to maintain credit ratios	Blanc/Weisensee	Featherstone	Hyneman
Bad Debt			Adjust bad debt expense related to proposed rate increase	Weisensee	McMellen	Featherstone
TAX			Adjust inc tax exp for impact of proposed rate increase, excluding additional amort to maintain credit ratios	Weisensee	Harrison	Hyneman
CWC			Adjust cash working capital for impact of proposed rate increase	Weisensee	Herrington	Featherstone

Kansas City Power & Light Company, Case No. ER-2020-0355**KCPL Greater Missouri Operations, Case No. ER-2010-0356**

Issue	Primary	Secondary
FAS 87 Pensions	Harrison	Hyneman
FAS 106 OPEBs	Harrison	Hyneman
Income Tax Expense	Harrison	Hyneman
Surface Transportation Board Adjustment	Hyneman	Majors
Fuel/P.P. (Energy)/Fuel Adders	Harris	Hyneman
EPA Auction Process	Harris	Hyneman
Purch Power Capacity	Harris	Featherstone
Inter-company Off-System Fuel & P.P.	Harris	Hyneman
Off-System Sales Fuel, P.P. & Transmission	Harris	Featherstone
Eliminate Cost of Sales from WPKSE	Harris	Featherstone
Reservation Charge	Harris	Hyneman
Payroll	Prenger	Featherstone
Benefits (detail 12-18)	Prenger	Featherstone
Insurance	Prenger	Featherstone
Major Maintenance	Herrington	Featherstone
Maintenance Expense	Herrington	Featherstone
Injuries & Damages	Herrington	Featherstone
Bad Debt	McMellen	Featherstone
PSC Assessment	Prenger	Hyneman
Customer Deposits - Interest	Prenger	Hyneman
Rate Case Expense	Prenger	Hyneman
Fixed Transmission Expense	Harris	Featherstone
Dues & Donations	Prenger	Hyneman
Advertising	Prenger	Hyneman
Demand-Side Management	Hyneman	Featherstone
Postage Expense	Prenger	Hyneman
Vegetation Management & Infrastructure	Herrington	Featherstone
Merger Effects	Hyneman	Majors
Outsourced Meter Reading Expense	Herrington	Featherstone
MPS's Share of JEC	Herrington	Featherstone
Misc. Test Year Adj.	Majors	Hyneman
Transition Costs	Hyneman	Majors
Payroll Taxes	Prenger	Featherstone
Crossroads	Featherstone	Hyneman
Credit Card & Electronic Check	Hyneman	Majors
Property Tax	Herrington	Featherstone
Depr Exp (MPS & Shared)	Herrington	Featherstone

Kansas City Power & Light Company, Case No. ER-2020-0355
KCPL Greater Missouri Operations, Case No. ER-2010-0356

<u>Issue</u>	<u>Primary</u>	<u>Secondary</u>
FAS 87 Pensions	Harrison	Hyneman
Sibley AAO Amortization	Hyneman	Prenger
ELECTRIC PLANT	Herrington	Featherstone
ACCUM DEPRECIATION & AMORT	Herrington	Featherstone
PRIOR NET PREPAID PENSION ASSET - MO	Harrison	Hyneman
PRIOR NET PREPAID PENSION ASSET - KS	Harrison	Hyneman
PRIOR NET PREPAID PENSION ASSET - WS	Harrison	Hyneman
PENSION REGULATORY ASSET - FAS87	Harrison	Hyneman
REG ASSET - DSM PROGRAMS - MO	Hyneman	Prenger
REG ASSET - ERPP PROGRAMS - MO	Hyneman	Prenger
REG ASSET - IATAN 1 & COMMON PLANT - MO	Hyneman	Majors
ACCUM. DEFERRED TAXES	Harrison	Hyneman
DEFERRED GAIN ON SO2 EMISSION CR	Harris	Hyneman
CUST. ADVANCES FOR CONST - MO	Herrington	Featherstone
CUSTOMER DEPOSITS - MO	Herrington	Featherstone
REGULATORY PLAN ADDL AMORT - MO	Featherstone	Hyneman
CASH WORKING CAPITAL	Herrington	Featherstone
FUEL INVENTORY	Harris	Hyneman
NUCLEAR FUEL IN REACTOR	Harris	Hyneman
PREPAYMENTS	Herrington	Featherstone