



- 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**

Nathan Williams MBE 35512

Sarah Kliethermes MBE 60024

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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 12<sup>th</sup> day of October, 2012.

**/s/ Sarah Kliethermes**

**Kansas City Power and Light Company  
Case No. ER-2012-0174**

| Revenue Requirement Reconciliation |  | Reconcile Staff 3-31-12 Case with KCP&L 3-31-12 Cutoff |               |                   | Reconcile Staff 3-31-12 Case with KCP&L 8-31-12 Projected Update |                   |               |                    |             |
|------------------------------------|--|--|---------------|-------------------|--|-------------------|---------------|--------------------|-------------|
| Line No.                           |  |  |               |                   |  |                   |               |                    |             |
| 1                                  | Kansas City Power & Light Revenue Requirement Total Difference |  |               | <b>86,430,011</b> |  |                   |               | <b>112,547,915</b> |             |
| 2                                  |  | Sub-Sub-Sub Total                                      | Sub-Sub-Total | Sub-Total         | Instruction  | Sub-Sub-Sub Total | Sub-Sub-Total | Sub-Total          | Explanation |
| 3                                  | <b>Rate of Return &amp; Capital Structure</b>                  |  |               |                   |  |                   |               |                    |             |
| 4                                  | Value of Capital Structure Issue - Staff / Company             |  | 3,706,266     |                   |  |                   | (7,005,171)   |                    | timing      |
| 5                                  | Capital Structure impact on Interest Expense Deduction         |  | 7,746,240     |                   |  |                   | 2,244,713     |                    |             |
| 6                                  | Return on Equity Issue - KCPL-10.4%, Staff - 9.00%             |  | (24,561,635)  |                   |  |                   | (24,393,607)  |                    |             |
| 7                                  | Sub-Total Rate of Return and Capital Structure Differences     |  |               | (13,109,128)      |  |                   |               | (29,154,065)       |             |
| 8                                  |  |  |               |                   |  |                   |               |                    |             |
| 9                                  | <b>Rate Base Issues :</b>                                      |  |               |                   |  |                   |               |                    |             |
| 10                                 | <b>Plant in Service:</b>                                       |  |               |                   |  |                   |               |                    |             |
| 13                                 | Retirement of General Plant not in Company's March case        | (265,961)  |               |                   |  | 146,337           |               |                    |             |
| 14                                 | Distribution Field Intelligence Support                        | 0  |               |                   |  | (56,705)          |               |                    |             |
| 17                                 | Plant not at Issue (Allocation Issue)                          | (3,328,641)  |               |                   |  | (8,882,596)       |               |                    |             |
| 18                                 | Sub-Total - Plant in Service                                   |  | (3,594,601)   |                   |  |                   | (8,792,963)   |                    |             |
| 19                                 |  |  |               |                   |  |                   |               |                    |             |
| 20                                 | <b>Depreciation Reserve</b>                                    |  |               |                   |  |                   |               |                    |             |
| 22                                 | Acquisition detriment-premature retirements                    | (602,322)  |               |                   |  | (602,322)         |               |                    |             |
| 23                                 | Retirement of General Plant not in Company's March case        | 265,951  |               |                   |  | (146,347)         |               |                    |             |
| 25                                 | Depreciation Reserve (Allocation)                              | 1,098,625  |               |                   |  | 5,648,524         |               |                    |             |
| 26                                 | Sub-Total - Depreciation Reserve                               |  | 762,254       |                   |  |                   | 4,899,854     |                    |             |
| 27                                 |  |  |               |                   |  |                   |               |                    |             |
| 28                                 | <b>Add to Net Plant</b>  |  |               |                   |  |                   |               |                    |             |
| 29                                 | Cash Working Capital   | 1,680,836  |               |                   | Net with line 30,31 and 32                                       | 1,546,744         |               |                    |             |
| 30                                 | Federal Tax Offset   | (164,300)  |               |                   | Net with line 29   | (164,300)         |               |                    |             |
| 31                                 | State Tax Offset   | (34,682)   |               |                   | Net with line 29   | (34,682)          |               |                    |             |
| 32                                 | Interest Expense Offset  | (1,229,690)  |               |                   | Net with line 29   | (1,229,690)       |               |                    |             |
| 34                                 | Sub-Total - Cash Working Capital                               |  | 252,163       |                   | Net - lines 29 to 32   |                   | 118,071       |                    | timing      |
| 35                                 | Materials and Supplies   |  | (2,784)       |                   |  |                   | (2,705)       |                    | allocation  |
| 36                                 | Prepayments  |  | 2,843         |                   |  |                   | 2,853         |                    | allocation  |
| 37                                 | Prepaid Pension Asset  |  | 0             |                   |  |                   | 616,064       |                    | timing      |
| 38                                 | Regulatory Asset Excess Act FAS 87 vs Rate Recovery            |  | 0             |                   |  |                   | (137,634)     |                    | timing      |
| 39                                 | Regulatory Asset Demand Side Management                        |  | 0             |                   |  |                   | (462,173)     |                    | timing      |
| 40                                 | Regulatory Asset (Liab) - OPEB's                               |  | 0             |                   |  |                   | 30,978        |                    | timing      |
| 41                                 | Regulatory Asset - Iatan 1, 2 & Common Plant                   |  | 0             |                   |  |                   | 41,513        |                    | timing      |
| 42                                 | Fuel Inventory - Coal  | (42,001)   |               |                   |  | 55,019            |               |                    |             |
| 43                                 | Fuel Inventory - Oil   | (9,844)  |               |                   |  | 18,032            |               |                    |             |
| 44                                 | Fuel Inventory Lime/Limestone/Ammonia                          | (11,395)   |               |                   |  | (14,928)          |               |                    |             |
| 45                                 | Powder Activated Carbon (PAC)                                  | 11,509   |               |                   |  | 11,509            |               |                    |             |
| 46                                 | Sub-Total - Fossil Fuel Inventory                              |  | (51,731)      |                   |  |                   | 69,632        |                    |             |
| 47                                 | Nuclear Fuel   |  | 10,690        |                   |  |                   | (208,415)     |                    | timing      |
| 48                                 | Renewable Energy Standards -100 % MO                           |  | 0             |                   |  |                   | (902,964)     |                    |             |
| 49                                 | Renewable Energy Standards -Allocated                          |  | (474,301)     |                   |  |                   | (25,687)      |                    |             |
| 50                                 | <b>Subtract from Net Plant</b>                                 |  |               |                   |  |                   |               |                    |             |
| 52                                 | Deferred Gain on SO2 Emissions-100% MO                         |  | 0             |                   |  |                   | (119,275)     |                    | timing      |
| 53                                 | Deferred Gain on SO2 Emissions-Allocated                       |  | (143)         |                   |  |                   | 2,434         |                    | timing      |
| 56                                 | Accumulated Deferred Income Tax                                |  | (1,125,542)   |                   |  |                   | 2,424,792     |                    |             |
| 59                                 |  |  |               |                   |  |                   |               |                    |             |
| 60                                 | Sub Total - Rate Base Issues                                   |  |               | (4,221,153)       |  |                   |               | (2,440,575)        |             |
| 61                                 |  |  |               |                   |  |                   |               |                    |             |
| 62                                 | <b>Income Statement - Revenue Issues</b>                       |  |               |                   |  |                   |               |                    |             |
| 63                                 | Booked Revenue - Unadjusted                                    |  | 78,501        |                   |  |                   | 78,501        |                    | allocation  |
| 64                                 |  |  |               |                   |  |                   |               |                    |             |

**Kansas City Power and Light Company**  
**Case No. ER-2012-0174**

|     |   |              |              |              |                   |              |                   |
|-----|---|--------------|--------------|--------------|-------------------|--------------|-------------------|
| 65  | <b>Retail KWH Sales Revenue</b>   |              |              |              |                   |              |                   |
| 67  | Billing Adjustments   | (568,858)    |              |              |                   | (568,858)    |                   |
| 69  | Weather Adjustment  | 279,655      |              |              |                   | 279,655      |                   |
| 70  | Annualize Rate Change   | 88,774       |              |              |                   | 88,774       |                   |
| 71  | Annualize Large Power Service   | (102,064)    |              |              |                   | (102,064)    |                   |
| 72  | 365 day Adjustment  | (1,191,669)  |              |              |                   | (1,191,669)  |                   |
| 73  | Growth Adjustment   | (3,554,706)  |              |              |                   | (3,554,706)  |                   |
| 75  | Eliminate test year tie to Revenue Rpt 1 - Note (b)                         | 0            |              |              |                   | 0            |                   |
| 77  | Sub-Total - Retail KWH Sales Revenue  |              | (5,048,868)  |              |                   |              | (5,048,868)       |
| 78  |   |              |              |              |                   |              |                   |
| 79  | To annualize firm Bulk Sales-Energy   |              | (1,045,800)  |              |                   |              | (1,045,800)       |
| 80  | Firm Bulk Sales Capacity & Fixed  |              | (37,967)     |              |                   |              | (37,967)          |
| 81  | Return bulk margins-excess of 25th %, incl interest, over 10 yrs- (MO only) |              | (9,873)      |              |                   |              | (8,049)           |
| 82  | Non Firm Off System Sales - Unadjusted Margins                              | (166,006)    |              |              |                   | (166,006)    | immaterial        |
| 83  | Non Firm OSS for SPP off-system line losses                                 | 562,114      |              |              | net with line 84  | 562,114      | net with line 82  |
| 84  | Non firm OSS for Purchases for resale                                       | (1,048,618)  |              |              | net with line 84  | (1,048,618)  | net with line 82  |
| 85  | Non-Firm OSS for Revenue neutrality uplift charges                          | 518,237      |              |              | net with line 84  | 518,237      | net with line 82  |
| 86  | Normalize Nonfirm Sales Margin  | (11,904,793) |              |              | net w lines 81-85 | (5,502,701)  | net w lines 79-81 |
| 87  | Eliminate Cost of Bulk Power Sales  | 54,775       |              |              |                   | 54,775       |                   |
| 88  | Sub-Total - Non-Firm OSS  |              | (11,984,292) |              |                   |              | (5,582,199)       |
| 90  | To adjust Late Payment Fees   |              | (100,921)    |              |                   |              | (100,921)         |
| 93  | Other Misc. & Adjustments   |              | 1,890,339    |              |                   |              | 1,718,124         |
| 97  | Rent from Property -MO -Iatan Site Lease                                    |              | 0            |              |                   |              | 22,548            |
| 98  | Sales recorded below the line on KCPL's books                               |              | (328,262)    |              |                   |              | (328,262)         |
| 99  | Sub Total - Revenue Issues  |              |              | (16,587,143) |                   |              | (10,332,894)      |
| 100 |   |              |              |              |                   |              |                   |
| 101 | <b>Income Statement - Expense Issues</b>                                    |              |              |              |                   |              |                   |
| 102 | Total Oper.& Maint. Expense - Unadjusted, excluding depreciation            |              | (1,305,649)  |              |                   |              | (1,302,919)       |
| 103 | Annualize Fuel Expense  | 12,103,378   |              |              |                   | 14,575,186   | allocation        |
| 104 | Annualize Purchased Power Energy Charges                                    | (18,433,973) |              |              |                   | (17,682,970) |                   |
| 105 | Fuel and Purchase Power-Energy and Demand Costs                             |              | (6,330,594)  |              |                   |              | (3,107,784)       |
| 106 | Annualize KCREC Bank Fees   |              | (10)         |              |                   |              | (3,552)           |
| 108 | Normalize Severence Costs (ORVS)  |              | (969,796)    |              |                   |              | (969,796)         |
| 109 | Normalize 401k costs  |              | (42,907)     |              |                   |              | (42,907)          |
| 110 | Adjust FAS 87 and FAS 88 and FAS 158 pension expense                        |              | (1,110,755)  |              |                   |              | (1,339,232)       |
| 111 | Adjust SERP pension expense   |              | (181,169)    |              |                   |              | (244,709)         |
| 112 | Adjust OPEB's   |              | (177,761)    |              |                   |              | (138,399)         |
| 114 | Iatan 2 Common O&M - Ongoing level  |              | (949,626)    |              |                   |              | (949,626)         |
| 115 | Iatan 2/Common O&M - Amortization of Tracker                                |              | (4,182)      |              |                   |              | (136,204)         |
| 116 | Annualize Customer Accts expense for credit card payment costs              |              | (82,815)     |              |                   |              | (14,970)          |
| 122 | CS-11 Adjustment Incl Equity Compensation                                   |              | 13,836       |              |                   |              | 17,858            |
| 123 | Annualized amount for injuires and damages                                  |              | 4,559        |              |                   |              | 4,559             |
| 124 | Annualize Injuries and Damages Insurance                                    |              | 797          |              |                   |              | (4,430)           |
| 126 | Annualized Property Insurance Electric and Iatan 2                          |              | 61,099       |              |                   |              | (188,908)         |
| 127 | Property Tax Annualization  |              | (137,723)    |              |                   |              | (563,891)         |
| 128 | Annualize Renewable Energy Standards (100% MO)                              |              | 332,625      |              |                   |              | (1,935,784)       |
| 130 | 2011 Flood Amortization   |              | (1,272,809)  |              |                   |              | (3,374,753)       |
| 131 | Adjust Outside Services A/C 923   |              | (156,359)    |              |                   |              | (156,359)         |
| 132 | Amortization of Iatan 1, 2, & Common Regulatory Assets                      |              | 705          |              |                   |              | 1,274             |
| 133 | Missouri Economic Relief Pilot Program (ERPP) (MO only)                     |              | (462,030)    |              |                   |              | (1,403,067)       |
| 134 | Transmission of Electricity by Others                                       |              | 35,569       |              |                   |              | (8,556,739)       |
| 135 | Advertising - Institutional and Image, Excluding DSM                        |              | (78)         |              |                   |              | (78)              |
| 136 | Adj (Staff) or Reverse (KCPL) test year gen tax exp for KCMO Earnings Tax   |              | -            |              | Footnote (a)      |              | -                 |
| 138 | NORMALIZE BAD DEBT-Rate & Weather normalized revenues                       | 46,399       |              |              |                   | 109,096      | timing            |
| 139 | Add Incremental Bad Debt - Revenue Requirement                              | (784,163)    |              |              |                   | (1,011,179)  |                   |
| 142 | Sub-Total - Bad Debt Expense  |              | (737,764)    |              |                   |              | (902,083)         |
| 144 | Amortization of SO2 Proceeds  |              | (1)          |              |                   |              | 4,144             |
| 145 | Amortization of Merger Transition Costs                                     |              | (3,868,803)  |              |                   |              | (3,868,803)       |

**Kansas City Power and Light Company**  
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|     |  |             |             |                     |               |             |                     |               |
|-----|--|-------------|-------------|---------------------|---------------|-------------|---------------------|---------------|
| 146 | Misc. Disallowances (excl dues/donations/advertising)              |             | (53,686)    |                     |               | (53,686)    |                     | timing        |
| 147 | Payroll Annualization  |             | (1,353,436) |                     |               | (1,353,435) |                     |               |
| 148 | Incentive Comp-Value Link (See CS-11 for Equity Comp)              |             | (154,330)   |                     |               | (154,330)   |                     | timing        |
| 152 | Amortize DSM Deferral (excl DSM advertising)                       |             | -           |                     |               | (860,636)   |                     | timing        |
| 153 | SPP Schedule 1 Admin Fees  |             | (2,995)     |                     |               | (899,109)   |                     |               |
| 154 | Other Miscellaneous Benefits                                       |             | (1,042,754) |                     |               | (1,042,754) |                     | timing        |
| 155 | Wolf Creek Refueling Outage  |             | (265,841)   |                     |               | (265,841)   |                     | timing        |
| 156 | Distribution Field Intelligence Support                            |             | -           |                     |               | (547,190)   |                     |               |
| 158 | Annualize Commission Assessment                                    |             | (22,765)    |                     |               | (225,038)   |                     | timing        |
| 160 | REGULATORY EXPENSES-Rate Case Expense                              |             | 117,718     |                     |               | (423,429)   |                     |               |
| 164 | Annualize Depreciation Expense                                     | 1,489,550   |             |                     |               | 563,321     |                     |               |
| 165 | Annualize Depreciation Charged to O&M (Unit Trains and Vehicles)   | (1,634,801) |             |                     |               | (1,640,725) |                     |               |
| 166 | Total Oper.& Maint. Expense - Unadjusted Depreciation              | (94,659)    |             |                     |               | (97,369)    |                     |               |
| 168 | Sub-Total - Depreciation Expense                                   |             | (239,910)   |                     |               | (1,174,772) |                     | timing        |
| 170 | O&M Maintenance Expense Adjustments - Nuclear                      |             | (715,868)   |                     |               | (715,868)   |                     | timing        |
| 171 | O&M Maintenance Expense Adjustments - Transmission                 |             | 29,556      |                     |               | 29,556      |                     | timing        |
| 172 | O&M Maintenance Expense Adjustments - Distribution                 |             | (286,573)   |                     |               | (286,573)   |                     | timing        |
| 173 | Amortization - Limited Term Plant                                  |             | 2,563       |                     |               | (1,096,835) |                     | timing        |
| 174 | Annualize Payroll Tax  |             | (76,285)    |                     |               | (76,285)    |                     | timing        |
| 175 | To Normalize lease expense   |             | (11,066)    |                     |               | (18,013)    |                     | timing        |
| 176 | Adjust Dues & Donations  |             | (28,633)    |                     |               | (28,633)    |                     | timing        |
| 178 | Reconcilement Error - O&M Expense                                  |             | 106         |                     |               | 44          |                     |               |
| 179 | Sub Total - Operations & Maintenance Expense Issues                |             |             | (21,445,839)        |               |             | (38,369,985)        |               |
| 180 |  |             |             |                     |               |             |                     |               |
| 181 | <b>Income Tax Issues - Income Statement</b>                        |             |             |                     |               |             |                     |               |
| 183 | Annualized Depreciation Expense (Book)                             |             | 869,123     |                     | Net with 184  | 290,324     |                     | timing        |
| 184 | Depreciation on Vehicles/Unit Trains cleared to O&M                |             | (818,671)   |                     | Net with 183  | (822,252)   |                     | timing        |
| 185 | Book Amortization - Intangible Plant / Leaseholds                  |             | (29,136)    |                     |               | (713,887)   |                     | timing        |
| 186 | Meals & Entertainment  |             | (234,842)   |                     |               | (173,790)   |                     | timing        |
| 188 | Nuclear Fuel Amortization - Add Back Book                          |             | 178,233     |                     |               | 178,233     |                     | timing        |
| 191 | IRS Deduction - Amortization - Intangible Plant                    |             | 0           |                     |               | 525,091     |                     | timing        |
| 192 | IRS Deduction - Nuclear Fuel                                       |             | (14,814)    |                     |               | (14,814)    |                     | timing        |
| 193 | Production Income Deduction  |             | 0           |                     |               | 0           |                     |               |
| 194 | Employee 401-K ESOP deduction                                      |             | (940,211)   |                     |               | (940,211)   |                     | timing        |
| 195 | Impact of Wind/R&D Credits   |             | (66,883)    |                     |               | (398,056)   |                     | timing        |
| 196 | Impact of Fuel/New Hire Credits                                    |             | (81,256)    |                     |               | (81,256)    |                     | timing        |
| 197 | Tax Depreciation in Excess of S/L - Regular                        |             | (703,715)   |                     |               | (2,283,784) |                     | timing        |
| 198 | Tax Amortization - Intangible Plant - Excess over S/L Amortization |             | 23,243      |                     |               | 182,954     |                     | timing        |
| 199 | Tax Amortization-Nuclear Fuel - Excess over S/L Nuclear            |             | (147,793)   |                     |               | (147,793)   |                     | timing        |
| 201 | Tax Straight Line Depreciation IRS Deduct-Tax Depreciation         |             | 0           |                     |               | 2,033,336   |                     | timing        |
| 202 | Amortization of Excess Deferred Tax                                |             | 0           |                     |               | 18,753      |                     | timing        |
| 203 | Investment Tax Credit  |             | (1,144,369) |                     |               | (1,144,422) |                     |               |
| 204 | Amortization of Prior Deferred Taxes                               |             | 0           |                     |               | (654,380)   |                     | timing        |
| 210 |  |             |             |                     |               |             |                     |               |
| 211 | Total Income Tax Differences                                       |             |             | (\$3,111,091)       |               |             | (\$4,145,954)       |               |
| 212 |  |             |             |                     |               |             |                     |               |
| 213 | Difference in Tax Gross Up Factor                                  |             |             | (565,977)           | Footnote (a)  |             | (734,496)           | Footnote (a)  |
| 214 |  |             |             |                     |               |             |                     |               |
| 215 | Total Value of All Issues  |             |             | (\$59,040,331)      |               |             | (\$85,183,019)      |               |
| 216 |  |             |             |                     |               |             |                     |               |
| 217 | Unreconciled Difference/Rounding                                   |             |             | (225,157)           |               |             | (200,373)           |               |
| 218 |  |             |             |                     |               |             |                     |               |
| 219 | <b>Staff Revenue Requirement at March 31, 2012</b>                 |             |             | <b>\$27,164,523</b> |               |             | <b>\$27,164,523</b> | 27,164,523    |
| 221 | <b>Unreconciled Difference/Rounding</b>                            |             |             |                     |               |             |                     | (0)           |
| 222 |  |             |             |                     | diff from EMS |             |                     | diff from EMS |

**Kansas City Power and Light Company  
Case No. ER-2012-0174**

|     |   |  |  |                        |                   |
|-----|---|--|--|------------------------|-------------------|
| 223 | <b>Footnotes</b>  |  |  |                        |                   |
| 224 |   |  |  |                        |                   |
| 225 | a) There are multiple components of the Kansas City MO Earnings Tax issue embedded in the rows related to rate base and income tax Issues because Staff treated this as a general tax and KCPL treated it as an income tax. When looked at in total, Staff's direct filing results in a lower revenue requirement than KCP&L's by \$ 566,000 at 3-31-12 and \$734,000 at Projected 8-31-12, including consideration of earnings tax on the Company's requested revenue requirement in this case and as reduced by the impact of the difference between Staff and Company rate base and ROR. If the authorized revenue requirement is different from that proposed by either Staff or Company, the associated earnings tax impact would also change. |  |  |                        |                   |
| 226 | b) Through discussions with the Company both Staff and Company realized there is an issue with General Ledger Revenues. The Company has filed surrebuttal testimony. The value of the issue is not yet quantified.  |  |  |                        |                   |
| 227 | c) Staff's adjustment for the arbitration settlement referenced in Staff's rebuttal testimony was not included in Staff's March 31, 2012 accounting schedules.  |  |  |                        |                   |
| 228 | <b>Office of the Public Counsel</b>   |  |  |                        |                   |
| 229 | Return on Equity - 9.1%   |  |  | \$ 1,499,721           |                   |
| 230 | Value of Capital Structure Issue - OPC/Staff  |  |  | \$ (699,870)           |                   |
| 231 | Capital Structure impact on Interest Expense Deduction  |  |  | \$ (7,011,011)         |                   |
| 232 | Rate Case Expense   |  |  | \$ (473,893)           |                   |
| 233 |   |  |  |                        |                   |
| 234 | <b>Office of the Public Counsel - Revenue Requirement</b>   |  |  | <b>\$ (6,685,053)</b>  | <b>20,479,470</b> |
| 235 |   |  |  |                        |                   |
| 236 | <b>United States Department of Energy</b>   |  |  |                        |                   |
| 237 | Return on Equity - 9.5%   |  |  | \$ 8,765,034           |                   |
| 238 | Value of Capital Structure Issue - DOE/Staff  |  |  | \$ 6,598,771           |                   |
| 239 | Capital Structure impact on Interest Expense Deduction  |  |  | \$ (1,803,928)         |                   |
| 240 |   |  |  |                        |                   |
| 241 | <b>United States Department of Energy - Revenue Requirement</b>   |  |  | <b>\$ 13,559,876</b>   | <b>40,724,399</b> |
| 242 |   |  |  |                        |                   |
| 243 | <b>Missouri Industrial Energy Consumers</b>   |  |  |                        |                   |
| 244 | Renewable Energy Standard Costs   |  |  | \$ (2,072,871)         |                   |
| 245 | OVRs  |  |  | \$ (1,004,885)         |                   |
| 246 | Bad Debt Expense  |  |  | \$ (2,843,757)         |                   |
| 247 | Overtime  |  |  | \$ (809,807)           |                   |
| 248 | SPP Line Loss Charges   |  |  | \$ (775,347)           |                   |
| 249 | Adjustment for purchase for resale  |  |  | \$ (520,903)           |                   |
| 250 | SPP RNU charges   |  |  | Note 2                 |                   |
| 251 | Flood Cost Amortization-Lost OSS revenues   |  |  | Note 1                 |                   |
| 252 | Mutual Assistance   |  |  | \$ (468,000)           |                   |
| 253 | Fuel Costs  |  |  | \$ (812,000)           |                   |
| 254 | Off System Sales Revenues   |  |  | \$ (17,710,000)        |                   |
| 255 | Transmission Revenues   |  |  | Note 1                 |                   |
| 256 | Interim Energy Charge   |  |  | Note 2                 |                   |
| 257 | Renewable Energy Standard Cost Tracker  |  |  | Note 2                 |                   |
| 258 | Property Tax Tracker  |  |  | Note 2                 |                   |
| 259 | <b>Missouri Industrial Energy Consumers- Revenue Requirement</b>  |  |  | <b>\$ (27,017,570)</b> | <b>146,953</b>    |

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| Note 1: Annualization and identification of the amount performed at True-Up |
| Note 2: No Revenue Requirement Value in the current case.                   |