

## Missouri Public Service Commission

Respond Data Request

<b>Data Request No.</b>	0622	
<b>Company Name</b>	Kansas City Power & Light Company-Investor(Electric)	
<b>Case/Tracking No.</b>	ER-2010-0355	
<b>Date Requested</b>	12/30/2010	
<b>Issue</b>	Rate Base - Other Rate Base Issues	<u>Staff Exhibit No 280</u>
<b>Requested From</b>	Lois J Liechti	<u>Date 1-26-11 Reporter JL</u>
<b>Requested By</b>	Chuck Hyneman	<u>File No ER-2010-0355</u>
<b>Brief Description</b>	Nielsen/Pegasus Questions	
<b>Description</b>	<p>With Reference to the Rebuttal Testimony of Kris Nielsen: 1. Please provide a listing of the dates he or his team visited the Iatan site; 2. Please provide a list and description of all meetings between Iatan/KCPL personnel and Pegasus similar to Archibald Rebuttal Schedule of Meetings with Staff (if such a schedule is available) 3. Please provide the basis and support for his statement at Page 41 that Pegasus was treated equally with MPSC and KCC Staff. How did Pegasus know if they were provided with documents that were claimed as privileged documents by KCPL to Staff? 4. Please include a list with descriptions of all data requests from Pegasus to KCPL related to the Iatan projects; 5. Reference the statement at page 44 lines 3 through 5. Please list each and every audit performed for a Commission Staff (if not previously provided) and provide a copy of each and every report provided to that Staff. Please provide the name of the Commission and the name of the Staff contact at that Commission; 6. Please provide a copy of each and every document, rule, regulation, books, magazine articles, white papers or any other source used by Mr. Nielsen and/or his audit team to support the definition of a construction audit at page 46 of his rebuttal testimony; 7. Do prudence audits have any authoritative guidance or generally accepted principles or standards? If yes, please list and describe all authoritative rules, regulations, guidelines for prudence audits, prudence reviews, or prudence evaluations. Does such a term as "generally accepted prudence standards" (Nielsen page 30) exist? If so, please provide a copy of such standards. If not, where did Mr. Nielsen find this term? 8. Through the current date, please provide the number of hours each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) spent in Iatan 1 and Iatan 2 construction projects by month and year for all work (2005 through current date) on the Iatan construction project or rate case, or any other work for KCPL. 9. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe their roles and responsibilities as it pertains to the Iatan construction projects and KCPL rate case work. Please provide a copy of all audit/review/evaluation notes, findings, workpapers, or any documents created; 10. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his prudence evaluation? If so, please explain and provide the criteria he used to judge his independence. 11. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his rate case testimony as an advocate of KCPL and his criticisms of the positions taken by Staff and Mr. Drabinski? If so, please explain and provide the criteria he used to judge his independence in this advocacy work; 12. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe the specific sections of Mr. Nielsen's testimony that they authored and/or had a significant role in the development of the testimony; 13. Reference the statement at page 39 lines 21 through line 23. A) Has Mr. Nielsen or his audit team seen any examples when this took place in these proceedings in any manner? If yes, please list</p>	

each example and explain why the quote was out of context. B) Please provide the sections that was left out that puts the quote in the appropriate context. C) Please define the word "attack" as used on line 22 and list describe and explain each and every example where Mr. Nielsen and his audit team believes any attack on the Company was made, to the best of his knowledge and the best of the knowledge of his audit team. D) As independent parties to this case (assuming Pegasus considers itself independent of KCPL), has Mr. Nielsen and his audit team seen any "attacks" on the Staff of the Missouri Public Service Commission in KCPL's direct or rebuttal filings in this case that he and/or his audit team have reviewed? If so, please list each such attack and state whether or not he supports the attack or does not support the attack. E) Using Mr. Nielsen's definition of "attack" as used in his testimony; did Mr. Nielsen consider that he or any member of his audit team attacked any of the testimony or the Audit Reports of the MPSC Staff? If yes, please explain; 14. Please provide all education and work experience for Pegasus employee Brenda Pearson and a description of why Pegasus believes her hourly rate charged to KCPL is reasonable for the type of work performed; 15. Reference the list of interviewees cited by Mr. Nielsen at pages 40 and 41 of his rebuttal testimony. A) Did Mr. Nielsen or his audit team have any concerns with the experience level and qualifications of any of these individuals in their capacity on the Iatan projects? If yes, please explain. If no, does Mr. Nielsen and his audit team believe that each of these individuals had the required experience, skill and knowledge to successfully perform their assigned duties and responsibilities on the Iatan construction project? B) Please provide the names of the Pegasus auditor or evaluation who conducted the interview of each KCPL employee and other individuals. Please list the name of the interviewer and the names of the KCPL employee or other individual interviewed and the date of the interview. C) Please provide a copy of all notes taken prior to, during, and subsequent to the interview. D) Please provide a copy of all structured interview questions asked each individual; 16. Did Mr. Nielsen or Pegasus produce any reports, analyses, or other related documentation in support of their findings and conclusions on work related to Iatan? If so, please provide a copy of this documentation.

File No. \_\_\_\_\_  
 Date \_\_\_\_\_  
 Reporter \_\_\_\_\_

**Response**

Please see the response and attachments; verification form will be supplied on a future date.

**Objections**

NA

The attached information provided to **Missouri Public Service Commission** Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the **Missouri Public Service Commission** if, during the pendency of Case No. **ER-2010-0355** before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information. If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the **Kansas City Power & Light Company-Investor(Electric)** office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to **Kansas City Power & Light Company-Investor(Electric)** and its employees, contractors, agents or others employed by or acting in its behalf.

**Security :** Public  
**Rationale :** NA

Company Name: KCPL MO  
Case Description: 2010 KCPL Rate Case  
Case: ER-2010-0355

Response to Hyneman Chuck Interrogatories – Set MPSC\_20101230  
Date of Response: 01/10/2011

Question No. :0622

With Reference to the Rebuttal Testimony of Kris Nielsen: 1. Please provide a listing of the dates he or his team visited the Iatan site; 2. Please provide a list and description of all meetings between Iatan/KCPL personnel and Pegasus similar to Archibald Rebuttal Schedule of Meetings with Staff (if such a schedule is available) 3. Please provide the basis and support for his statement at Page 41 that Pegasus was treated equally with MPSC and KCC Staff. How did Pegasus know if they were provided with documents that were claimed as privileged documents by KCPL to Staff? 4. Please include a list with descriptions of all data requests from Pegasus to KCPL related to the Iatan projects; 5. Reference the statement at page 44 lines 3 through 5. Please list each and every audit performed for a Commission Staff (if not previously provided) and provide a copy of each and every report provided to that Staff. Please provide the name of the Commission and the name of the Staff contact at that Commission; 6. Please provide a copy of each and every document, rule, regulation, books, magazine articles, white papers or any other source used by Mr. Nielsen and/or his audit team to support the definition of a construction audit at page 46 of his rebuttal testimony; 7. Do prudence audits have any authoritative guidance or generally accepted principles or standards? If yes, please list and describe all authoritative rules, regulations, guidelines for prudence audits, prudence reviews, or prudence evaluations. Does such a term as “generally accepted prudence standards” (Nielsen page30) exist? If so, please provide a copy of such standards. If not, where did Mr. Nielsen find this term? 8. Through the current date, please provide the number of hours each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) spent in Iatan 1 and Iatan 2 construction projects by month and year for all work (2005 through current date) on the Iatan construction project or rate case, or any other work for KCPL. 9. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe their roles and responsibilities as it pertains to the Iatan construction projects and KCPL rate case work. Please provide a copy of all audit/review/evaluation notes, findings, workpapers, or any documents created; 10. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his prudence evaluation? If so, please explain and provide the criteria he used to judge his independence. 11. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his rate case testimony as an advocate of KCPL and his criticisms of the positions taken by Staff and Mr. Drabinski? If so, please explain and provide the criteria he used to judge his independence in this advocacy work; 12. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe the specific sections of Mr. Nielsen’s testimony that they authored and/or had a significant role in the development of the testimony; 13. Reference

the statement at page 39 lines 21 through line 23. A) Has Mr. Nielsen or his audit team seen any examples when this took place in these proceedings in any manner? If yes, please list each example and explain why the quote was out of context. B) Please provide the sections that was left out that puts the quote in the appropriate context. C) Please define the word "attack" as used on line 22 and list describe and explain each and every example where Mr. Nielsen and his audit team believes any attack on the Company was made, to the best of his knowledge and the best of the knowledge of his audit team. D) As independent parties to this case (assuming Pegasus considers itself independent of KCPL), has Mr. Nielsen and his audit team seen any "attacks" on the Staff of the Missouri Public Service Commission in KCPL's direct or rebuttal filings in this case that he and/or his audit team have reviewed? If so, please list each such attack and state whether or not he supports the attack or does not support the attack. E) Using Mr. Nielsen's definition of "attack" as used his testimony; did Mr. Nielson consider that he or any member of his audit team attacked any of the testimony or the Audit Reports of the MPSC Staff? If yes, please explain; 14. Please provide all education and work experience for Pegasus employee Brenda Pearson and a description of why Pegasus believes her hourly rate charged to KCPL is reasonable for the type of work performed; 15. Reference the list of interviewees cited by Mr. Nielsen at pages 40 and 41 of his rebuttal testimony. A) Did Mr. Nielsen or his audit team have any concerns with the experience level and qualifications of any of these individuals in their capacity on the Iatan projects? If yes, please explain. If no, does Mr. Nielsen and his audit team believe that each of these individuals had the required experience, skill and knowledge to successfully perform their assigned duties and responsibilities on the Iatan construction project? B) Please provide the names of the Pegasus auditor or evaluation who conducted the interview of each KCPL employee and other individuals. Please list the name of the interviewer and the names of the KCPL employee or other individual interviewed and the date of the interview. C) Please provide a copy of all notes taken prior to, during, and subsequent to the interview. D) Please provide a copy of all structured interview questions asked each individual; 16. Did Mr. Nielsen or Pegasus produce any reports, analyses, or other related documentation in support of their findings and conclusions on work related to Iatan? If so, please provide a copy of this documentation.

RESPONSE:

With Reference to the Rebuttal Testimony of Kris Nielsen:

1. Please provide a listing of the dates he or his team visited the Iatan site;

Answer:

- February 18 - 19, 2009
- October 5 - 7, 2009
- April 18 - 21, 2010
- May 26 - June 1, 2010
- June 13 - 16, 2010

- June 20 – 23, 2010

2. Please provide a list and description of all meetings between Iatan/KCPL personnel and Pegasus similar to Archibald Rebuttal Schedule of Meetings with Staff (if such a schedule is available)

Answer:

- February 18 – 19, 2009 – Iatan 1 interviews prudence audit. Attended by K. Nielsen. Meetings were held with Brent Davis, Carl Churchman, Terry Foster, Steve Jones, and unidentified support personnel. Reviewed documents.
- August 17, 2009 – Progress/Quantity Tracking Meeting between KCP&L Management, Commission Staff & Vantage, via telephone. Attended by J. Dignum.
- September 22, 2009 - Progress/Quantity Tracking Meeting between KCP&L Management, Commission Staff & Vantage, via telephone. Attended by J. Dignum.
- October 5 – 7, 2009 – Interviews with Bill Downey, Jeff Daniels, Carl Churchman, Brent Davis, Myra Burgess, Terry Foster, Denise Schumaker relative to Project Planning and Management, Project Control, Project Engineering Management, Procurement, Contract Administration with Document identification and review. Interviews and document reviews by K. Nielsen and P. Galloway.
- December 11, 2009 - Progress/Quantity Tracking Meeting between KCP&L Project Management, Commission Staff & Vantage, via telephone. Attended by J. Owen.
- January 28, 2010 – Progress/Quantity Tracking Meeting between KCP&L Project Management, Commission Staff & Vantage, via telephone. Attended by J. Dignum.
- April 5, 2010 – Progress/Quantity Tracking Meeting between KCP&L Management, Commission staff & Vantage, via telephone. Attended by J. Dignum.
- April 8, 2010 – Meeting with Brent Davis relative to Iatan 2 Start-up, via telephone. Interview by J. L. Dignum and J. Owen.
- April 18 – 20, 2010 – Interviews with Brent Davis, Terry Foster, Brad Lutz relative to Iatan Project Management and Project Controls with Document identification and review. Interviews and document reviews by J. Dignum and J. Owen.
- May 19 – 20, 2010 – Document reviews on Iatan Project at corporate offices.
- May 26 – 27, 2010 – Interviews Brent Davis, Brad Lutz, Terry Foster, Myra Burgess relative to current Iatan Project Progress and project document organization, request and review processes with Document identification and review. Interviews and document reviews by J. Dignum, J. Owen and J. Black.

- June 13 - 16, 2010 – Interviews with Brent Davis, Brad Lutz, Forest Archibald, John Park, and Chris Giles relative to Estimating, Budgeting, Cost Control System (including Skire), Auditing, and Earned Value with Document identification and review. Interviews and document reviews by J. Dignum, G. Tucker and J. Black
- June 20 - 22, 2010 – Interviews with Brent Davis, Terry Foster, Brad Lutz, Lynda Snedegar, Dustin Harmon, Mike Boyd, Myra Burgess, Denise Schumaker, David McDonald, Steve Jones, and Scott Nichols relative to Contract Administration, Procurement Management, Engineering Management, and Project Controls with Document identification and review. Interviews and document reviews by J. Dignum, J. Owen and C. Kennedy.

3. Please provide the basis and support for his statement at Page 41 that Pegasus was treated equally with MPSC and KCC Staff. How did Pegasus know if they were provided with documents that were claimed as privileged documents by KCPL to Staff?

Answer:

Pegasus-Global's independent prudence audit engagement on Iatan Units 1 and 2 was conducted by outside counsel retained by KCP&L – Duanne Morris served as an interface between the Iatan PMT and other KCP&L staff and officers. As an independent prudence auditor, Pegasus-Global could review and/or obtain any document related to the Project that was available and not privileged. Pegasus-Global made the requests to Duanne Morris and received the documents from Duanne Morris, unless Pegasus-Global personnel were on the Iatan site. In general, when Pegasus-Global requested a document that had already been requested or made available to the Kansas staff and/or Missouri staff, Pegasus-Global received the same documentation thus Pegasus-Global reviewed documentation that was made available and/or requested by the Kansas or Missouri staffs. Pegasus-Global was never denied any document that it wanted to see unless KCP&L claimed some form of privilege, and Pegasus-Global was informed of such by Duanne Morris. In addition, for instance, when Pegasus-Global requested Board minutes and materials, Pegasus-Global had to review them in KCP&L's offices, just like the Kansas or Missouri staffs. Pegasus-Global was treated like any third party auditor from Pegasus-Global's experience.

The documents on which privilege was claimed, for instance, were redacted copies of Schiff Hardin reports, and we received the same copies of the documents that Kansas staff or Missouri staff received. Dr. Nielsen personally confirmed by requesting copies of what had been turned over to the Kansas or Missouri staffs to see that the document which Pegasus-Global had received matched exactly what the Kansas and Missouri staffs had received.

Pegasus-Global independently requested documentation as described in the answer to Question 4 below, but generally it had been requested and/or made available to the Kansas and/or Missouri staffs.

4. Please include a list with descriptions of all data requests from Pegasus to KCPL related to the Iatan projects.

Answer:

The data requests were made orally in two ways:

- (a) Pegasus-Global made the data request for a category of documents and they were supplied by KCP&L. This included documents that were requested or made available to the Kansas and/or Missouri staffs because Pegasus-Global could see the company's Data Log with respect to the Kansas or Missouri staffs. This procedure was the primary mode in regards to Iatan Unit 1.
- (b) The documents related to Iatan Unit 2 that were requested and/or made available to the Kansas and /or Missouri staffs were made available to Pegasus-Global. Generally when Pegasus-Global staff was on the Iatan site, we reviewed such documentation. And either said we wanted copies the documents or made a determination that the documents were not necessary for our audit. One of the members of the Pegasus-Global staff many of session by the Kansas staff consultant via telephone, but could only do so if Pegasus-Global personnel were disclosed and remained silent. If Pegasus-Global had not been given documents that were reviewed by the Kansas staff and consultant in advance, the documents were made available during the next Pegasus-Global visit to the site.

Pegasus-Global was provided project records from those gathered for the Kansas Corporation Commission testimony related to the WSI and Aux Boiler issues raised on pages 231 to 241 of Dr. Nielsen's Testimony pursuant to our oral request that were transmitted via a CD to Pegasus-Global.

5. Reference the statement at page 44 lines 3 through 5. Please list each and every audit performed for a Commission Staff (if not previously provided) and provide a copy of each and every report provided to that Staff. Please provide the name of the Commission and the name of the Staff contact at that Commission;

Answer:

See answer to Missouri Staff DR's 0583 and 0584.

Pegasus-Global does not keep records of Staff contacts that were assigned to the audits after five years and all Commission audits conducted by Pegasus-Global were performed more than five years ago.

6. Please provide a copy of each and every document, rule, regulation, books, magazine articles, white papers or any other source used by Mr. Nielsen and/or his audit team to support the definition of a construction audit at page 46 of his rebuttal testimony;

Answer:

Copies of all of Dr. Nielsen's published papers and presentations if available have already been made available pursuant to Missouri Staff DR 0584 and to the extent there are documents referenced in those articles, they are publicly available.

See pages 44 through page 51 and the documents that are footnoted and provided in footnotes 3 through 8 of his testimony.

7. Do prudence audits have any authoritative guidance or generally accepted principles or standards? If yes, please list and describe all authoritative rules, regulations, guidelines for prudence audits, prudence reviews, or prudence evaluations. Does such a term as "generally accepted prudence standards" (Nielsen page30) exist? If so, please provide a copy of such standards. If not, where did Mr. Nielsen find this term?

Answer:

See answer to Question 2.2 of Data Request 0583 and Dr. Nielsen's testimony before the Missouri Public Service Commission on April 28, 2010, pages 213-214.

The term "generally accepted prudence standards" is discussed in Dr. Nielsen's testimony before the Missouri Public Service Commission in Case EO-2010-0259 on April 28, 2010, pages 217-222 which cites examples from the Missouri Commission. These generally accepted prudence standards employed by Pegasus-Global in prudence reviews/audits are be found in the various jurisdictional commission decisions and various written papers provided on the subject of prudence. Various state commissions have adopted standard prudence standard definitions, again whether it is in the specific commission standards or adopted in various matters or referenced in decisions by various commission that cite the standards. Pegasus-Global has been using the same definition of prudence for 25 years and in decisions of the Commissions in which Pegasus-Global has testified, the Commissions have not found any inconsistencies in reported decisions.

Documents are provided, if available, in the answer to DR 0583, Question 3, and DR 0584 Question 2.

8. Through the current date, please provide the number of hours each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) spent in Iatan 1 and Iatan 2 construction projects by month and year for all work (2005 through current date) on the Iatan construction project or rate case, or any other work for KCPL.

Answer:

See attached table.

9. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe their roles and responsibilities as it pertains to the Iatan construction projects and KCPL rate case work. Please provide a copy of all audit/review/evaluation notes, findings, work papers, or any documents created;



Answer:

As Dr. Nielsen stated in his deposition in Missouri on April 21, 2010 in Case EO-2010-259: "The normal way we do an audit, and Pegasus is somewhat unique in the fact that we do all of our work with senior people ... as a team, we all analyze the decisions and the decision making process at various levels all the way through the period that we're analyzing. And so we meet every other day and review what they have found, what the meanings as a group are. And if I'm going to testify, I make decisions with regards to the information that we've collectively found." (Deposition Transcript at page 35, line 17 through page 36, line 6.

See attached privilege log. All other documents are noted by footnotes to Dr. Nielsen's testimony and were provided with such testimony.

10. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his prudence evaluation? If so, please explain and provide the criteria he used to judge his independence.

Answer:

Yes.

Dr. Nielsen and the Pegasus-Global team conducted their prudence audits on the Iatan Project in compliance with the "Yellow Book" Standards (GAGAS) for performance audits.

11. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his rate case testimony as an advocate of KCPL and his criticisms of the positions taken by Staff and Mr. Drabinski? If so, please explain and provide the criteria he used to judge his independence in this advocacy work;

Answer:

Dr. Nielsen is not "advocating" for anyone but reporting on Pegasus-Global's findings with respect to the independent prudence audit that it performed, and its critique of the audits and findings by the Missouri staff and Mr. Drabinski. Pegasus-Global has presented its findings in Dr. Nielsen's testimony consistent with the independent audits that Pegasus-Global has conducted over the last 25 years. The approach and presentation is consistent with the standards expressed in the answers to questions 6 and 7 above, as explained in pages 30 through 72 of Dr. Nielsen's testimony.

12. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe the specific sections of Mr. Nielsen's testimony that they authored and/or had a significant role in the development of the testimony;

Answer:

See Answer to Question 9 above.

The entire Pegasus-Global team, including Dr. Nielsen, participated in drafting, reviewing and editing the entire testimony under his engagement direction. As the testifying expert Dr. Nielsen made all final decisions concerning the ultimate testimony filed for this Missouri Public Service Commission hearing and therefore is responsible for such testimony.

13. Reference the statement at page 39 lines 21 through line 23.

- A) Has Mr. Nielsen or his audit team seen any examples when this took place in these proceedings in any manner? If yes, please list each example and explain why the quote was out of context.

Answer:

From the full context of the answer to the question, what Dr. Nielsen is referring to is a situation, such as, when a contractor or vendor makes a construction claim they often use an audit report finding to “attack” the opposing party’s position. As Dr. Nielsen goes on in the next sentence, taking a sentence out of an audit report and not considering the whole audit report, including the stated purpose of the audit, is not dispositive with regards to issues of prudence.

Dr. Nielsen has not found examples of what he meant by the word “attack.” Dr. Nielsen did testify on April 28, 2010, in an On-the-Record Proceeding in EO-2010-0259 the before Missouri Commission in answer to Commissioner Jarrett who asked him for examples of his impression that the Missouri Staff was less than impartial in their audit report of December 31, 2009. See transcript pages 257 to 261.

Dr. Nielsen cannot find a quote on pages 39 through 41 as there is nothing quoted within the answer to the question “How did you approach your prudence review?”

- B) Please provide the sections that was left out that puts the quote in the appropriate context.

Answer:

See answer the Question DR 0622, 13.A above.

C) Please define the word “attack” as used on line 22 and list describe and explain each and every example where Mr. Nielsen and his audit team believes any attack on the Company was made, to the best of his knowledge and the best of the knowledge of his audit team.

Answer:

See answer the Question DR 0622, 13.A above.

The Pegasus-Global audit team did not evaluate the project in such context and thus has no examples requested.

D) As independent parties to this case (assuming Pegasus considers itself independent of KCPL), has Mr. Nielsen and his audit team seen any "attacks" on the Staff of the Missouri Public Service Commission in KCPL's direct or rebuttal filings in this case that he and/or his audit team have reviewed? If so, please list each such attack and state whether or not he supports the attack or does not support the attack.

Answer:

Pegasus-Global has not evaluated the KCP&L testimony from this perspective so Dr. Nielsen does not have an opinion on the question posed.

E) Using Mr. Nielsen's definition of "attack" as used in his testimony; did Mr. Nielsen consider that he or any member of his audit team attacked any of the testimony or the Audit Reports of the MPSC Staff? If yes, please explain;

Answer:

See answer to Question DR 0622, Question 13.D. above.

14. Please provide all education and work experience for Pegasus employee Brenda Pearson and a description of why Pegasus believes her hourly rate charged to KCPL is reasonable for the type of work performed;

Answer:

Brenda Pearson has over 30 years in the construction industry having started in the industry during and upon completion of her high school diploma. She was employed by Rainer Woodworking, where she responsible for all aspects of the firm's bidding, procurement and project management, including the management of subcontractors. After her employment with Rainer Woodworking, she went to work for Codel, where she held the position of shipping coordinator and just prior to her employment at Pegasus-Global was the Plant Supervisor responsible for all plant production. At one time Ms. Pearson had as many as 75 personnel reporting to her. Her project management and construction background and experience provide the expertise that Pegasus-Global seeks in its team engagements. Brenda Pearson is a supporting consultant for Pegasus Global Holdings Inc and has been in the employ of the firm since January 2008. She has been involved in all aspects of the company's business. Her management consulting engagements have included part of the Pegasus-Global team that assisted KCP&L on the Iatan 1 & 2 prudence audits in the Kansas Corporation Commission rate cases, Georgia

Power with the recertification hearing review for Vogtle Nuclear Units 3 &4, the Pegasus-Global prudence review team for Levy Nuclear Units 1 and 2, the Pegasus-Global team that provides assistance to TVA's senior management on the Bellefonte Unit 1 Nuclear plant, and the Pegasus-Global team that performed the City of Winnipeg Performance Audit on the City's Capital Improvement Program. In addition, Ms. Pearson has been involved in construction dispute resolution engagements, including a \$1 billion school system concerning standard of care issues, a review of a multi-billion dollar estimate for a state-wide culvert replacement project, and a light rail transit system for a major city. Pegasus-Global senior director engagement leads make the decisions as to who will be used as members of the audit team. Ms. Pearson's work performed in the MO KCP&L rate case and hourly rate is consistent with all other supporting consultant team members for this engagement.

15. Reference the list of interviewees cited by Mr. Nielsen at pages 40 and 41 of his rebuttal testimony.

A) Did Mr. Nielsen or his audit team have any concerns with the experience level and qualifications of any of these individuals in their capacity on the Iatan projects? If yes, please explain. If no, does Mr. Nielsen and his audit team believe that each of these individuals had the required experience, skill and knowledge to successfully perform their assigned duties and responsibilities on the Iatan construction project?

Answer:

During Pegasus-Global's interviews (at least the initial interview of the individual) Pegasus-Global typically reviews their position and experience with respect to the firm according to a format Pegasus-Global has used as a team for over 25 years.

Dr. Nielsen had no concerns.

B) Please provide the names of the Pegasus auditor or evaluation who conducted the interview of each KCPL employee and other individuals. Please list the name of the interviewer and the names of the KCPL employee or other individual interviewed and the date of the interview.

Answer:

On February 16, 2009 in regards to Iatan Unit 1, the Pegasus-Global senior members of the prudence audit team conducted telephone interviews of the following personnel:

- Carl Churchman
- Terry Bassham
- Brent Davis
- Steve Jones
- Terry Foster

See in addition the Response to Question Number 2 above.

C) Please provide a copy of all notes taken prior to, during, and subsequent to the interview.

Answer:

The only notes have been supplied in DR 0622, Question 9.

D) Please provide a copy of all structured interview questions asked each individual;

Answer:

The Pegasus-Global team uses an approach that Pegasus-Global has used for over 25 years of conducting prudence audits. Pegasus-Global uses interviews to put and place documents in context, find other documents, and/or to confirm related documentary evidence on which it relies for its audit findings.

16. Did Mr. Nielsen or Pegasus produce any reports, analyses, or other related documentation in support of their findings and conclusions on work related to Iatan? If so, please provide a copy of this documentation.

Answer:

Provided in DR 0622, Question 9 above and the footnotes to Dr. Nielsen's testimony which identify the source and the documents which were provided then with the testimony.

Attachments:

DR0622 Privilege Log.pdf

DR0622 Time.pdf

Q0622 MO Verification.pdf



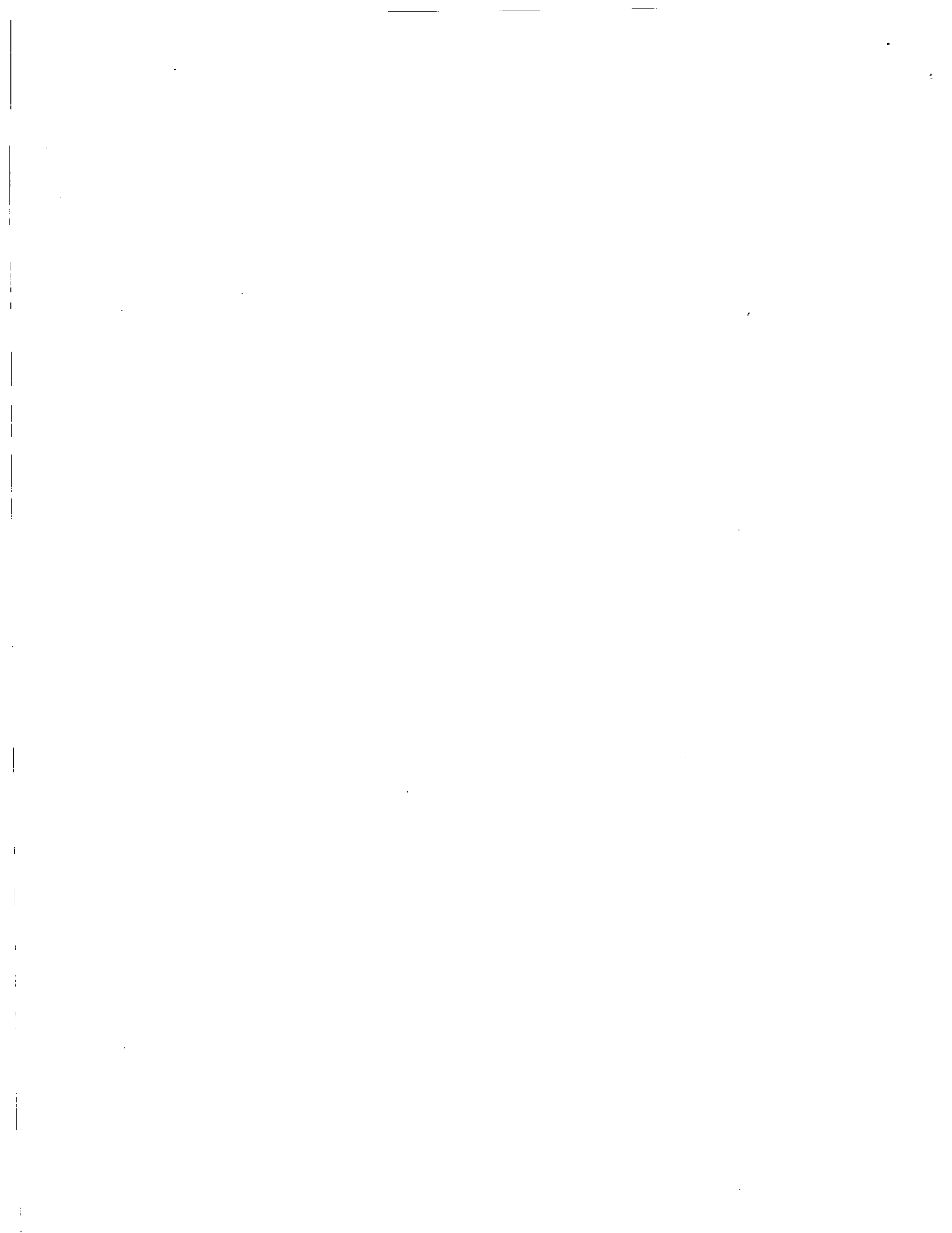
**PRIVILEGE LOG**

Dated: January 6, 2011

*ER-2010-0355 KCP&L Discovery*


**KCP&L Production of DR 0622 to Missouri Public Service Commission**

<b>DATE</b>	<b>RECIPIENT</b>	<b>AUTHOR</b>	<b>SUBJECT MATTER</b>	<b>PAGE</b>	<b>PRIVILEGE/PROTECTION CLAIMED</b>
11/15/2009	Counsel	Pegasus Global Holdings - Jack Dignum	Memorandum – Contract Administration	All	Attorney-Client Work Product
11/15/2009	Counsel	Pegasus Global Holdings - Jack Dignum	Memorandum – Cost Reforecast	All	Attorney-Client Work Product
11/09/2009	Counsel	Pegasus Global Holdings - John Owen	Memorandum – Project Definition Reports	All	Attorney-Client Work Product
11/03/2009	Counsel	Pegasus Global Holdings - John Owen	Memorandum – Kiewit Contract	All	Attorney-Client Work Product
10/21/2009	Counsel	Pegasus Global Holdings - John Owen	Memorandum – Burns & McDonnell Contract	All	Attorney-Client Work Product
10/20/2009	Counsel (cc: Chuck Whitney)	Pegasus Global Holdings - Kris Nielsen	Memorandum – Schiff Hardin Reports	All	Attorney-Client Work Product
10/16/2009	Counsel	Pegasus Global Holdings - John Owen	Memorandum – KCPL Status Reports	All	Attorney-Client Work Product
10/14/2009	Counsel	Pegasus Global Holdings - Kris Nielsen	Memorandum – CEP Oversight Meetings	All	Attorney-Client Work Product
10/30/2008	Counsel	Pegasus Global Holdings - Kris Nielsen	Memorandum – BOD Meetings and Presentations	All	Attorney-Client Work Product





**Pegasus Global Holdings Inc**  
**Time by Name & KCP&L Job**  
 January through December 2008

	<u>Jan 08</u>	<u>Feb 08</u>	<u>Mar 08</u>	<u>Apr 08</u>	<u>May 08</u>	<u>Jun 08</u>	<u>Jul 08</u>	<u>Aug 08</u>	<u>Sep 08</u>	<u>Oct 08</u>	<u>Nov 08</u>	<u>Dec 08</u>	
<b>Gerald W. Tucker</b>													
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.40	0.00	0.00	0.00	46.40
<b>Total Gerald W. Tucker</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46.40</u>
<b>John Owen</b>													
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.50	1.00	0.00	0.00	37.50
<b>Total John Owen</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36.50</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37.50</u>
<b>Kris Nielsen</b>													
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.30	109.80	73.10	0.00	0.00	194.20
<b>Total Kris Nielsen</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11.30</u>	<u>109.80</u>	<u>73.10</u>	<u>0.00</u>	<u>0.00</u>	<u>194.20</u>
<b>Patricia D Galloway</b>													
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	33.00	1.50	0.00	0.00	38.00
<b>Total Patricia D Galloway</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3.50</u>	<u>33.00</u>	<u>1.50</u>	<u>0.00</u>	<u>0.00</u>	<u>38.00</u>
<b>TOTAL</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14.80</u>	<u>225.70</u>	<u>75.60</u>	<u>0.00</u>	<u>0.00</u>	<u>316.10</u>

**Pegasus Global Holdings Inc**  
**Time by Name & KCP&L Job**  
 January through December 2009

	<u>Jan 09</u>	<u>Feb 09</u>	<u>Mar 09</u>	<u>Apr 09</u>	<u>May 09</u>	<u>Jun 09</u>	<u>Jul 09</u>	<u>Aug 09</u>	<u>Sep 09</u>	<u>Oct 09</u>	<u>Nov 09</u>	<u>Dec 09</u>	<b>TOTAL</b> <b>Billed</b>
<b>Gerald W. Tucker</b>													
2006 - KCP&L - latan 1	0.00	149.10	58.10	9.30	68.80	22.50	0.00	0.00	0.00	0.00	0.00	0.00	307.80
2008 - KCP&L - latan 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.70	11.40	1.60	33.30	0.60	50.60
<b>Total Gerald W. Tucker</b>	<b>0.00</b>	<b>149.10</b>	<b>58.10</b>	<b>9.30</b>	<b>68.80</b>	<b>22.50</b>	<b>0.00</b>	<b>3.70</b>	<b>11.40</b>	<b>1.60</b>	<b>33.30</b>	<b>0.60</b>	<b>358.40</b>
<b>Jack Dignum</b>													
2008 - KCP&L - latan 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30	78.90	157.60	89.15	122.30	450.25
<b>Total Jack Dignum</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.30</b>	<b>78.90</b>	<b>157.60</b>	<b>89.15</b>	<b>122.30</b>	<b>450.25</b>
<b>Jenelle Black</b>													
2008 - KCP&L - latan 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	57.50	0.00	90.50
<b>Total Jenelle Black</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33.00</b>	<b>57.50</b>	<b>0.00</b>	<b>90.50</b>
<b>John Owen</b>													
2006 - KCP&L - latan 1	0.00	124.00	33.50	28.00	53.50	24.00	0.00	0.00	0.00	0.00	0.00	0.00	263.00
2008 - KCP&L - latan 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.25	5.50	48.50	61.50	0.00	135.75
<b>Total John Owen</b>	<b>0.00</b>	<b>124.00</b>	<b>33.50</b>	<b>28.00</b>	<b>53.50</b>	<b>24.00</b>	<b>0.00</b>	<b>20.25</b>	<b>5.50</b>	<b>48.50</b>	<b>61.50</b>	<b>0.00</b>	<b>398.75</b>
<b>Kris Nielsen</b>													
2006 - KCP&L - latan 1	0.00	204.70	13.90	44.10	55.90	22.90	0.00	0.00	0.00	0.00	0.00	0.00	341.50
2008 - KCP&L - latan 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.10	42.70	128.40	84.20	102.70	361.10
<b>Total Kris Nielsen</b>	<b>0.00</b>	<b>204.70</b>	<b>13.90</b>	<b>44.10</b>	<b>55.90</b>	<b>22.90</b>	<b>0.00</b>	<b>3.10</b>	<b>42.70</b>	<b>128.40</b>	<b>84.20</b>	<b>102.70</b>	<b>702.60</b>
<b>Patricia D Galloway</b>													
2006 - KCP&L - latan 1	0.00	44.50	11.50	7.00	34.00	4.50	0.00	0.00	0.00	0.00	0.00	0.00	101.50
2008 - KCP&L - latan 2	0.00	0.00	0.00	0.00	0.00	0.00	1.50	10.20	12.50	81.00	76.50	92.00	273.70
<b>Total Patricia D Galloway</b>	<b>0.00</b>	<b>44.50</b>	<b>11.50</b>	<b>7.00</b>	<b>34.00</b>	<b>4.50</b>	<b>1.50</b>	<b>10.20</b>	<b>12.50</b>	<b>81.00</b>	<b>76.50</b>	<b>92.00</b>	<b>375.20</b>
<b>TOTAL</b>	<b>0.00</b>	<b>522.30</b>	<b>117.00</b>	<b>88.40</b>	<b>212.20</b>	<b>73.90</b>	<b>1.50</b>	<b>39.55</b>	<b>151.00</b>	<b>450.10</b>	<b>402.15</b>	<b>317.60</b>	<b>2,375.70</b>

**Pegasus Global Holdings Inc  
Time by Name & KCP&L Job**

	January through December											December			TOTAL			
	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	Billed	Unbilled	Dec 10				
<b>Gerald W. Tucker</b>																		
2008 - KCP&L - Iatan 2	8.50	2.10	13.90	1.50	3.70	34.70	73.90	49.10	15.30	4.30	148.40	29.90	0.00	29.90	383.30	0.00	383.30	
<b>Total Gerald W. Tucker</b>	<b>8.50</b>	<b>2.10</b>	<b>13.90</b>	<b>1.50</b>	<b>3.70</b>	<b>34.70</b>	<b>73.90</b>	<b>49.10</b>	<b>15.30</b>	<b>4.30</b>	<b>148.40</b>	<b>29.90</b>	<b>0.00</b>	<b>29.90</b>	<b>383.30</b>	<b>0.00</b>	<b>383.30</b>	
<b>Jack Dignum</b>																		
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	35.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.70	0.00	35.70	
2008 - KCP&L - Iatan 2	54.80	89.55	135.75	96.90	165.35	188.55	182.90	213.80	30.60	16.40	134.70	66.30	0.00	66.30	1,377.40	0.00	1,377.40	
<b>Total Jack Dignum</b>	<b>54.80</b>	<b>89.55</b>	<b>135.75</b>	<b>132.60</b>	<b>165.35</b>	<b>188.55</b>	<b>182.90</b>	<b>213.80</b>	<b>30.60</b>	<b>16.40</b>	<b>134.70</b>	<b>66.30</b>	<b>0.00</b>	<b>66.30</b>	<b>1,413.10</b>	<b>0.00</b>	<b>1,413.10</b>	
<b>Jenelle Black</b>																		
2008 - KCP&L - Iatan 2	0.00	17.00	27.50	45.50	40.00	70.00	89.50	0.00	0.00	0.00	52.80	29.00	0.00	29.00	371.30	0.00	371.30	
<b>Total Jenelle Black</b>	<b>0.00</b>	<b>17.00</b>	<b>27.50</b>	<b>45.50</b>	<b>40.00</b>	<b>70.00</b>	<b>89.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52.80</b>	<b>29.00</b>	<b>0.00</b>	<b>29.00</b>	<b>371.30</b>	<b>0.00</b>	<b>371.30</b>	
<b>John Owen</b>																		
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	6.00	
2008 - KCP&L - Iatan 2	11.00	16.00	58.50	68.50	1.00	44.00	45.00	0.00	0.00	0.00	131.50	14.00	0.00	14.00	389.50	0.00	389.50	
<b>Total John Owen</b>	<b>11.00</b>	<b>16.00</b>	<b>58.50</b>	<b>74.50</b>	<b>1.00</b>	<b>44.00</b>	<b>45.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>131.50</b>	<b>14.00</b>	<b>0.00</b>	<b>14.00</b>	<b>395.50</b>	<b>0.00</b>	<b>395.50</b>	
<b>Kris Nielsen</b>																		
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	182.80	25.80	1.00	0.00	6.40	0.00	0.00	0.00	0.00	0.00	0.00	215.80	0.00	215.80	
2008 - KCP&L - Iatan 2	43.80	61.40	112.00	33.00	151.30	226.70	238.30	174.00	14.30	36.00	237.70	49.50	20.80	70.30	1,378.00	20.80	1,398.80	
<b>Total Kris Nielsen</b>	<b>43.80</b>	<b>61.40</b>	<b>112.00</b>	<b>215.80</b>	<b>177.10</b>	<b>227.70</b>	<b>238.30</b>	<b>180.40</b>	<b>14.30</b>	<b>36.00</b>	<b>237.70</b>	<b>49.50</b>	<b>20.80</b>	<b>70.30</b>	<b>1,593.80</b>	<b>20.80</b>	<b>1,614.60</b>	
<b>Patricia D Galloway</b>																		
2006 - KCP&L - Iatan 1	0.00	0.00	0.00	8.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.20	0.00	8.20	
2008 - KCP&L - Iatan 2	15.00	11.90	43.10	23.60	13.70	76.10	137.00	89.40	4.00	0.00	154.20	80.80	4.00	84.60	648.80	4.00	652.80	
<b>Total Patricia D Galloway</b>	<b>15.00</b>	<b>11.90</b>	<b>43.10</b>	<b>31.80</b>	<b>13.70</b>	<b>76.10</b>	<b>137.00</b>	<b>89.40</b>	<b>4.00</b>	<b>0.00</b>	<b>154.20</b>	<b>80.80</b>	<b>4.00</b>	<b>84.60</b>	<b>656.80</b>	<b>4.00</b>	<b>660.80</b>	
<b>TOTAL</b>	<b>133.10</b>	<b>197.95</b>	<b>390.75</b>	<b>501.50</b>	<b>400.85</b>	<b>641.05</b>	<b>766.60</b>	<b>532.60</b>	<b>64.20</b>	<b>56.70</b>	<b>857.30</b>	<b>271.30</b>	<b>24.80</b>	<b>296.10</b>	<b>4,813.80</b>	<b>24.80</b>	<b>4,838.60</b>	



## Missouri Public Service Commission

Respond Data Request

<b>Data Request No.</b>	0622
<b>Company Name</b>	Kansas City Power & Light Company-Investor(Electric)
<b>Case/Tracking No.</b>	ER-2010-0355
<b>Date Requested</b>	12/30/2010
<b>Issue</b>	Rate Base - Other Rate Base Issues
<b>Requested From</b>	Lois J Liechti
<b>Requested By</b>	Chuck Hyneman
<b>Brief Description</b>	Nielsen/Pegasus Questions
<b>Description</b>	<p>With Reference to the Rebuttal Testimony of Kris Nielsen: 1. Please provide a listing of the dates he or his team visited the Iatan site; 2. Please provide a list and description of all meetings between Iatan/KCPL personnel and Pegasus similar to Archibald Rebuttal Schedule of Meetings with Staff (if such a schedule is available) 3. Please provide the basis and support for his statement at Page 41 that Pegasus was treated equally with MPSC and KCC Staff. How did Pegasus know if they were provided with documents that were claimed as privileged documents by KCPL to Staff? 4. Please include a list with descriptions of all data requests from Pegasus to KCPL related to the Iatan projects; 5. Reference the statement at page 44 lines 3 through 5. Please list each and every audit performed for a Commission Staff (if not previously provided) and provide a copy of each and every report provided to that Staff. Please provide the name of the Commission and the name of the Staff contact at that Commission; 6. Please provide a copy of each and every document, rule, regulation, books, magazine articles, white papers or any other source used by Mr. Nielsen and/or his audit team to support the definition of a construction audit at page 46 of his rebuttal testimony; 7. Do prudence audits have any authoritative guidance or generally accepted principles or standards? If yes, please list and describe all authoritative rules, regulations, guidelines for prudence audits, prudence reviews, or prudence evaluations. Does such a term as "generally accepted prudence standards" (Nielsen page 30) exist? If so, please provide a copy of such standards. If not, where did Mr. Nielsen find this term? 8. Through the current date, please provide the number of hours each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) spent in Iatan 1 and Iatan 2 construction projects by month and year for all work (2005 through current date) on the Iatan construction project or rate case, or any other work for KCPL. 9. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe their roles and responsibilities as it pertains to the Iatan construction projects and KCPL rate case work. Please provide a copy of all audit/review/evaluation notes, findings, workpapers, or any documents created; 10. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his prudence evaluation? If so, please explain and provide the criteria he used to judge his independence. 11. Does Mr. Nielsen consider himself to be independent of KCPL for the purpose of his rate case testimony as an advocate of KCPL and his criticisms of the positions taken by Staff and Mr. Drabinski? If so, please explain and provide the criteria he used to judge his independence in this advocacy work; 12. For each of the six-member Pegasus audit team (five individuals listed on page 5, including Mr. Nielsen) please describe the specific sections of Mr. Nielsen's testimony that they authored and/or had a significant role in the development of the testimony; 13. Reference the statement at page 39 lines 21 through line 23. A) Has Mr. Nielsen or his audit team seen any examples when this took place in these proceedings in any manner? If yes, please list</p>

each example and explain why the quote was out of context. B) Please provide the sections that was left out that puts the quote in the appropriate context. C) Please define the word "attack" as used on line 22 and list describe and explain each and every example where Mr. Nielsen and his audit team believes any attack on the Company was made, to the best of his knowledge and the best of the knowledge of his audit team. D) As independent parties to this case (assuming Pegasus considers itself independent of KCPL), has Mr. Nielsen and his audit team seen any "attacks" on the Staff of the Missouri Public Service Commission in KCPL's direct or rebuttal filings in this case that he and/or his audit team have reviewed? If so, please list each such attack and state whether or not he supports the attack or does not support the attack. E) Using Mr. Nielsen's definition of "attack" as used his testimony; did Mr. Nielson consider that he or any member of his audit team attacked any of the testimony or the Audit Reports of the MPSC Staff? If yes, please explain; 14. Please provide all education and work experience for Pegasus employee Brenda Pearson and a description of why Pegasus believes her hourly rate charged to KCPL is reasonable for the type of work performed; 15. Reference the list of interviewees cited by Mr. Nielsen at pages 40 and 41 of his rebuttal testimony. A) Did Mr. Nielsen or his audit team have any concerns with the experience level and qualifications of any of these individuals in their capacity on the latan projects? If yes, please explain. If no, does Mr. Nielsen and his audit team believe that each of these individuals had the required experience, skill and knowledge to successfully perform their assigned duties and responsibilities on the latan construction project? B) Please provide the names of the Pegasus auditor or evaluation who conducted the interview of each KCPL employee and other individuals. Please list the name of the interviewer and the names of the KCPL employee or other individual interviewed and the date of the interview. C) Please provide a copy of all notes taken prior to, during, and subsequent to the interview. D) Please provide a copy of all structured interview questions asked each individual; 16. Did Mr. Nielsen or Pegasus produce any reports, analyses, or other related documentation in support of their findings and conclusions on work related to latan? If so, please provide a copy of this documentation.

**Response**

Verification Form is attached.

**Objections**

NA

The attached information provided to **Missouri Public Service Commission** Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the **Missouri Public Service Commission** if, during the pendency of Case No. **ER-2010-0355** before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information. If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the **Kansas City Power & Light Company-Investor(Electric)** office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to **Kansas City Power & Light Company-Investor(Electric)** and its employees, contractors, agents or others employed by or acting in its behalf.

**Security :** Public**Rationale :** NA

*Verification of Response*

**Kansas City Power & Light Company  
AND  
KCP&L Greater Missouri Operations**

**Docket No. ER-2010-0355**

The response to Data Request # 0622 is true and accurate to the best of my knowledge and belief.

Signed: \_\_\_\_\_

Date: January 11, 2011

