

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

In the Matter of KCP&L Greater Missouri)
Operations Company’s Request for Authority)
to Implement a General Rate Increase for)
Electric Service.)

Case No. ER-2012-0175

REFORMATTED RECONCILIATION

COMES NOW the Staff (“Staff”) of the Missouri Public Service Commission (“Commission”), and states as follows:

1. Per the request of Regulatory Law Judge Jordan at this morning’s Discovery Conference, Staff has reformatted its Reconciliation document, which is attached hereto as Appendix A in Staff’s Reconciliation for this case.

2. In addition to manipulating the document’s borders, Staff has included in Line 2, headings indicating whether various columns indicate a “sub-total,” a “sub-sub-total,” or a sub-sub-sub-total.” Staff has also included in Line 2, headings indicating the columns containing “Instructions,” and “Explanations.”

3. “Sub-totals,” refer to aggregated amounts of many line items, applicable to the following areas:

- a. Rate of Return and Capital Structure Issues
- b. Rate Base Issues
- c. Revenue Issues
- d. Expense Issues

4. “Sub-sub-totals,” refer to groups of line items that are aggregated into Sub-totals, such as the following examples that aggregate into the Rate Base Issues Subtotal:

- a. Plant in Service

- b. Depreciation Reserve
 - c. Additions to Net Plant
 - d. Subtractions to Net Plant
5. “Sub-sub-sub-totals” refer to the difference between the Company and the Staff on a given line item. Examples include:
- a. Fuel Inventory – Coal
 - b. Fuel Inventory – Oil
 - c. 365 day Adjustment
 - d. Annualization of Large Power Service
6. Often, a given line item is specifically related to a question posed as an issue or a sub-issue on the issues list. However, many issues are interrelated, and frequently the dollar value associated with a particular issue on the issues list is dependent on how any number of other issues are resolved. In particular, the resolution of certain Rate of Return, Allocation, and Tax issues have a substantial impact on the valuation of other issues.
7. Staff works with the Company and with intervening parties to present as detailed and meaningful of a Reconciliation as is possible, but a given Reconciliation is a snapshot of a point in time. From time to time, the parties will fully anticipate a given line item to significantly decrease in magnitude pending one party or another updating its numbers. On such line items, Staff denotes “timing,” in the Explanation column, to indicate that the issue is anticipated – though not guaranteed – to significantly decrease in magnitude.

8. Staff auditors Karen Lyons, Keith Majors, and Cary Featherstone compile and maintain the Reconciliations, in coordination with John Weisensee and Christine Davidson with the Companies, as well as various experts on behalf of other intervening parties. Many of these auditors are scheduled to testify frequently throughout the hearing, and Staff would invite the Commission to freely discuss any questions concerning the information contained in the Reconciliations with these witnesses as they take the stand throughout the hearing.

WHEREFORE, Staff respectfully submits its Reformatted Reconciliation.

Respectfully submitted,

/s/ Sarah Kliethermes

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 12th day of October, 2012.

/s/ Sarah Kliethermes

| Line No. | | Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff | | Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection | | |
|----------|---|--|--------------------|---|--------------------|--------|
| | | | \$ | | \$ | |
| 1 | GMO - L&P Total Revenue Requirement Difference | | 14,634,354 | | 21,536,362 | |
| 2 | | Sub-Sub-Total | Sub-Total | Sub-Sub-Total | Sub-Total | |
| 3 | Rate of Return & Capital Structure | | | | | |
| 4 | Value of Capital Structure Issue - Staff / Company | 2,105,531 | | 447,649 | | Timing |
| 5 | Capital Structure Impact on Interest Expense Deduction | 1,166,513 | | (283,962) | | |
| 6 | Return on Equity Issue - MPS 10.40%, Staff - 9.00% | (5,463,529) | | (5,436,278) | | |
| 7 | Sub-Total Rate of Return and Capital Structure Differences | | (2,191,485) | | (5,272,591) | |
| 8 | | | | | | |
| 9 | Rate Base Issues | | | | | |
| 10 | | | | | | |
| 12 | Retirement of General Plant not in Company's March case | (435,681) | | (435,681) | | |
| 14 | Ralph Green (transfer to L&P) Plant | 1,881,003 | | 1,881,003 | | |
| 15 | Unadjusted Plant | (53,452) | | (1,155,185) | | |
| 16 | Retirement of General Plant not in Company's March case | 435,681 | | 435,681 | | |
| 17 | Rebalance Reserves | (992,812) | | (992,812) | | |
| 18 | Ralph Green (transfer to L&P) Depreciation Reserve | (1,122,804) | | (1,122,804) | | |
| 19 | Unadjusted Depreciation Reserve | 58,130 | | 331,853 | | |
| 20 | Cash Working Capital | 329,180 | | 246,966 | | Timing |
| 21 | Materials and Supplies | (353) | | (353) | | Timing |
| 22 | SO2 Emission Allowances | - | | (707) | | Timing |
| 24 | Prepayments - SJLP Pensions (Prior method) | - | | 171,128 | | Timing |
| 25 | Fuel Inventory- Oil | (5,735) | | (323) | | |
| 26 | Fuel Inventory - Coal | (167,521) | | (177,919) | | |
| 27 | Fuel Inventory - Propane, Tires, Biofuel | (2,586) | | (2,888) | | |
| 28 | DSM/EE Deferral | - | | (78,999) | | Timing |
| 29 | Iatan 1 & Common Regulatory Asset | - | | 3,806 | | Timing |
| 30 | Iatan 2 Regulatory Asset | (0) | | 2,377 | | Timing |
| 31 | Regulatory Asset - ERISA Minimum Tracker | - | | (2,093) | | Timing |
| 32 | Regulatory Asset - FAS 87 Pension Tracker | (0) | | (64,503) | | Timing |
| 33 | Regulatory Asset - FAS 87 Prepaid Pension | (0) | | (83,998) | | Timing |
| 34 | Regulatory Asset (Liability) - OPEB Tracker | (0) | | 2,012 | | Timing |
| 35 | Regulatory Asset - Renewable Energy Standards | (44,026) | | (137,285) | | |
| 36 | Customer Advances for Construction | 6,229 | | 6,229 | | Timing |
| 38 | Deferred Income Taxes | (266,558) | | 1,081,141 | | |
| 39 | Federal Tax Offset - STAFF ONLY | (33,418) | | (33,418) | | Timing |
| 40 | State Tax Offset - STAFF ONLY | (5,362) | | (5,362) | | Timing |
| 41 | Interest Expense Offset - STAFF ONLY | (277,897) | | (277,897) | | Timing |
| 42 | | | | | | |
| 43 | Sub Total - Rate Base Issues | | (697,984) | | (410,031) | |
| 44 | | | | | | |
| 45 | Income Statement - Revenue Issues | | | | | |
| 48 | Forfeited Discounts | (6,529) | | (6,529) | | Timing |
| 51 | Billing Adjustment | (19,449) | | (19,449) | | |
| 52 | Weather Rate Switch Adjustments | (71,958) | | (71,958) | | |
| 53 | Revenue Adjustments for Excess Facilities | 77,044 | | 77,044 | | |
| 54 | Other Revenue Adjustments for Excess Facilities | (77,044) | | (77,044) | | |
| 55 | Large Customer Rate Switch Adjustment | (192,650) | | (192,650) | | |
| 56 | Annualize for rate change | (142,546) | | (142,546) | | |

| Line No. | | Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff | Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection | |
|----------|---|---|--|--------------|
| 57 | L&P Phase in shortfall | 1,870,245 | 1,870,245 | |
| 60 | 365 Days Adjustment | (192,972) | (192,972) | |
| 61 | Reverse "plug" to test year book revenues | (69,159) | (69,159) | |
| 62 | Growth Adjustment | 189,336 | 189,336 | |
| 63 | To annualize off system sales New Margin | (1,734,012) | (1,091,623) | |
| 65 | Transmission Revenue | 143,970 | 143,970 | |
| 66 | SPP Loss Rev and New RNU | 8,740 | 76,643 | |
| 67 | Remove Non firm OSS Rev | 937,749 | 937,749 | |
| 69 | | | | |
| 70 | Sub Total - Revenue Issues | | | 1,431,058 |
| 71 | | | | |
| 72 | Income Statement - Expense Issues | | | |
| 73 | Amortization of Proceeds from EPA Auction Process | 1 | 1 | |
| 74 | Purchased Power (Capacity) | (915,000) | (915,000) | |
| 75 | Fuel/P.P. (Energy)/Fuel Adders | (9,048,654) | 8,715,181 | Offset Below |
| 76 | Per Books Steam Issue | 8,715,172 | (8,515,352) | Offset Above |
| 78 | Injuries and Damages | 37,738 | 37,738 | Timing |
| 79 | Bad Debt Expense | (122,136) | (269,165) | Timing |
| 80 | Economic Relief Pilot Program | (135,148) | (358,385) | |
| 82 | Rate Case Expense | 71,263 | (18,365) | |
| 84 | DSM/EE Adjustment | - | (5,191,667) | |
| 86 | Transmission of Elec by Others/Acct | - | (66,044) | |
| 87 | Payroll Taxes | 57,743 | 57,743 | Timing |
| 88 | Credit Card and Electronic Check Fee Expense | (16,983) | (6,784) | Timing |
| 89 | Property Taxes | 20,960 | (46,563) | |
| 90 | Amortization of Merger Transition Costs | (890,495) | (890,495) | |
| 91 | Amortization of Iatan 1 Regulatory Asset | (1) | (1) | |
| 93 | Intercompany Off System Sales | 1 | 1 | |
| 94 | Incentive Compensation | (29,930) | (29,930) | Timing |
| 95 | ORVS | (162,888) | (162,888) | |
| 97 | Insurance | 6,315 | (59,664) | Timing |
| 99 | SPP Schedule 1A Admin Fees | - | (26,409) | |
| 101 | Other Benefits | (108,577) | (108,577) | Timing |
| 102 | Amort of prior method reg assets E | (120,365) | (124,154) | Timing |
| 104 | OPEB SFAS 106 | (0) | 2,365 | Timing |
| 105 | 401 k | 23,029 | 23,029 | Timing |
| 106 | SERP | (138,988) | (160,062) | Timing |
| 107 | Pension | (186,591) | (262,405) | |
| 109 | GREC Bank Fees | (2,284) | 13,525 | Timing |
| 110 | Payroll Annualization | 554,659 | 554,659 | |
| 111 | Generation Maintenance Expense | 66,353 | 66,353 | |
| 112 | Dues and Donations | (5,868) | (5,868) | Timing |
| 113 | Advertising | (22) | (22) | Timing |
| 114 | Regulatory Assessments | (2,980) | (30,780) | Timing |
| 115 | Normalize Lease Expense | (3,612) | (33,051) | Timing |
| 116 | Misc. Test Year Adjustments (CS-11) | (22,958) | (22,959) | Timing |
| 117 | Renewable Energy Standards | (858,136) | (837,362) | |

| Line No. | | Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff | Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection | |
|----------|---|---|--|--------|
| 118 | Eliminate O&M Depreciation Expense | (542,739) | (542,739) | Timing |
| 119 | Distribution field Intelligence | - | (104,198) | |
| 120 | Iatan 2 O&M | 79,876 | 193,327 | Timing |
| 121 | Iatan 2 O&M Tracker | 0 | (69,525) | Timing |
| 122 | Distribution Maintenance | (33,187) | (33,187) | Timing |
| 123 | Transmission Maintenance | 8,834 | 8,834 | Timing |
| 124 | Annualize Depreciation Expense | 546,413 | 631,609 | Timing |
| 125 | Per Books Other - Iatan Construction Accounting Depreciation | 207,125 | 207,125 | |
| 128 | Remove 2007 Ice Storm AAO Amortization | (1,059,624) | (1,059,624) | |
| 129 | | | | |
| 130 | Sub Total - Operations & Maintenance Expense Issues | (4,011,686) | (9,439,736) | |
| 131 | | | | |
| 133 | Straight Line Tax Depreciation Difference | (0) | 0 | |
| 134 | | | | |
| 135 | Depreciation adjustments | (\$0) | \$0 | |
| 136 | | | | |
| 137 | Income Tax Issues - Income Statement | | | |
| 138 | Book Depreciation - EMS Income Statement | 444,110 | 498,566 | Timing |
| 139 | Transportation Depreciation - Clearing Accts. | (175,810) | (179,542) | Timing |
| 140 | Straight Line Tax Depreciation | (429,633) | (436,385) | Timing |
| 141 | Tax Depreciation in Excess of S/L Depr | 429,632 | 9,851,507 | Timing |
| 142 | Straight Line Amortization | 5 | (90) | Timing |
| 143 | Tax Amortization in Excess of S/L Depr | (5) | 830 | Timing |
| 144 | Current Income Tax | (63,381) | 837,984 | Timing |
| 145 | Tax Depreciation in Excess of S/L - Deferred Income Tax | (429,632) | (9,851,507) | Timing |
| 146 | Tax Amortization in Excess of S/L Depr | 6 | (851) | Timing |
| 147 | | | | |
| 148 | Sub Total - Income Tax Issues - Income Statement | (\$224,707) | \$720,513 | |
| 149 | | | | |
| 151 | Per Books Differences other | (65) | (65) | |
| 152 | | | | |
| 154 | Difference in Tax Gross Up Factor | 97,134 | 97,134 | |
| 155 | | | | |
| 156 | Total Value of All Issues | (6,308,027) | (12,873,718) | |
| 157 | | | | |
| 158 | Unreconciled Differences | (107,401) | (443,718) | |
| 159 | | | | |
| 160 | Staff Revenue Requirement at March 30,2012 - Filed August 11, 2012 | \$ 8,218,926 | \$ 8,218,926 | |
| 161 | | | | |
| 162 | | | | |
| 163 | Office of the Public Counsel | | | |
| 164 | Return on Equity - 9.1% | 372,240 | | |
| 165 | Value of Capital Structure Issue - OPC/Staff | (1,421,955) | | |
| 166 | Capital Structure impact on Interest Expense Deduction | (1,055,114) | | |
| 167 | Rate Case Expense | (259,662) | | |
| 168 | 2007 Ice Storm Amortization | (353,208) | | |
| 169 | Total Office of the Public Counsel - Issue Value | (2,717,700) | | |
| 170 | Office of the Public Counsel - Revenue Requirement | \$ 5,501,226 | | |

| Line No. | | Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff | Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection |
|---|--|---|--|
| 171 | | | |
| 172 | United States Department of Energy | | |
| 173 | Return on Equity - 9.5% | | 1,957,981 |
| 174 | Value of Capital Structure Issue - DOE/Staff | | (1,667,634) |
| 175 | Capital Structure impact on Interest Expense Deduction | | 783,669 |
| 176 | Total United States Department of Energy - Issue Value | | 1,074,016 |
| 177 | United States Department of Energy - Revenue Requirement | | \$ 9,292,942 |
| 178 | | | |
| 179 | Missouri Industrial Energy Consumers | | |
| 180 | Renewable Energy Standard Costs | | (54,288) |
| 181 | OVRs | | - |
| 182 | Bad Debt Expense | | (283,491) |
| 183 | Fuel Costs | | (189,000) |
| 184 | Transmission Revenues | | (53,000) |
| 185 | Renewable Energy Standard Cost Tracker | | Note 1 |
| 186 | Property Tax Tracker | | Note 1 |
| 187 | Total Missouri Industrial Energy Consumers - Issue Value | | (579,779) |
| 188 | Missouri Industrial Energy Consumers- Revenue Requirement | | \$ 7,639,147 |
| Note 1: No Revenue Requirement Value in the current case. | | | |

KCPL-Greater Missouri Operations Company
Missouri Public Service (MPS)
Case No. ER-2012-0175

| Revenue Requirement Reconciliation | | | | | | |
|------------------------------------|---|--|--|--|---|-------------------|
| Line No. | | | Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run | | Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run | |
| 1 | GMO - MPS Total Revenue Requirement Difference | | | | 28,554,576 | 64,313,510 |
| 2 | | | Sub-Sub-Total | | Sub-Total | Explanation |
| 3 | Rate of Return & Capital Structure | | | | | |
| 4 | Value of Capital Structure Issue - Staff / Company | | 6,462,904 | | 1,366,345 | Timing |
| 5 | Capital Structure Impact on Interest Expense Deduction | | 4,568,469 | | (135,286) | |
| 6 | Return on Equity Issue - MPS 10.4%, Staff - 9.00% | | (16,770,242) | | (16,592,966) | |
| 7 | Sub-Total Rate of Return and Capital Structure Differences | | | | (5,738,869) | (15,361,907) |
| 8 | | | | | | |
| 9 | Rate Base Issues | | | | | |
| 10 | Plant Issues | | | | | |
| 14 | Retirement of General Plant -Amort Gen Plt | | (1,436,145) | | (1,436,145) | |
| 15 | Crossroads Plant | | (8,220,898) | | (8,220,898) | |
| 16 | Crossroads Intangible | | (481,253) | | (481,253) | |
| 17 | Ralph Green Plant | | (1,899,524) | | (1,899,524) | |
| 18 | KCI Production Facility | | 431,415 | | 431,415 | |
| 21 | Unadjusted Plant | | 23,037 | | (814,792) | |
| 22 | Reserve Issues | | | | | |
| 23 | ECORP -Staff's handling of RWIP | | (1,330) | | (1,330) | |
| 24 | Iatan 2 & Common Plant | | 31,147 | | 31,147 | |
| 26 | Retirement of General Plant -Amort Gen Plt | | 1,436,152 | | 1,436,152 | |
| 27 | Crossroads Plant -Reserve | | 3,734,314 | | 3,625,613 | |
| 28 | Rebalancing of General Plant | | (2,088,090) | | (2,088,090) | |
| 30 | Crossroads Intangible -Reserve | | 276,236 | | 276,236 | |
| 31 | Ralph Green Plant | | 1,133,860 | | 1,133,860 | |
| 32 | KCI Production Facility | | (352,657) | | (352,657) | |
| 33 | Unadjusted Depreciation Reserve | | 3,726 | | 1,938,307 | |
| 34 | Rate Base Additions Issues | | | | | |
| 35 | Cash Working Capital | | 1,049,734 | | 851,668 | Timing |
| 36 | Materials and Supplies | | 218 | | 218 | Timing |
| 37 | SO2 Emission Allowances | | 220 | | 4,305 | Timing |
| 38 | Prepayments | | 18 | | 18 | Timing |
| 39 | Fuel Inventory- Oil & Other | | (8,855) | | 56,248 | |
| 40 | Fuel Inventory - Coal | | 99,073 | | (55,674) | |
| 41 | Fuel Inventory - Propane, Tires, Biofuel | | (4,886) | | (8,706) | |
| 42 | AAO Def Sibley Rebuild & Western Coal 1990 | | 22 | | 549 | Timing |
| 43 | AAO Def Sibley Rebuild & Western Coal 1992 | | 147 | | 7,691 | Timing |
| 44 | DSM/EE Deferral (Vintages 1, 2 & 3) | | (0) | | (265,781) | Timing |
| 47 | Iatan 2 Regulatory Asset (Vintages 1 & 2) | | 113 | | 4,642 | Timing |
| 48 | Regulatory Asset - ERISA Minimum Tracker | | (0) | | 65,187 | Timing |
| 49 | Regulatory Asset - FAS 87 Pension Tracker | | (0) | | (344,466) | Timing |
| 50 | Regulatory Asset - FAS 87 Prepaid Pension Exp | | 0 | | 400,898 | Timing |
| 51 | Regulatory Asset (Liab) - OPEB Tracker | | 0 | | 12,247 | Timing |
| 52 | Regulatory Asset - Renewable Energy Stds | | (209,649) | | (667,760) | |
| 54 | Rate Base Reductions Issues | | | | | |
| 57 | Deferred Income Taxes | | 1,096,322 | | 2,845,094 | |
| 58 | Deferred Income Taxes - AAO, 1990&1992 | | - | | (3,099) | Timing |
| 59 | Federal Tax Offset - STAFF ONLY | | (116,717) | | (116,717) | Timing |
| 60 | State Tax Offset - STAFF ONLY | | (18,341) | | (18,341) | Timing |
| 61 | Interest Expense Offset - STAFF ONLY | | (823,575) | | (823,575) | Timing |
| 62 | Deferred Income Tax - Crossroads | | (1,836,041) | | (1,836,041) | |
| 63 | | | | | | |

KCPL-Greater Missouri Operations Company
Missouri Public Service (MPS)
Case No. ER-2012-0175

| Revenue Requirement Reconciliation | | | Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run | Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run | |
|------------------------------------|--|--|--|---|-----------------------|
| Line No. | | | | | |
| 64 | Sub Total - Rate Base Issues | | (8,182,207) | (6,313,353) | |
| 65 | | | | | |
| 66 | Income Statement - Revenue Issues | | | | |
| 67 | Booked Revenue - Unadjusted | | (13,309) | (13,309) | Allocation |
| 68 | Forfeited Discounts | | (13,296) | (13,296) | Timing |
| 72 | Weather/Rate Switch Adjustment | | (317,799) | (317,799) | |
| 73 | Billing Adjustments | | 211,118 | 211,118 | |
| 74 | Large Customer Rate Switch Adjustment | | 1,236,308 | 1,236,308 | |
| 75 | Annualize for 2009 Rate Change | | (115,810) | (115,810) | |
| 76 | Large Power New Customer Accounts | | (1,377,099) | (1,377,099) | |
| 77 | 365 Days Adjustment | | (302,203) | (302,203) | |
| 78 | Growth Adjustment | | (445,216) | (445,216) | |
| 79 | Reverse test year plug to GL revenues | | (760,590) | (760,590) | |
| 81 | To annualize off-system sales revenue and cost | | (3,430,752) | (8,357,322) | |
| 82 | To remove intercompany off-system revenues from the test year | | 2,625 | 2,625 | |
| 83 | To include adjustment reflecting SPP Loss Revenue & Net RNU | | (9,093) | (402,918) | |
| 84 | To update Wholesale Capacity revenue through March 31, 2012 | | 949 | 934,924 | |
| 85 | To remove non-firm OSS revenues | | 4,201,338 | 4,201,338 | |
| 86 | To reflect Net Margin on non-firm OSS | | (565,090) | (565,090) | |
| 87 | To remove revenue from sales to WAPA | | 568,909 | 568,909 | |
| 89 | Transmission Revenue Credit | | 230,067 | 230,067 | |
| 90 | | | | | |
| 91 | Sub Total - Revenue Issues | | (898,943) | (5,285,363) | |
| 92 | | | | | |
| 93 | Income Statement - Expense Issues | | | | |
| 94 | Total Oper.& Maint. Expense - Unadjusted | | 5,856,837 | 5,856,837 | Timing/Allocation (a) |
| 95 | Annualized Amortization of SO2 Em. Allow | | 208 | 208 | Timing |
| 96 | Purchased Power (Capacity) | | 910,386 | 1,149,152 | |
| 97 | Pipeline Reservation Charges | | 108,975 | 108,975 | |
| 98 | Fuel/Purchase Power (Energy)/Fuel Adders | | (3,171,183) | (4,997,990) | |
| 101 | To remove intercompany/rate district transfers from MPS to L&P | | (2,625) | (2,625) | |
| 102 | Injuries and Damages | | (3,039) | (3,039) | Timing |
| 103 | Bad Debt Expense | | (112,174) | (686,806) | |
| 104 | Economic Relief Pilot Program | | (373,401) | (1,090,772) | |
| 106 | Rate Case Expense | | (45,258) | (356,238) | |
| 108 | DSM/EE Adjustment | | - | (15,649,839) | |
| 110 | Transmission of Electricity by Others | | (120) | (4,642,801) | |
| 111 | Payroll Taxes | | 142,955 | 142,955 | Timing |
| 112 | Credit Card and Electronic Check Fee Expense | | (63,505) | (25,368) | Timing |
| 113 | Property Taxes | | (282,778) | (227,347) | |
| 114 | Amortization of Merger Transition Costs | | (3,545,473) | (3,545,473) | |
| 115 | Amortization of Iatan Regulatory Assets | | 26 | 26 | Timing |
| 117 | To reflect MPS annualized level for incentive compensation | | (31,921) | (31,921) | Timing |
| 120 | Insurance | | 26,051 | (134,203) | Timing |
| 122 | Annualized Steam Production Maintenance | | 15,836 | 15,836 | |
| 123 | Annualized Transmission Maintenance | | 148,194 | 148,194 | Timing |
| 124 | Annualized Distribution Maintenance | | 252,697 | 252,697 | Timing |
| 125 | Annualized General Maintenance | | (343,586) | (343,586) | Timing |
| 126 | SPP Schedule 1A Admin Fees | | 40 | (374,012) | |
| 129 | Payroll Annualization | | 269,702 | 269,702 | |
| 130 | Other Benefits | | (468,793) | (468,793) | Timing |
| 131 | Pension | | (336,321) | (731,416) | |

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| Revenue Requirement Reconciliation | | | Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run | Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run | |
|------------------------------------|---|--|--|---|------------|
| Line No. | | | | | |
| 132 | OPEB FAS 106 | | - | 14,047 | Timing |
| 133 | 401 k | | 9,999 | 9,999 | Timing |
| 134 | SERP | | (426,903) | (472,816) | |
| 135 | ORVS | | (527,261) | (527,261) | |
| 136 | Pensions-Amortortization of ERISA Minimum Tracker | | (757,200) | (643,704) | Timing |
| 137 | Dues and Donations | | (16,555) | (16,555) | Timing |
| 138 | Advertising | | (85) | (85) | Timing |
| 139 | Regulatory Assessments | | 1,425 | (145,746) | Timing |
| 140 | Normalize Lease Expense | | (1,111) | 56,271 | Timing |
| 141 | Misc. Test Year Adjustments (CS-11) | | 1 | 1 | Timing |
| 142 | Renewable Energy Standards | | (4,495,139) | (4,405,413) | |
| 143 | Removal of Crossroads O&M | | (4,891,031) | (4,891,031) | |
| 145 | To include MPS Share of Iatan 2 Maintenance - On-going Level | | (91,209) | 85,845 | Timing |
| 146 | To include MPS Share of Iatan 2 Maintenance - Amortization of Tracker | | 1 | (58,771) | Timing |
| 147 | Accounts Receivable Bank Fees | | (7,040) | (269) | Timing |
| 148 | Eliminate Depreciation on O&M Transportation | | (1,584,045) | (1,584,045) | Timing |
| 150 | Annualize Depreciation Expense | | (8,560,380) | (7,857,286) | Timing (a) |
| 151 | Sibley AAO Amortization | | (1) | (1) | Timing |
| 152 | Amortization of Intangible Plant | | 138 | 138 | Timing |
| 153 | Distribution Field Intelligence | | - | (325,467) | |
| 154 | Unreconciled - O&M Expense | | 430 | 430 | Timing |
| 155 | | | | | |
| 156 | Sub Total - Operations & Maintenance Expense Issues | | (22,394,234) | (46,129,364) | |
| 157 | Income Taxes | | | | |
| 158 | Annualize Depreciation Expense | | (1,779,342) | (1,343,687) | Timing |
| 159 | Straight Line Tax Depreciation Difference | | 2,432,123 | 2,107,874 | Timing |
| 160 | Book Amort - Sftware & Other Intang Plant | | (272) | (272) | Timing |
| 161 | Straight Line Tax Amortization | | 188 | (243) | Timing |
| 162 | | | | | |
| 163 | Depreciation adjustments | | \$652,696 | 763,672 | |
| 164 | | | | | |
| 165 | Income Tax Issues - Income Statement | | | | |
| 168 | Transportation Depreciation - Clearing Accts. | | (508,618) | (506,178) | Timing |
| 170 | Tax Depreciation in Excess of S/L Depr | | (2,432,123) | 5,547,114 | Timing |
| 171 | Tax Depreciation in Excess of S/L - Deferred Income Tax | | 2,432,123 | (5,547,114) | Timing |
| 172 | Tax Amortization in Excess of S/L Amort | | (188) | (527) | Timing |
| 173 | Tax Amortization in Excess of S/L Amort | | 188 | 527 | Timing |
| 176 | | | | | |
| 177 | Sub Total - Income Tax Issues - Income Statement | | (\$508,618) | (506,178) | |
| 178 | | | | | |
| 179 | Difference in Tax Gross Up Factor | | (583) | (1,312) | |
| 180 | | | | | |
| 181 | Total Value of All Issues | | (37,070,756) | (72,833,805) | |
| 182 | | | | | |
| 183 | Unreconciled Difference/Rounding | | (914) | 3,200 | |
| 184 | | | | | |
| 185 | Staff Revenue Requirement at March 31, 2012 | | (8,517,095) | (8,517,095) | |
| 186 | | | | | |

KCPL-Greater Missouri Operations Company
Missouri Public Service (MPS)
Case No. ER-2012-0175

| Revenue Requirement Reconciliation | | | Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run | Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run |
|------------------------------------|--|--|--|---|
| Line No. | | | | |
| 187 | (a) Row 94, Total Oper.& Maint. Expense - Unadjusted, includes \$5.5 million and row 150, Annualize Depreciation Expense, includes (\$5.5 million) for a timing issue. When the timing issue is removed, the negaive amounts on row 150 would be less by this amount and row 94 would reflect only an allocation issue of \$321,592. | | | |
| 188 | | | | |
| 196 | Office of the Public Counsel | | | |
| 197 | Return on Equity - 9.1% | | 995,057 | |
| 198 | Value of Capital Structure Issue - OPC/Staff | | (4,214,098) | |
| 199 | Capital Structure impact on Interest Expense Deduction | | \$ (3,204,400) | |
| 200 | Rate Case Expense | | \$ (532,080) | |
| 201 | Sibley AAO (Rate Base and Expense) | | \$ (183,995) | |
| 202 | Total Office of the Public Counsel - Issue Value | | \$ (7,139,516) | |
| 203 | Office of the Public Counsel - Revenue Requirement | | \$ (15,656,611) | |
| 204 | | | | |
| 205 | United States Department of Energy | | | |
| 206 | Return on Equity - 9.5% | | \$ 5,787,214 | |
| 207 | Value of Capital Structure Issue - DOE/Staff | | \$ (4,942,188) | |
| 208 | Capital Structure impact on Interest Expense Deduction | | \$ 2,384,117 | |
| 209 | Total United States Department of Energy - Issue Value | | \$ 3,229,143 | |
| 210 | United States Department of Energy - Revenue Requirement | | \$ (5,287,952) | |
| 211 | | | | |
| 212 | Missouri Industrial Energy Consumers | | | |
| 213 | Renewable Energy Standard Costs | | \$ (1,366,555) | |
| 214 | OVRS | | \$ - | |
| 215 | Bad Debt Expense | | \$ (1,295,445) | |
| 216 | Overtime | | \$ (154,463) | |
| 217 | Crossroads ADIT | | \$ - | |
| 218 | Fuel Costs | | \$ (380,000) | |
| 219 | Transmission Revenues | | \$ (84,000) | |
| 220 | Renewable Energy Standard Cost Tracker | | Note 1 | |
| 221 | Property Tax Tracker | | Note 1 | |
| 222 | Total Missouri Industrial Energy Consumers - Issue Value | | \$ (3,280,463) | |
| 223 | Missouri Industrial Energy Consumers- Revenue Requirement | | \$ (11,797,558) | |
| | | | | |
| | Note 1: No Revenue Requirement Value in the current case. | | | |