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                  **GND-254 NP**  
Issue: True-up  
Witness: Cary G. Featherstone  
Sponsoring Party: MoPSC Staff  
Type of Exhibit: True-up Direct Testimony  
File Nos: ER-2010-0355 and ER-2010-0356  
Date Testimony Prepared: February 22, 2011

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**TRUE-UP DIRECT TESTIMONY**

**OF**

**CARY G. FEATHERSTONE**

**Great Plains Energy, Incorporated**  
**KANSAS CITY POWER & LIGHT COMPANY and**  
**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**FILE NOS. ER-2010-0355 and ER-2010-0356**

*Jefferson City, Missouri*  
*February 22, 2011*

**KCP L 304 NP**  
**KCP L 293 NP**  
**GND 254 NP**  
Staff Exhibit No. **GND 254 NP**  
Date **3/3/11** Reporter **AMB**  
File No. **ER-2010-0355 &**  
**ER-2010-0356**

**\*\* Denotes Highly Confidential Information \*\***

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**and**  
**KCP&L GREATER MISSOURI OPERATIONS COMPANY**  
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True-Up Direct Testimony of  
Cary G. Featherstone

1 Q. What is the purpose of your true-up direct testimony?

2 A. The purpose of this testimony is to provide the results of Staff's true-up of both  
3 the KCPL and GMO cases as the Commission ordered in its August 18, 2010 Orders setting the  
4 procedural schedules in each case. The true-up period is the twelve months ended  
5 December 31, 2010, except for Iatan 2 and Iatan Common Plant. With regard to the Iatan 2 and  
6 Iatan Common Plant costs, in its August 18, 2010 Orders in each case titled, *Order Approving*  
7 *Nonunanimous Stipulation and Agreement, Setting Procedural Schedule and Clarifying Order*  
8 *Regarding Construction and Prudence Audit*, in ordered paragraph 5 of each Order the  
9 Commission, in part, ordered:

10 A true-up period of the 12 months ending December 31, 2010, and Iatan 2  
11 and Iatan Common Plant cutoff period of October 31, 2010, is ordered,  
12 assuming that the actual in-service date of Iatan 2 is projected to occur no  
13 later than December 31, 2010...

14 Staff, KCPL and GMO agree the actual in-service date of Iatan 2 was August 26, 2010. Since  
15 August 26, 2010 is prior to December 31, 2010, the true-up cutoff date for Iatan 2 and  
16 Iatan Common Plant is October 31, 2010.

17 Because GMO has different rates in MPS and L&P, Staff is filing three separate revenue  
18 requirement runs—one for KCPL, one for MPS and one for L&P as part of this true-up direct  
19 filing. Each is based on the above cutoff time periods of December 31 for non-Iatan plant and  
20 October 31 for Iatan 2 and Iatan Common Plant.

21 **EXECUTIVE SUMMARY**

22 Q. Would you please summarize your true-up direct testimony?

23 A. The Commission ordered the true-up periods for both of these rate cases to be the  
24 twelve months ended December 31, 2010 in Orders it issued in each case on August 18, 2010.

True-Up Direct Testimony of  
Cary G. Featherstone

1 The Commission ordered the test year in both cases to be the 2009 calendar year, updated for  
2 known and measurable changes through June 30, 2010.

3 The Staff's true-up supports Staff's recommendations to the Commission for the  
4 amount of the rate revenue increases the Commission should order for KCPL and GMO  
5 ("MPS and L&P"), based on actual historical information through the period ending  
6 December 31, 2010. Staff's recommendations are based on its three revenue requirement  
7 results—one for KCPL, one for MPS and one for L&P—from three separate revenue  
8 requirement calculations—one for KCPL, one for MPS and one for L&P—which are based on  
9 actual historical information through the true-up period ending December 31, 2010. These three  
10 recommendations are in Staff's separately filed True-Up Accounting Schedules for KCPL, MPS  
11 and L&P.

12 This true-up direct testimony presents an overview of Staff's review of Staff's true-up  
13 revenue requirements for KCPL, MPS and L&P. The same Staff members who prepared the rate  
14 revenue recommendations presented in Staff's direct testimony in each case also performed  
15 Staff's true-up revenue requirement calculations. In making its true-up revenue requirement  
16 recommendations Staff considered all the relevant and material components of the revenue  
17 requirement calculation. Broadly, these components are: (1) capital structure and return on  
18 investment, (2) rate base investment and (3) income statement results, including revenues,  
19 operating and maintenance expenses, depreciation expense, and the taxes related to revenues and  
20 these expenses, including income taxes. I provide in this testimony an overview of Staff's true-  
21 up work on each of these broad components.

22 Q. Based on its review of the calendar year 2009, updated through June 30, 2010 and  
23 true-up through December 31, 2010, with the exception of true-up through October 31, 2010 for

True-Up Direct Testimony of  
Cary G. Featherstone

1 Iatan 2 and Iatan Common Plant, what revenue requirement increases is Staff recommending for  
2 KCPL, and for MPS and L&P?

3 A. Staff is recommending a revenue requirement increase for KCPL of \$9.6 million,  
4 for MPS of \$4.6 million and for L&P of \$16.6 million based on the mid-point of the  
5 rate of return.

6 Q. Would you explain the broad components Staff relied on for each of these  
7 revenue requirement increase recommendations?

8 A. Yes. For its true-up case Staff used its mid-point overall rate of return of 8.01%  
9 for KCPL, and 7.86% for MPS and L&P. These overall rates of return are based on a return on  
10 equity of 9.0% for KCPL, MPS and L&P (Staff witness David Murray's True-up Direct  
11 Schedule 2). During the true-up period after June 30, 2010 both KCPL and GMO ("MPS and  
12 L&P") had plant additions and substantial fuel cost increases that resulted primarily from a new  
13 freight contract that went into effect January 1, 2011, which caused significant increases in their  
14 revenue requirements.

15 As part of the rate base investment and income statement results true-up components  
16 Staff used information from an updated Iatan construction audit. The Iatan construction audit is  
17 being addressed in the True-up direct testimony of Staff witnesses Charles R. Hyneman and  
18 Keith A. Majors. The true-up audit for Iatan construction costs are for those costs incurred after  
19 the June 30, 2010 update period through the Iatan true-up ending period of October 31, 2010 for  
20 the true-up impacts of Iatan 2 becoming in-service on August 26, 2010. Based on the  
21 Commission's August 18, 2010 Orders in each case where it established the procedural  
22 schedules, Staff used October 31, 2010 as the cut-off date for true-up of Iatan 2 and

True-Up Direct Testimony of  
Cary G. Featherstone

1 Iatan Common Plant. Therefore, the Staff's true-up includes KCPL's and GMO's share of the  
2 newly constructed Iatan Unit 2.

3 Before the December 31, 2010 cutoff for the true-up, KCPL added to its electric  
4 generating system 48 megawatts of new wind turbine generation known as Spearville 2 for the  
5 KCPL system. Staff witness Nourvi G. Ghomsy addresses the in-service of these wind turbines  
6 in his direct true-up testimony in File No. ER-2010-0355. Staff's true-up includes the impacts of  
7 these wind turbines on rate base investment and income statement results.

8 As part of income statement results, the Staff's true-up includes operating and  
9 maintenance costs for Iatan 2 and Spearville 2, including depreciation and property taxes. These  
10 operating costs are for fuel costs, payroll costs, insurance costs, maintenance costs and taxes to  
11 operate these units.

12 While the Iatan Unit 2 actual costs are now known through October 31, 2010, as are the  
13 wind turbine costs through December, 31, 2010, there were other plant additions through the  
14 time of the true-up ending period December 31, 2010 in these cases causing increases to Staff's  
15 revenue requirements for KCPL, MPS and L&P. Aside from the impacts of Iatan 2 and  
16 Spearville 2 and other plant investment, the true-up includes actual payroll and payroll-related  
17 benefits through December 31, 2010, including pensions and medical costs; and fuel costs,  
18 including fuel commodity price changes and freight price changes. Staff's true-up also includes  
19 increased fuel costs due to actual price increases for the commodity and for delivery, i.e., freight  
20 costs escalated for a January 1, 2011 contract increase. Although the change in freight costs is  
21 beyond the true-up period cut-off date of December 31, 2010, Staff included this material cost  
22 change in its calculation of its revenue requirements for KCPL, MPS and L&P in its true-up  
23 filing. Doing so comports with past Commission practice of recognizing material events that

1 occur very shortly after the end of a true-up period, here, December 31, 2010. Consequently,  
2 Staff's true-up covers reasonable and prudent cost increases through the end of the year that are  
3 not specifically included in Staff's direct filing.

4 Q. What are the results of Staff's true-up audits?

5 A. Staff's updated revenue requirements for the December 31, 2010 true-up are:  
6

	True-up as of December 31, 2010		
Great Plains Entity	Low	Mid	High
Kansas City Power & Light	\$2,249,806	\$9,612,030	\$17,006,125
GMO - MPS	\$29,227	\$4,624,601	\$9,219,973
GMO - L&P	\$14,854,845	\$16,615,219	\$18,375,594

7  
8 The above revenue requirements include the impacts of two non-unanimous stipulations  
9 and agreements for miscellaneous issues and depreciation, including, for KCPL only, the KCPL  
10 Regulatory Plan accumulated additional amortizations.

11 **TRUE-UP**

12 Q. What items did Staff true-up?

13 A. The True-up Cases for KCPL and GMO are based on Staff's range for rate of  
14 return on equity of 8.50% to 9.50%, with a mid-point of 9.0%. The overall True-up rate of  
15 returns for KCPL and GMO are:

	Low	Mid	High
KCPL	7.78%	8.01%	8.24%
GMO	7.63%	7.86%	8.10%

16  
17  
18  
19 The true-up of KCPL's and GMO's revenue requirements through the true-up period  
20 ending December 31, 2010 reflects significant rate base additions for Iatan Unit 2 and



True-Up Direct Testimony of  
Cary G. Featherstone

1 Iatan Common Costs with associated increases in returns, depreciation expense and operating  
2 and maintenance costs.

3           Along with the Iatan Unit 2 plant addition, there were other plant additions added through  
4 the time of the true-up ending December 31, 2010 in these two rate cases causing KCPL's and  
5 GMO's revenue requirements to increase.

6           In addition, for KCPL, the true-up reflects the plant addition for 48 megawatts of  
7 Spearville 2 wind generation.

8           Q.     What are the specific areas of Staff's recommended increase in KCPL's and  
9 GMO's revenue requirement in this case?

10           A.     The following represent a non-exhaustive list of areas that make up Staff's true-up  
11 filing to reflect actual known changes through December 31, 2010 for KCPL:

- 12                   • Updated Rate of Return to reflect changes in the capital structure
- 13                   • KCPL's actual investments in Iatan Unit 2 and Iatan 2 Common Costs  
14                   through October 31, 2010 and 48 megawatts of Spearville 2 wind  
15                   generation through December 31, 2010 based on actual costs
- 16                   • KCPL's Remaining costs for the actual plant upgrades for environmental  
17                   costs not captured in its last rate case for KCPL's actual investment in  
18                   Iatan 1 and related Common Plant not captured in its last rate case through  
19                   the end of October 31, 2010
- 20                   • Update Staff's recommendations for the Iatan 1, Iatan 2 and Iatan Common  
21                   Costs for the construction audit findings through October 31, 2010
- 22                   • KCPL's Iatan 1 (based on Stipulation in File No. ER-2009-0089) and  
23                   Iatan 2 (based on the Regulatory Plan Case No. EO-2005-0329) regulatory  
24                   assets (construction accounting) through December 31, 2010
- 25                   • Other plant and depreciation reserve balances as of December 31, 2010
- 26                   • Included changes for revenues to reflect customer levels through  
27                   December 31, 2010

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Cary G. Featherstone

- 1 • Updated Uncollectible (Bad Debt) Expense through end of  
2 December 31, 2010
- 3 • KCPL's operation and maintenance costs for Iatan 2 including insurance,  
4 property taxes and depreciation
- 5 • KCPL's operation and maintenance costs for Spearville 2 including  
6 insurance, property taxes and depreciation
- 7 • KCPL's fuel costs, including freight rate increase and purchased power  
8 costs based on actual prices through December 31, 2010
- 9 • KCPL's updated off-system sales margins at the 40<sup>th</sup> Percentile level for  
10 non-firm bulk power market (discussed later in the True-up Direct  
11 testimony) and the firm bulk power through December 31, 2010
- 12 • Payroll and payroll related benefit costs reflecting actual employee levels  
13 and salary amounts through December 31, 2010
- 14 • KCPL's pension and other post-employment benefits (OPEBS) costs  
15 through December 31, 2010
- 16 • The true-up reflected agreements reached with certain parties regarding  
17 miscellaneous items presented in the Non-Unanimous Stipulation  
18 and Agreement dated February 3, 2011 and the agreement on depreciation  
19 and regulatory plan amortizations in the Non-Unanimous Stipulation  
20 and Agreement dated February 2, 2011 (discussed later in the True-up  
21 Direct testimony)
- 22 • Rate case expense recommendation
- 23 • Income tax expense and related income tax costs consistent with  
24 the true-up

25 The following represent a non-exhaustive list of areas that make up Staff's true-up filing  
26 for GMO:

- 27 • Updated Rate of Return to reflect changes in the capital structure
- 28 • GMO's actual investments in Iatan Unit 2 and Iatan 2 Common Costs  
29 through October 31, 2010 based on actual costs
- 30 • GMO's remaining costs for the actual plant upgrades for environmental  
31 costs not captured in its last rate case for GMO's actual investment in the  
32 Iatan 1 AQCS (Air Quality Control System) and related Common Plant not  
33 captured in its last rate case through the end of October 31, 2010

True-Up Direct Testimony of  
Cary G. Featherstone

- 1 • Update Staff's recommendations for the Iatan 1, Iatan 2 and Iatan Common  
2 Costs for the construction audit findings through October 31, 2010
- 3 • Iatan 1 (based on Stipulation in File No. ER-2009-0090) and Iatan 2 (based  
4 on Stipulation in File No. ER-2010-0356) regulatory assets (construction  
5 accounting) through December 31, 2010
- 6 • Other plant and depreciation reserve balances as of December 31, 2010
- 7 • Included changes for revenues to reflect customer levels through  
8 December 31, 2010
- 9 • Updated Uncollectible (Bad Debt) Expense through end of  
10 December 31, 2010
- 11 • GMO's operation and maintenance costs for Iatan 2 including insurance,  
12 property taxes and depreciation
- 13 • GMO's fuel costs, including freight rate increase and purchased power  
14 costs based on actual prices through December 31, 2010
- 15 • GMO's off-system sales margins from the firm and non-firm bulk  
16 power markets
- 17 • GMO's payroll and payroll related benefit costs reflecting actual employee  
18 levels and salary amounts through December 31, 2010
- 19 • GMO's pension and other post-employment benefits (OPEBS) costs  
20 through December 31, 2010
- 21 • The true-up reflected agreements reached with certain parties regarding  
22 miscellaneous items presented in the Non-Unanimous Stipulation and  
23 Agreement dated February 3, 2011 and the agreement on depreciation in  
24 the Non-Unanimous Stipulation and Agreement dated February 2, 2011  
25 (discussed later in the True-up Direct testimony)
- 26 • Updates for Crossroads property taxes and insurance disallowances  
27 consistent with Staff position on this production power plant
- 28 • Updates for the Iatan 2 plant investment and depreciation reserve,  
29 insurance and property taxes assignment for MPS and L&P
- 30 • Rate case expense recommendation
- 31 • Income tax expense and related income tax costs consistent with  
32 the true-up

1 **NON-UNANIMOUS STIPULATION AND AGREEMENTS**

2 Q. Have there been any Stipulations and Agreements in these cases that would  
3 impact the revenue requirements of KCPL, MPS or L&P?

4 A. Yes. There are two non-unanimous agreements that if approved and ordered by  
5 the Commission would impact the revenue requirement calculations for KCPL, MPS and L&P.  
6 On February 2, 2011, certain parties reached agreement on depreciation and regulatory  
7 amortizations issues in both cases. The title of this agreement is “Non-Unanimous Stipulation  
8 and Agreement Regarding Depreciation and Accumulated Additional Amortizations”  
9 (the “Depreciation Agreement”).

10 On February 3, 2011, certain parties reached agreement on a number of issues in both  
11 cases and filed their agreement titled, “Non-Unanimous Stipulation and Agreement as to  
12 Miscellaneous Issues” (the “Miscellaneous Agreement”). The issues that are resolved if the  
13 Commission approves the Miscellaneous Agreement, some of which affect both cases, are:

- 14 • Economic Relief Pilot Program (ERPP)
- 15 • Severance
- 16 • SERP—Supplemental Executive Retirement Pension
- 17 • Advertising, including Connections
- 18 • Bad Debts
- 19 • Cash Working Capital Gross Receipts Taxes and Injuries and Damages  
20 (KCPL only issue)
- 21 • Production Maintenance
- 22 • Allocation of Off-System Sales Margins
- 23 • Talent Assessment Program
- 24 • Cash Working Capital Imputed Accounts Receivable Program  
25 (GMO only issue)

True-Up Direct Testimony of  
Cary G. Featherstone

1 Settlement of Issues with no revenue requirement impact:

- 2 • Proposition C
- 3 • Call Center Reports
- 4 • Tracker for Iatan 2 and Iatan Common Operations and
- 5 Maintenance Expenses
- 6 • Transmission Expense and Revenue Tracker
- 7 • SO2 emission allowance regulatory liability

8 The Staff included the amounts agreed to for the settlement of these issues in its true-up revenue  
9 requirement amounts for KCPL, MPS and L&P.

10 Q. How are the regulatory amortizations resolved in the Depreciation Agreement?

11 A. Beginning with this rate case, if the Commission approves the Depreciation  
12 Agreement, the accumulated additional amortizations resulting from KCPL's Experimental  
13 Regulatory Plan (Case No. EO-2005-0329) will be reflected as an off-set (reduction) to rate base  
14 through accumulated depreciation reserve for Iatan 2 over the period this generating unit is  
15 included in KCPL's rate base. The following is taken from the February 2, 2011 Depreciation  
16 Agreement:

17 6. The Signatories agree that the approximately \$183.4 million, as  
18 of May 3, 2011, of Accumulated Additional Amortizations will be  
19 assigned to the Iatan 2 reserves and accounted for separately in the  
20 reserves as shown on in the final table in paragraph 7 for as long as Iatan 2  
21 is in operation. Prior to the completion of the true-up direct testimony  
22 to be filed in this case on February 22, 2011, KCPL agrees to identify  
23 for Staff and other interested parties how the accumulated  
24 additional amortizations will be separately accounted for in the Iatan 2  
25 depreciation reserve.

26  
27 7. The following table identifies, and KCPL agrees are,  
28 the accumulated additional amortizations provided by customers  
29 pursuant to the terms of the Regulatory Plan during the period of the  
30 Regulatory Plan through the end of December 31, 2010 and through the  
31 end of May 3, 2011.

True-Up Direct Testimony of  
Cary G. Featherstone

Rate Case	December 31, 2010	May 3, 2011
Case No. ER-2006-0314	\$86,716,244	\$94,120,782
Case No. ER-2007-0291	\$32,171,481	\$35,834,231
File No. ER-2009-0089	\$13,333,333	\$16,748,858
<b>TOTAL Missouri Jurisdictional Amount</b>	<b>\$132,221,058</b>	<b>\$146,703,871</b>

Source: KCPL's Accumulated Depreciation Reserve Account 399

KCPL also agrees that an additional amortization amount of \$36 million (Missouri jurisdictional) was provided from customers and accumulated from a prior case—Case No. EO-94-199—resulting in the total Accumulated Additional Amortizations as follows.

Rate Case	All Additional Amortizations Updated Period as of December 31, 2010	All Additional Amortizations Updated Period as of May 3, 2011
Case No. EO-2005-0329	\$132,221,058	\$146,703,871
Case No. EO-94-199	\$36,674,731	\$36,674,731
<b>TOTAL Missouri Jurisdictional Amount</b>	<b>\$168,895,789</b>	<b>\$183,378,602</b>

Source: KCPL's Accumulated Depreciation Reserve Account 399

The following table is how the foregoing \$183,378,602 Missouri jurisdictional amount is to be distributed to the Uniform System of Accounts for Iatan 2, account numbers 311, 312, 314, 315 and 316 through May 3, 2011—the period prior to the effective date of rates in this case:

Iatan 2 USOA Acct	Plant in service 12/31/10	Percentage of Regulatory Amortization Allocated to Iatan 2 reserves	Regulatory Amortization Amount assigned to Iatan 2 reserves May 3, 2011
311.5	\$48,804,992	10.49%	\$ 19,240,688
312.5	\$349,784,204	75.20%	\$ 137,897,545
314.5	\$48,539,238	10.44%	\$ 19,135,918
315.5	\$16,233,097	3.49%	\$ 6,399,672
316.5	\$1,787,709	0.38%	\$ 704,779
<b>Total</b>	<b>\$465,149,240</b>	<b>100.0%</b>	<b>\$183,378,602</b>

Q. Did Staff reflect these results of the Depreciation Agreement in its true-up?

1           A.     In addition to the regulatory plan amortizations in the KCPL rate case, Staff also  
2 included the agreed to depreciation rates for both KCPL and GMO rate cases in the true-up  
3 revenue requirements.

4     **OFF-SYSTEM SALES**

5           Q.     How did Staff determine the level of off-system sales margins to include in its  
6 true-up for KCPL?

7           A.     KCPL relied on a probabilistic model developed by NorthBridge Group, Inc.  
8 (“NorthBridge”), a consultant employed by KCPL to assist the Company in the off-system sales  
9 area. Specifically, Michael M. Schnitzer of NorthBridge provided direct testimony supporting  
10 the amount of off-system sales levels included in KCPL’s direct case when it filed its testimony  
11 on June 4, 2010. Mr. Schnitzer identified an amount for off-system sales of \*\* \_\_\_\_\_ \*\*  
12 total KCPL at the 25<sup>th</sup> Percentile level in his direct testimony (page 15 and Highly Confidential  
13 Schedule MMS2010-3).

14          Q.     Is that amount of off-system sales still appropriate?

15          A.     No, it has been updated. KCPL has revised its projected level of off-system  
16 sales to \*\* \_\_\_\_\_ \*\* total KCPL at the 25<sup>th</sup> Percentile level. The 40<sup>th</sup> Percentile level is  
17 \*\* \_\_\_\_\_ \*\* total KCPL.

18          Q.     What percentile level of off-system sales did Staff use for its true-up  
19 recommendation for KCPL?

20          A.     The 40<sup>th</sup> Percentile. While Staff used the 25<sup>th</sup> Percentile level in its direct case,  
21 Staff witness V. William Harris recommended the use of the 40<sup>th</sup> Percentile in his rebuttal  
22 testimony. The 40<sup>th</sup> Percentile level was presented to the Commission during the hearings on  
23 off-system sales.

True-Up Direct Testimony of  
Cary G. Featherstone

1 Q. How did Staff allocate KCPL's off-system sales margins for its true-up of KCPL?

2 A. Staff used the energy allocator identified in Staff's Cost of Service Report filed in  
3 its Direct Testimony on November 10, 2010. This is specifically addressed at pages 181 through  
4 187. The energy allocator Staff is using in its true-up case for KCPL is 56.94%--the same one  
5 Staff used in its direct case. The Signatory Parties agreed to this allocation of off-system sales in  
6 the Miscellaneous Agreement filed on February 3, 2011.

7 At page 5 of the Stipulation it is stated that "Staff's energy factor of 56.94% shall be used  
8 for allocating off-system sales margins to the Missouri jurisdiction."

9 Q. Does this conclude your true-up direct testimony?

10 A. Yes.



**BEFORE THE PUBLIC SERVICE COMMISSION**


**OF THE STATE OF MISSOURI**

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

**AFFIDAVIT OF CARY G. FEATHERSTONE**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

Cary G. Featherstone, of lawful age, on his oath states: that he has participated in the preparation of the foregoing True-Up Direct Testimony in question and answer form, consisting of 14 pages to be presented in the above case; that the answers in the foregoing True-Up Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

  
Cary G. Featherstone

Subscribed and sworn to before me this 22<sup>nd</sup> day of February, 2011.

NIKKI SENN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Osage County  
My Commission Expires: October 01, 2011  
Commission Number: 07287016

  
Notary Public

**BEFORE THE PUBLIC SERVICE COMMISSION**


**OF THE STATE OF MISSOURI**

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

**AFFIDAVIT OF CARY G. FEATHERSTONE**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

Cary G. Featherstone, of lawful age, on his oath states: that he has participated in the preparation of the foregoing True-Up Direct Testimony in question and answer form, consisting of 14 pages to be presented in the above case; that the answers in the foregoing True-Up Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

  
Cary G. Featherstone

Subscribed and sworn to before me this 32<sup>nd</sup> day of February, 2011.

NIKKI SENN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Osage County  
My Commission Expires: October 01, 2011  
Commission Number: 07287016

  
Notary Public