

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

In the Matter of the Application of)
Transource Missouri, LLC for a Certificate)
of Convenience and Necessity Authorizing it)
to Construct, Finance, Own, Operate, and) File No. EA-2013-0098
Maintain the Iatan-Nashua and Sibley-)
Nebraska City Electric Transmission)
Projects.)

In the Matter of the Application of Kansas City Power)
& Light Company and KCP&L Greater Missouri)
Operations Company for Approval to Transfer) File No. EO-2012-0367
Certain Transmission Property to Transource)
Missouri, LLC and for Other Related Determinations.)

NON-UNANIMOUS STIPULATION AND AGREEMENT

COME NOW the Staff of the Missouri Public Service Commission (“Staff”), Transource Missouri, LLC (“Transource Missouri”),¹ Kansas City Power & Light Company (“KCP&L”), KCP&L Greater Missouri Operations Company (“GMO”),² and the Office of the Public Counsel (“OPC”) (collectively “Signatories” and individually “Signatory”), and in consideration of the following agreements the Signatories have resolved, except as provided for in paragraphs 6, 9, 27 and 28 as those commitments may require future Missouri Public Service Commission (“Commission”) action, the issues as described in the list of issues Staff filed on March 27, 2013. Counsel for intervenor Missouri Industrial Energy Consumers (“MIEC”)³ has advised that although MIEC will not be a signatory to the Stipulation And Agreement (“Stipulation”), it will not oppose the Stipulation.

¹ Transource Missouri is the Applicant in File No. EA-2013-0098.

² KCP&L and GMO are the Applicants in File No. EO-2012-0367.

³ MIEC is comprised of Bayer CropScience, Boehringer-Ingelheim, Corn Products, and Ford Motor Company.

I. BACKGROUND

On May 8, 2012, KCP&L and GMO (collectively referred to as the “Companies”) filed a Notice of Intended Case filing, docketed as File No. EO-2012-0367, by which they notified the Commission that they intended to file a joint application regarding their rights and responsibilities to construct certain regionally-funded high-voltage transmission projects which have been approved by Southwest Power Pool, Inc. (“SPP”), and the anticipated designation of Transource Energy, LLC (“Transource”) or a subsidiary thereof to construct such projects.

On August 31, 2012, the Companies, pursuant to Section 393.190 RSMo. 2000, 4 CSR 240-2.060, and 4 CSR 240-3.110, submitted their application (“Transfer Application”) for authority to transfer certain transmission property and for other related determinations regarding two regional, high-voltage, wholesale transmission projects approved by SPP known as the Iatan-Nashua 345kV transmission project (“Iatan-Nashua Project”) and the Sibley-Nebraska City 345kV transmission project (“Sibley-Nebraska City Project,” collectively, the “Projects”). The Companies submitted Direct Testimony in support of their Transfer Application with that application.

Simultaneous with the Companies’ Transfer Application, on August 31, 2012, Transource Missouri (collectively with the Companies referred to as the “Applicants”), pursuant to Section 393.170.1 RSMo. 2000, 4 CSR 240-2.060, and 4 CSR 240-3.105, submitted its application for a line Certificate of Convenience and Necessity (“CCN”) to construct, finance, own, operate, and maintain the regional Projects (“CCN Application”). Transource Missouri submitted Direct Testimony in support of its CCN Application with that application. Transource Missouri’s CCN Application was docketed as File No. EA-2013-0098.

The Companies requested authorization to transfer at cost certain transmission property to Transource Missouri, which is a wholly-owned subsidiary of Transource Energy, LLC. Transource was established by Great Plains Energy Incorporated (“GPE”), the Companies’ parent corporation, and American Electric Power Company, Inc. to build wholesale regional transmission projects within SPP, as well as other regional transmission organizations.

In their Transfer Application, KCP&L and GMO specifically requested that the Commission: (1) authorize the transfer of certain electric transmission property from the Companies to Transource Missouri under Section 393.190.1 RSMo. 2000; (2) find that no approval is required under Missouri law to novate the Notifications to Construct (“NTC”) received from SPP regarding the two regional, high-voltage transmission Projects, or otherwise express no objection to or approve the Applicants’ plans in this regard; and (3) grant a waiver of or variance from the Commission’s Affiliate Transactions Rule, 4 CSR 240-20.015.

In its CCN Application, Transource Missouri specifically requested that the Commission: (1) grant Transource Missouri, pursuant to Section 393.170.1 RSMo. 2000, 4 CSR 240-2.060, and 4 CSR 240-3.105, a CCN to construct, finance, own, operate, and maintain the Projects (including the new Maryville substation), conditioned upon: (a) the Commission approving the transfer of the transmission property as requested in File No. EO-2012-0367; (b) SPP’s approval of Transource Missouri as a transmission owning member; (c) the novation of the NTCs to Transource Missouri; and (d) the Federal Energy Regulatory Commission’s (“FERC”) acceptance of the novation agreements under which KCP&L and GMO will terminate and release responsibility for the Projects to Transource Missouri; and (2) grant waivers from the reporting requirements of 4 CSR 240-3.175 and 4 CSR 240-3.190.

On October 9, 2012, the Commission granted the motion to intervene of MIEC. The Commission consolidated the Transfer and CCN Applications by order on November 7, 2012, designating File No. EA-2013-0098 as the lead case. On January 30, 2013, Staff and OPC filed Rebuttal Testimony, and on March 6, 2013, the Applicants and OPC filed Surrebuttal Testimony. Noting that notice of a hearing had been issued already (by orders dated November 7, 2012, and December 17, 2012), the Commission on March 26, 2013, filed a Notice of Contested Case in File No. EA-2013-0098.

II. STIPULATIONS

The Signatories agree that the Commission should grant the relief requested in the CCN Application filed by Transource in File No. EA-2013-0098 and grant the relief requested in the Transfer Application filed by KCP&L and GMO in File No. EO-2012-0367 subject to the following conditions:

A. Rate Treatment – Affiliate Owned Transmission

1. With respect to transmission facilities located in KCP&L certificated territory that are constructed by Transource Missouri that are part of the Iatan-Nashua and Sibley-Nebraska City Projects, KCP&L agrees that for ratemaking purposes in Missouri the costs allocated to KCP&L by SPP will be adjusted by an amount equal to the difference between: (a) the SPP load ratio share of the annual revenue requirement for such facilities that would have resulted if KCP&L's authorized ROE and capital structure had been applied and there had been no Construction Work in Progress ("CWIP") (if applicable) or other FERC Transmission Rate Incentives, including but not limited to Abandoned Plant Recovery, recovery on a current basis instead of capitalizing pre-commercial operations expenses and accelerated depreciation, applied to such facilities; and (b) the SPP load ratio share of the annual FERC-authorized revenue

requirement for such facilities. KCP&L will make this adjustment in all rate cases so long as these transmission facilities are in service.

2. With respect to transmission facilities located in GMO certificated territory that are constructed by Transource Missouri that are part of the Iatan-Nashua and Sibley-Nebraska City Projects, GMO agrees that for ratemaking purposes in Missouri the costs allocated to GMO by SPP will be adjusted by an amount equal to the difference between: (a) the SPP load ratio share of the annual revenue requirement for such facilities that would have resulted if GMO's authorized ROE and capital structure had been applied and there had been no CWIP (if applicable) or other FERC Transmission Rate Incentives, including but not limited to Abandoned Plant Recovery, recovery on a current basis instead of capitalizing pre-commercial operations expenses and accelerated depreciation, applied to such facilities; and (b) the SPP load ratio share of the annual FERC-authorized revenue requirement for such facilities. GMO will make this adjustment in all rate cases so long as these transmission facilities are in service.

B. Affiliate Transactions Rule

3. The provisions of the Affiliate Transactions Rule, 4 CSR 240-20.015, shall apply to transactions between KCP&L and GMO on the one hand, and GPE, Transource, and Transource's utility subsidiaries on the other hand, except for the waivers as provided for in paragraphs 4 through 6, and 11 through 13. All Signatories reserve the right to seek or oppose additional waivers for other projects (i.e., projects other than the Projects) from the Affiliate Transactions Rule in the future.

4. The Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to transfer, license, or assignment of easements or right of ways (or use thereof, including joint usage where

KCP&L/GMO are using the easement or right of way and permit Transource Missouri to use the same easement or right of way) owned by GMO or KCP&L associated with the Projects. The affiliate transactions referenced in this paragraph are subject to the provisions of paragraph 7.

5. The Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to materials and services (including, but not limited to, usage of KCP&L/GMO employees, contracted labor/services, vehicles, equipment, and facilities) provided by KCP&L or GMO to Transource, Transource Missouri, or a subsidiary for the Projects prior to novation or transfer of the cost of the Projects to Transource Missouri. The providing entity shall be compensated for these materials and services including Allowance for Funds Used During Construction (“AFUDC”) and capitalized property taxes at its fully distributed cost at the time of transfer of the cost of the Projects.

6. The Signatories agree that non-Project goods and services (defined as goods and services that are not directly related to the Projects) were to be provided and are to be provided at the higher of fair market value or fully distributed cost by KCP&L to Transource, Transource Missouri, and GPE prior to the novation or transfer of the cost of the Projects. KCP&L and GMO will, by June 1, 2013, ensure that charges to Transource, Transource Missouri, and GPE regarding the development and formation of Transource and Transource Missouri reflect the higher of fair market value or the fully distributed cost. The Signatories agree that KCP&L and GMO can use a 20% markup to their fully distributed cost methodology for such goods and services in lieu of using the fair market value. If the Signatories cannot agree regarding the reasonableness of these charges, this matter will be taken to the Commission for resolution. In support of the resolution of the treatment for non-Project goods and services provided prior to the novation or transfer of the cost of the Projects, KCP&L and GMO will contribute a total of

\$50,000 to the State School Fund or a mutually agreeable organization. This contribution will not be recovered from KCP&L and GMO customers. The Signatories agree that all outstanding issues related to the provision of non-Project goods and services to Transource, Transource Missouri, and GPE prior to the novation or transfer of the cost of the Projects are resolved, except as provided in this paragraph.

7. Transource Missouri will pay GMO the higher of \$5.9 million or net book value for transferred transmission assets, easements, and right-of-ways that have been previously included in the rate base and reflected in the retail rates of KCP&L and GMO customers. KCP&L and GMO agree to book a regulatory liability reflecting the value of this payment to the extent it exceeds net book value. This regulatory liability shall be amortized over three years beginning with the effective date of new rates in KCP&L's and GMO's next retail rate cases.

C. Transource Missouri Operations/Future Transfer

8. Transource Missouri will not pursue future transmission projects that are subject to a right of first refusal ("ROFR") in the KCP&L and GMO respective certificated service territories.

9. KCP&L and GMO will pursue future transmission projects subject to ROFR in their respective certificated service territories. KCP&L or GMO may seek a waiver from the provisions of this paragraph from the Commission for good cause.

10. Transource Missouri agrees to seek approval from the Commission for any subsequent transfer of the Projects' facilities.

D. KCP&L Operations Specific to the Projects

11. If KCP&L assists Transource Missouri for the Projects in communicating with local landowners in the KCP&L and GMO certificated service territories, with local

governmental authorities, and with other members of the public, or if KCP&L continues to provide ongoing construction management, cost control management, engineering services, construction services, procurement of materials, and related services for the Projects, the Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to information, assets, goods, and services (including, but not limited to, usage of KCP&L or GMO employees, contracted labor/services, vehicles, equipment, and facilities) provided by KCP&L or GMO to Transource, Transource Missouri, or a subsidiary until the Projects are in service. These materials and services will be provided at fully distributed cost until the Projects are in service. For the purposes of this paragraph and paragraph 12, “in service” is defined as the commercial operation date for each of the Projects.

12. If KCP&L provides operations and maintenance services and related capital for the Projects after they are in service, it will do so in a manner consistent with the application of the Commission’s Affiliate Transactions Rule, except that the Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to information, assets, goods, and services (including, but not limited to, usage of KCP&L or GMO employees, contracted labor/services, vehicles, equipment, and facilities) provided by KCP&L or GMO to Transource, Transource Missouri, or a subsidiary to the extent necessary to allow KCP&L and GMO to use a 20% markup to their fully distributed cost methodology in lieu of using the fair market value.

13. KCP&L and GMO shall file for Commission approval of their Cost Allocation Manuals (“CAM”) before providing any information, assets, goods, and services to Transource or Transource Missouri after either the novation or transfer of the cost of the Projects, whichever

occurs first. The Signatories agree that KCP&L and GMO can provide information, assets, goods, and services to Transource or Transource Missouri in a manner consistent with the provisions of this Stipulation prior to Commission approval of the CAM.

E. Additional Reporting and Provision of Information Regarding the Projects

14. KCP&L will file a copy of the final purchase agreement, detail of the costs included in CWIP, and detail of the property to be transferred at the time of transfer of the Projects' facilities.

15. KCP&L, GMO, and/or Transource Missouri will continue coordinated efforts with Omaha Public Power District until the details of the routing and interception point for the Sibley-Nebraska City line are finalized.

16. KCP&L, GMO, and/or Transource Missouri will provide to Staff and OPC the Sibley-Nebraska City Project cost control budget estimate in the fourth Quarter of 2013.

17. KCP&L, GMO, and/or Transource Missouri will continue to file quarterly status reports on the Iatan-Nashua Project to the Commission, as KCP&L and GMO are doing in File No. EO-2012-0271.

18. KCP&L, GMO, and/or Transource Missouri will file in File No. EA-2013-0098, or other case as designated by the Commission, quarterly status reports on the Sibley-Nebraska City Project to the Commission consistent with those provided by KCP&L and GMO in File No. EO-2012-0271.

19. Updates to SPP regarding the Projects are now being entered on a quarterly basis directly into SPP's Transmission and Generation Interconnection Tracking ("TAGIT") project tracking database through a secure interface. SPP reviews the updates and includes them in its quarterly Project Tracking Reports, which are publicly available on SPP's website. Transource

Missouri will provide to Staff and OPC any other periodic updates required by SPP regarding the Projects that are not included in the publicly available quarterly Project Tracking Reports.

F. Access to Books and Records Necessary for the Commission to Perform Its Statutory Duties

20. Transource Missouri will produce in Missouri, upon reasonable notice, duplicate copies of Transource's and Transource Missouri's books and records.

21. Transource Missouri will provide Staff and OPC access to the following documents, including but not limited to: (a) Meeting Minutes of, and Materials distributed at, the Transource Board of Managers and Members (including Committee Minutes and Materials); (b) Meeting Minutes of, and Materials distributed at, the Transource Missouri Board of Managers and Members (including Committee Minutes and Materials); (c) Workpapers of the external auditors of Transource; (d) Workpapers of the external auditors of Transource Missouri; (e) General Ledger (provided electronically) of Transource; (f) General Ledger (provided electronically) of Transource Missouri; (g) Chart of Accounts and Written Accounting Policies of Transource; (h) Chart of Accounts and Written Accounting Policies of Transource Missouri; (i) Organizational Charts of Transource; (j) Organizational Charts of Transource Missouri; (k) Total Company and Missouri Jurisdictional Financial Statements (Income Statement, Balance Sheet, Statement of Cash Flows) on a Quarterly Basis of Transource; (l) Total Company and Missouri Jurisdictional Financial Statements (Income Statement, Balance Sheet, Statement of Cash Flows) on a Quarterly Basis of Transource Missouri; (m) Monthly Operating/Financial Reports of Transource (used for internal reporting of the utility ongoing operations and earnings results); (n) Monthly Operating/Financial Reports of Transource Missouri (used for internal reporting of the utility ongoing operations and earnings results); (o) Construction and Operating Budgets for the Current and Succeeding Three Years of Transource; (p) Construction and

Operating Budgets for the Current and Succeeding Three Years of Transource Missouri; (q) Federal and Missouri Income Tax Returns of Transource; and (r) Federal and Missouri Income Tax Returns of Transource Missouri.

22. Transource Missouri will work with Staff to provide office space in Columbus, Ohio if it is more efficient for the Staff to perform its duties in Columbus, rather than by reviewing copies of books and records provided in Missouri.

23. New or updated agreements between the Applicants that are executed after the approval of the settlement agreement in this case will be provided to the Signatories as they become available.

G. Additional Conditions Agreed to for Approval of Applications

24. GMO agrees to establish a regulatory liability reflecting the amount collected in retail customer rates for the transferred property from the date of the novation or transfer of the costs of the Projects until new GMO rates are established. The treatment of the regulatory liability will be determined in GMO's next retail rate case.

25. Transource Missouri requested that the Commission grant approval of the CCN Application conditioned upon: (a) PSC approval of the transfer requests in File No. EO-2012-0367; (b) SPP's approval of Transource Missouri as a transmission owning member; (c) novation of the NTCs to Transource Missouri; and (d) FERC's acceptance of the novation agreements.

26. KCP&L and GMO requested that the Commission grant approval of the Transfer Application conditioned upon: (a) Transource Missouri obtaining the necessary approvals to construct the Projects; (b) Transource Missouri executing the SPP Membership Agreement as a Transmission Owner; (c) SPP's approval of the novation of the NTCs to Transource Missouri; and (d) FERC's acceptance of the novation agreements.

27. The Signatories agree that it would be reasonable for the Commission to grant conditional approval of KCP&L and GMO's Transfer Application and Transource Missouri's CCN Application prior to the final selection of route for the Sibley-Nebraska City Project. The Signatories request that the Commission grant approval conditioned upon the Commission making specific findings, through means determined at the Commission's discretion, after the final selection of the Sibley-Nebraska City route has been made, that the Transfer Application is not detrimental to the public interest and that the CCN Application is necessary and convenient for the public service. Transource Missouri shall provide the Commission with the 4 CSR 240-3.105 information for the Sibley-Nebraska City route as soon as that information is available.

28. Nothing in this Stipulation restricts any Signatory's right to request reasonable additional notice, local public hearings, or additional processes in these cases. No Signatory is restricted from opposing such request to the Commission.

29. KCP&L and GMO will provide the Commission with a report and information in File No. EA-2013-0098 within 90 days of the effective date of a Commission order approving this Stipulation outlining its public outreach efforts for siting, routing, easement acquisition and right-of-way acquisition for the Projects. KCP&L and GMO will update the report at least quarterly thereafter.

III. GENERAL PROVISIONS

30. None of the Signatories shall be deemed to have approved or acquiesced in any question of Commission authority, accounting authority order principle, cost of capital methodology, decommissioning methodology, ratemaking or procedural principle,⁴ valuation methodology, cost of service methodology or determination, depreciation principle or method, rate design methodology, jurisdictional allocation methodology, cost allocation, cost recovery, or

⁴ Except as otherwise indicated in Section II.

question of prudence, that may underlie this Stipulation, or for which provision is made in this Stipulation.

31. This Stipulation represents a negotiated settlement. Except as specified herein, the Signatories to this Stipulation shall not be prejudiced, bound by, or in any way affected by the terms of this Stipulation: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Stipulation, or in any way condition its approval of same.

32. The provisions of this Stipulation have resulted from extensive negotiations among the Signatories and the provisions are interdependent.

33. In the event that the Commission does not approve and adopt the terms of this Stipulation in total, or approves this Stipulation with modifications or conditions that a Signatory objects to, this Stipulation shall be void and no Signatory shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof.

34. When approved and adopted by the Commission, this Stipulation shall constitute a binding agreement between the Signatories hereto. The Signatories shall cooperate in defending the validity and enforceability of this Stipulation and the operation of this Stipulation according to its terms. Nothing in this Stipulation is intended to impinge, restrict or limit in any way OPC's discovery powers, including the right to access information and investigate matters related to KCP&L and GMO.

35. This Stipulation does not constitute a contract with the Commission. Acceptance of this Stipulation by the Commission shall not be deemed as constituting an agreement on the part of the Commission to forego, during the term of this Stipulation, the use of any discovery, investigative or other power which the Commission presently has. Thus, nothing in this

Stipulation is intended to impinge in any manner the exercise by the Commission of any statutory right, including the right to access information, or any statutory obligation.

36. If requested by the Commission, the Staff shall submit to the Commission a memorandum addressing any matter requested by the Commission. Signatories shall be served with a copy of any such memorandum and shall be entitled to submit to the Commission, within five (5) days of receipt of the same, a responsive memorandum, which shall also be served on the Signatories. The contents of any memorandum provided by any Signatory are its own and are not acquiesced in or otherwise adopted by the other Signatories to this Stipulation, whether or not the Commission approves and adopts this Stipulation.

37. If the Commission has questions for the Signatories, the Signatories will make available, at any on-the-record session, their witnesses and attorneys so long as all parties have had adequate notice of that session. The Signatories agree to cooperate in presenting this Stipulation to the Commission for approval, and will take no action, direct or indirect, in opposition to the request for approval of this Stipulation.

38. If the Commission does not unconditionally approve this Stipulation without modification, and notwithstanding its provision that it shall become void thereon, neither this Stipulation, nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any Signatory has to a hearing on the issues presented by the Stipulation, for cross-examination, or for a decision in accordance with Section 536.080 RSMo. 2000 or Article V, Section 18 of the Missouri Constitution, and the Signatories shall retain all procedural and due process rights as fully as though this Stipulation had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this Stipulation shall thereupon become privileged as reflecting

the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

39. In the event the Commission accepts the specific terms of this Stipulation, the Signatories waive their respective rights to call, examine and cross-examine witnesses, pursuant to Section 536.070(2) RSMo. Cum.Supp. 2012; their respective rights to present oral argument and written briefs pursuant to Section 536.080.1 RSMo. 2000; their respective rights to the reading of the transcript by the Commission pursuant to Section 536.080.2 RSMo. 2000; their respective rights to judicial review pursuant to Section 386.510 RSMo. 2000. This waiver applies only to Commission orders respecting this Stipulation issued in this proceeding, and does not apply to any matters raised in any subsequent Commission proceeding, or any matters not explicitly addressed by this Stipulation.

40. Nothing in this Stipulation constitutes an agreement among the Signatories regarding KCP&L or GMO solely offering operation and maintenance transmission services to its affiliate, if KCP&L or GMO chooses to do so.

41. The agreements of the Signatories shall be binding on and inure to the benefit of their respective successors and assigns, and in the event of a merger or other transaction that results in the Companies becoming one combined company, the rate treatment in paragraphs 1 and 2 shall apply to the combined company based on the combined company's SPP load ratio share

42. This Stipulation contains the entire agreement of the Signatories concerning the issues addressed herein.

43. The Signatories agree that this Stipulation resolves all the issues⁵ as described in the list of issues Staff filed on March 27, 2013, and that the testimonies of all witnesses whose testimony was filed in these proceedings should be received into evidence without the necessity of the witnesses taking the witness stand.

Respectfully submitted,

/s/ Steven Dottheim

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⁵ Except as provided for in paragraphs 6, 9, 27 and 28 as those commitments may require future Commission action.

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Dated: April 12, 2013

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing *Non-Unanimous Stipulation And Agreement* have been transmitted electronically to all counsel of record this 12th day of April, 2013.

/s/ Steven Dottheim