EXHIBIT

Exhibit No.: ____________
Issue(s): Additional Amortizations to Maintain Financial Ratios
SO_2 Emission Allowances
Aquila Inc. Purchase Transition Costs
Transmission Expense
Witness: Ted Robertson
Type of Exhibit: Direct
Sponsoring Party: Public Counsel
Case Number: ER-2010-0355
Date Testimony Prepared: November 10, 2010

DIRECT TESTIMONY

OF

TED ROBERTSON

Submitted on Behalf of
the Office of the Public Counsel

KANSAS CITY POWER & LIGHT COMPANY

Case No. ER-2010-0355

November 10, 2010

OPC Exhibit No. KCPL 401
Date 2/3/11 Reporter LMB
File No. ER-2010-0355

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 Charges for Electric Service to Continue the Implementation of its Regulatory Plan	)))))	**Case No. ER-2010-0355**

AFFIDAVIT OF TED ROBERTSON

STATE OF MISSOURI)
) **ss**
COUNTY OF COLE)

Ted Robertson, of lawful age and being first duly sworn, deposes and states:

1. My name is Ted Robertson. I am a Chief Utility Accountant for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my direct testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

Ted Robertson

Ted Robertson, C.P.A.
Chief Utility Accountant

Subscribed and sworn to me this 10th day of November 2010.

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

JERENE A. BUCKMAN
My Commission Expires
August 23, 2013
Cole County
Commission #09754037

Jerene A. Buckman

Jerene A. Buckman
Notary Public

My Commission expires August, 2013.

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DIRECT TESTIMONY
OF
TED ROBERTSON

KANSAS CITY POWER & LIGHT COMPANY
CASE NO. ER-2010-0355

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Ted Robertson, PO Box 2230, Jefferson City, Missouri 65102-2230.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Missouri Office of the Public Counsel (OPC or Public Counsel) as the Chief Public Utility Accountant.

Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES AT THE OPC?

A. My duties include all activities associated with the supervision and operation of the regulatory accounting section of the OPC. I am also responsible for performing audits and examinations of the books and records of public utilities operating within the state of Missouri.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER QUALIFICATIONS.

A. I graduated in May, 1988, from Missouri State University in Springfield, Missouri, with a Bachelor of Science Degree in Accounting. In November of 1988, I passed the Uniform Certified Public Accountant Examination, and I obtained Certified Public Accountant (CPA) certification from the state of Missouri in 1989. My CPA license number is 2004012798.

Q. HAVE YOU RECEIVED SPECIALIZED TRAINING RELATED TO PUBLIC UTILITY ACCOUNTING?

A. Yes. In addition to being employed by the Missouri Office of the Public Counsel since July 1990, I have attended the NARUC Annual Regulatory Studies Program at Michigan State University, and I have also participated in numerous training seminars relating to this specific area of accounting study.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION (COMMISSION OR MPSC)?

A. Yes, I have testified on numerous issues before this Commission. Please refer to Schedule TJR-1, attached to this testimony, for a listing of cases in which I have submitted testimony.

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. I am sponsoring the Public Counsel's position regarding Kansas City Power & Light Company's (KCPL or Company) ratemaking treatment of the issues, Additional Amortizations To Maintain Financial Ratios, SO_2 Emission Allowances, Aquila Inc. Purchase Transition Costs and Transmission Expense.

III. ADDITIONAL AMORTIZATIONS TO MAINTAIN FINANCIAL RATIOS

Q. WHAT IS THE ISSUE?

A. In KCPL, Case No. EO-2005-0329, the Commission approved a Stipulation and Agreement in which the parties agreed Company would be able to collect from ratepayers additional funds, i.e., Additional Amortizations To Maintain Financial Ratios (Additional Amortizations), in the event that the Company's revenue requirement in subsequent rate cases did not permit it to meet certain financial ratios related to it maintaining its investment grade rating (criteria associated with the issue are identified and described on pages 18 through 22 of the Stipulation and Agreement). Furthermore, the Regulatory Plan authorized by the Commission in KCPL, Case No. EO-2005-0329, required that the annual amortizations cease effective with the current rate proceeding. Thus, the issue is how should these monies be accounted for in the ratemaking process, in this case, so that ratepayers benefit from their payment.

Q. WHAT IS THE TOTAL AMOUNT OF THE ADDITIONAL AMORTIZATION TO MAINTAIN FINANCIAL RATIOS COLLECTED BY COMPANY?

A. It is my understanding that the amount is projected to be approximately $132 million (including tax) as of December 31, 2010 (Source: Page 8, lines 3 - 5, Curtis D. Blanc Direct Testimony, KCPL, Case No. ER-2010-0355).

Q. DID THE REGULATORY PLAN AUTHORIZED IN KCPL, CASE NO. EO-2005-0329, IDENTIFY THE PROCESS OR METHODOLOGY BY WHICH THE MONIES COLLECTED WOULD BE TREATED TO BENEFIT RATEPAYERS?

A. Yes. Paragraph III.B.1.i of the Regulatory Plan, as amended by the Commission's August 23, 2005 Order Approving Amendments To Experimental Regulatory Plan, states,

> (ii) [t]he accumulated 'Additional Amortizations To Maintain Financial Ratios' amounts will be treated as increases to the depreciation reserve and be deducted from rate base in any future KCPL rate proceedings, beginning with the first rate case after the 2006 Rate Case.

In addition, Paragraph III.B.1.p states that in order to ensure that the benefits of offsetting the rate base related to the amortizations in the Regulatory Plan accrue to KCPL's customers in future rate proceedings, these benefits shall be reflected in rates, notwithstanding any future changes in the statutory provisions contained in Chapters 386 and 393 RSMo, for at least ten years following the effective date of the Order Approving Stipulation And Agreement in Case No. EO-2005-0329.

Furthermore, beginning on page 2 of the Nonunanimous Stipulation and Agreement Regarding Regulatory Plan Additional Amortizations authorized in the subsequent rate case, KCPL, Case No. ER-2006-0314, it states,

> Further, KCPL acknowledges that this Agreement is a resolution and is an implementation of the resolution of the gross-up issue that was intentionally left unresolved by the Regulatory Plan Stipulation And Agreement in Case No. EO-2005-0329. This resolution is implemented pursuant to and in compliance with the provisions of that Stipulation And Agreement, and that as a result thereof, any Regulatory Plan additional amortization that is provided to KCPL pursuant to that Stipulation And Agreement shall be used as a reduction to rate base **for the longer of** (a) at least ten (10) years following the effective date of the July 28, 2005 Report And Order in Case No. EO-2005-0329 or (b) until the investment in the plant in service accounts to which the Regulatory Plan additional amortizations are ultimately assigned by the Commission is retired. Such reduction to rate base is understood and accepted by KCPL without reservation.
>
> (Emphasis added by OPC)

Q. DOES PUBLIC COUNSEL HAVE A POSITION ON HOW THE ADDITIONAL AMORTIZATION SHOULD BE TREATED IN THE COMPANY'S CURRENT AND SUBSEQUENT RATE CASES?

A. Yes. Pursuant to the terms of the Stipulation and Agreements, Public Counsel recommends that the Commission authorize the assignment of the additional amortizations to specific plant in service accumulated deprecation reserve accounts and that the plant accounts utilized-should encompass only those associated with the Regulatory Plan new construction projects. Furthermore, the additional amortizations should be separately booked into their own unique plant account subaccounts which would include no comingling of any other depreciation or other expenses associated with the plant account (so as to be easily identified and monitored). Lastly, any such amounts so booked will not be removed or otherwise eliminated from the individual subaccounts before the associated plant is retired, and further subject to, for plant retired earlier than ten years from the conclusion of the instant case, inclusion in the individual subaccounts for a minimum of ten years subsequent to their actual inclusion in the determination of rates, by vintage collected.

IV. SO_2 EMISSION ALLOWANCES

Q. WHAT IS THE ISSUE?

A. In KCPL, Case No. EO-2005-0329, the Commission approved a Stipulation and Agreement in which the parties agreed upon an SO_2 Emission Allowance Management Policy (SEAMP). The SEAMP set out the approach, guidelines, trading parameters and reporting requirements that KCP would utilize to manage its SO_2 emission allowance inventory, including allowing Company to defer gains from sales, and certain costs, to assist it during the timeframe of the associated

Regulatory Plan. Beginning on page 8 of the Stipulation and Agreement, it states,

d. SO2 EMISSION ALLOWANCES

KCPL is authorized to manage its SO_2 emission allowance inventory, including the sales of such allowances, under the Stipulation and Agreement in Case No. EO-2000-357. Under such Stipulation and Agreement, KCPL must record all SO_2 emission allowance sales proceeds as a regulatory liability in Account 254, Other Regulatory Liabilities, for ratemaking purposes. The following, including the attached SO_2 Emission Allowance Management Policy ("SEAMP") contained in Appendix A, supersedes the plan approved in the Stipulation and Agreement in Case No. EO-2000-357. The Signatory Parties agree upon the SEAMP contained in Appendix A. The proceeds and costs of all transactions identified in the SEAMP will be recorded in Account 254 for ratemaking purposes.

The regulatory liability will be amortized over the same time period used to depreciate environmental assets (emission control equipment and other emission control investments). This provision recognizes that the sales of SO2 emission allowances to fund investments in new environmental control equipment, in order to meet emissions standards required now or in the future by legislation, MDNR or the United States Environmental Protection Agency ("EPA") regulations, are like-kind exchanges of assets. KCPL agrees to provide all correspondence between KCPL and the United States Internal Revenue Service ("IRS") with respect to SO_2 emission allowances to the Signatory Parties, within fourteen (14) days of such correspondence. KCPL shall be obligated to define the correspondence as "Proprietary" or "Highly Confidential" if it so deems the material.

> **In the event the IRS fails to certify SO_2 emission allowance sales as like-kind exchanges, the Signatory Parties agree that the above agreement on the amortization period for the regulatory liability is no longer binding on, or prejudicial to, KCPL or the other Signatory Parties, and that KCPL and the Signatory Parties are free to, and may, recommend the appropriate amortization period for such regulatory liability to be included in Rate Filing #4 (Iatan 2 case) revenue requirement required herein and to commence on the effective date of tariffs from Rate Filing #4.**
>
> KCPL currently purchases coal from vendors under contracts that indicate nominal sulfur content. To the extent that coal supplied has a lower sulfur content than specified in the contract, KCPL may pay a premium over the contract price. The opportunity to burn coal with lower sulfur content is both advantageous to the environment and reduces the number of SO_2 emission allowances that must be used. To the extent that KCPL pays premiums for lower sulfur coal up until January 1, 2007, it will determine the portion of such premiums that apply to retail sales and will record the proportionate cost of such premiums in Account 254. But in no event will the charges to the Missouri jurisdictional portion of Account 254 for these premiums exceed $400,000 annually. The portion of premiums applicable to retail will be determined monthly based on the system-wide percentage of MWh's from coal generation used for retail sales versus wholesale sales as computed by the hourly energy costing model. This system-wide percentage will be applied to premiums invoiced during the same period.

(*Emphasis added by OPC*)

The issue now before the Commission is how should the SO_2 emission allowance proceeds be flowed back in the current ratemaking proceeding.

Q. WHAT IS THE TOTAL AMOUNT OF THE SO_2 EMISSION ALLOWANCE PROCEEDS?

A. It is my understanding, that the amount is projected to total approximately $87 million (total company), less $963,168 of Missouri jurisdictional rate base attributable to low sulfur coal premiums incurred in 2007, as of December 31, 2010 (Source: Company 11/5/2010 email containing updated workpaper RB-55 Emission Allowances - KCPL UPD Proj 2010.xls).

Q. DID THE STIPULATION AND AGREEMENT APPROVED IN KCPL, CASE NO. EO-2005-0329, IDENTIFY THE PROCESS OR METHODOLOGY BY WHICH THE MONIES COLLECTED WOULD BE TREATED TO BENEFIT RATEPAYERS?

A. Yes. As identified above, the Regulatory Plan Stipulation and Agreement states that the regulatory liability will be amortized over a time period to be determined in the last rate case of the Regulatory Plan - the current rate case. Furthermore, the regulatory liability will be amortized over the same time period used to depreciate environmental assets (emission control equipment and other emission control investments) provided that the Federal Internal Revenue Service (IRS) certifies that the sales are like-kind exchanges of assets.

Q. DID THE COMPANY RECEIVE IRS CERTIFICATION THAT THE SO_2 EMISSION ALLOWANCE SALES ARE LIKE-KIND EXCHANGES OF ASSETS?

A. No. On November 5, 2010, I had a phone conversation with Company witness, Mr. John P. Weisensee, wherein he stated to me that the IRS certification did not occur.

Q. DOES PUBLIC COUNSEL HAVE A POSITION ON HOW THE SO_2 EMMISSION ALLOWANCE PROCEEDS SHOULD BE TREATED IN THE COMPANY'S CURRENT RATE CASE?

A. Yes. Pursuant to the terms of the Stipulation and Agreement, Public Counsel believes that the unamortized regulatory liability should be included as an offset to rate base and that it be amortized to the income statement over a reasonable period of time so that ratepayers receive the benefit of the flow back just as the Company received the benefit of the additional cash flow over the period that it deferred the gains. It is Public Counsel's position that the amortization of the regulatory liability should flow back to ratepayers commensurate with the time period that liability was accumulated and held - which is approximately five years (Source: Notes to Company workpaper RB-55).

V. AQUILA INC. PURCHASE TRANSITION COSTS

Q. WHAT IS THE ISSUE?

A. In conjunction with the authorization of the purchase of Aquila Inc. by Great Plains Energy, Case No. EM-2007-0374, the Commission authorized Company to defer "Transition Costs" associated with the integration of the entities and once accumulated to amortize the deferred balance over five years. On page 241 of the Report and Order, Case No. EM-2007-0374, the Commission stated,

> 3. Final Conclusions Regarding Transaction and Transition Cost Recovery
>
> Substantial and competent evidence in the record as a whole supports the conclusions that: (1) the Applicants' calculation of transaction and transition costs are accurate and reasonable; (2) in this instance, establishing a mechanism to allow recovery of the transaction costs of the merger would have the same effect of artificially inflating rate base in the same way as allowing recovery of an acquisition premium; and (3) the uncontested recovery of transition costs is appropriate and justified. The Commission further concludes that it is not a detriment to the public interest to deny recovery of the transaction costs associated with the merger and not a detriment to the public interest to allow recovery of transition costs of the merger. **If the Commission determines that it will approve the merger when it performs its balancing test (in a later section in this Report and Order), the Commission will authorize KCPL and Aquila to defer transition costs to be amortized over five years.**

(Emphasis added by OPC)

Pursuant to the Commission's authorization, Company has deferred transition costs and will amortize those costs over five years beginning with the effective date of the Commission's authorization in the instant case. However, while Public Counsel will not oppose what the Commission authorized for this issue, Public Counsel recommends that any future costs incurred subsequent to the test year and true-up period of the instant case not receive continued deferral authorization or amortization in any future rate cases.

Q. WHY DOES PUBLIC COUNSEL RECOMMEND THE DISCONTINUANCE OF THE DEFERRAL/AMORTIZATION AUTHORIZATION FOR ALLEGED FUTURE TRANSITION COSTS?

A. Public Counsel's recommendation is primarily based on the fact that sufficient time has already passed to effect the integration of Aquila Inc. into the operations of the current owner. In fact, it has been more than two years since the purchase of Aquila Inc. was authorized in Case No. EM-2007-0374 (the effective date of the Report and Order was July 11, 2008). Furthermore, it is my understanding, any additional transitional costs likely to be incurred may not be material and, given the dynamics of the Company's ongoing operations, may be considered costs which have been incurred due to changes caused by current operations of the total entity because there is no foolproof manner to determine whether the costs were incurred because of the purchase of Aquila Inc. or are simply a normal reaction to the operation of the utility as it currently exists.

VI. TRANSMISSION EXPENSE

Q. WHAT IS THE ISSUE?

A. Public Counsel recommends that the annualized costs included in the determination of rates for transmission expense accounts 561400, 561800, 565000 and 575700 be based on the actual incurred costs as of the twelve months ended June 30, 2010 (subject to true-up per the Commission's Order Approving Nonunanimous Stipulation And Agreement, Setting Procedural Schedule, and Clarifying Order Regarding Construction and Prudence Audit, KCPL, Case No. ER-2010-0355, Effective Date, August 18, 2010). Public Counsel's analysis of the Company's financial records show that the balances for the twelve months ended June 30, 2010 are: 1) Acct. 561400 - $2,696,708, 2) Acct. 561800 - $398,288, 3) Acct. 565000 - $13,265,294, and 4) Acct. 575700 - $2,469,621.

Q. WHY DOES PUBLIC COUNSEL RECOMMEND UTILIZING THE JUNE 30, 2010 BALANCES?

A. My review of the Company's financials, and other documents, show that the costs in these accounts have fluctuated up and down in recent years; however, the cost trend appears to be increasing - though only slightly.

Q. DOES PUBLIC COUNSEL BELIEVE THAT A "TRACKER" SHOULD BE AUTHORIZED FOR THE EXPENSES IN THESE ACCOUNTS?

A. No. Trackers are normally utilized for material costs that significantly fluctuate and they are associated with events that are outside the control of a utility's management, e.g., acts of God, government actions, etc. In this instance, the respective costs may be subject to increases due to the Company's future operations, but, if they are, those costs are not yet known and measureable. In fact, Schedule TJR-2, attached to this Direct Testimony, shows the following year over year percentage changes for the expenses for the last few years:

Account	2008	2009	TME 6/2010
561400	12.38%	-6.16%	7.93%
561800	-2.88%	2.97%	21.90%
565000	-3.94%	11.06%	7.42%
575700	N/A	-4.44%	.03%

In some years the expenses have gone up and some years they have gone down. It should be noted that the approximate dollar change from calendar year 2009 to twelve months ended June 2010 is: 1) Acct. 561400 (7.93%) = $198,312, 2) Acct. 561800 (21.90%) = $71,546, 3) Acct. 565000 (7.42%) = $916,020, and 4) Acct. 575700 (.03%) = $7,119, and though the dollars are significant for several of the accounts, the cost increases are not material enough to impact the financial or operational integrity of a utility the size of KCPL nor do they necessitate the implementation of a tracker.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

CASE PARTICIPATION
OF
TED ROBERTSON

Company Name	Case No.
Missouri Public Service Company	GR-90-198
United Telephone Company of Missouri	TR-90-273
Choctaw Telephone Company	TR-91-86
Missouri Cities Water Company	WR-91-172
United Cities Gas Company	GR-91-249
St. Louis County Water Company	WR-91-361
Missouri Cities Water Company	WR-92-207
Imperial Utility Corporation	SR-92-290
Expanded Calling Scopes	TO-92-306
United Cities Gas Company	GR-93-47
Missouri Public Service Company	GR-93-172
Southwestern Bell Telephone Company	TO-93-192
Missouri-American Water Company	WR-93-212
Southwestern Bell Telephone Company	TC-93-224
Imperial Utility Corporation	SR-94-16
St. Joseph Light & Power Company	ER-94-163
Raytown Water Company	WR-94-211
Capital City Water Company	WR-94-297
Raytown Water Company	WR-94-300
St. Louis County Water Company	WR-95-145
United Cities Gas Company	GR-95-160
Missouri-American Water Company	WR-95-205
Laclede Gas Company	GR-96-193
Imperial Utility Corporation	SC-96-427
Missouri Gas Energy	GR-96-285
Union Electric Company	EO-96-14
Union Electric Company	EM-96-149
Missouri-American Water Company	WR-97-237
St. Louis County Water Company	WR-97-382
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
United Water Missouri Inc.	WR-99-326
Laclede Gas Company	GR-99-315
Missouri Gas Energy	GO-99-258
Missouri-American Water Company	WM-2000-222
Atmos Energy Corporation	WM-2000-312
UtiliCorp/St. Joseph Merger	EM-2000-292
UtiliCorp/Empire Merger	EM-2000-369
Union Electric Company	GR-2000-512
St. Louis County Water Company	WR-2000-844
Missouri Gas Energy	GR-2001-292
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company	EC-2002-1
Empire District Electric Company	ER-2002-424

CASE PARTICIPATION
OF
TED ROBERTSON

Company Name	Case No.
Missouri Gas Energy	GM-2003-0238
Aquila Inc.	EF-2003-0465
Aquila Inc.	ER-2004-0034
Empire District Electric Company	ER-2004-0570
Aquila Inc.	EO-2005-0156
Aquila, Inc.	ER-2005-0436
Hickory Hills Water & Sewer Company	WR-2006-0250
Empire District Electric Company	ER-2006-0315
Central Jefferson County Utilities	WC-2007-0038
Missouri Gas Energy	GR-2006-0422
Central Jefferson County Utilities	SO-2007-0071
Aquila, Inc.	ER-2007-0004
Laclede Gas Company	GR-2007-0208
Kansas City Power & Light Company	ER-2007-0291
Missouri Gas Utility, Inc.	GR-2008-0060
Empire District Electric Company	ER-2008-0093
Missouri Gas Energy	GU-2007-0480
Stoddard County Sewer Company	SO-2008-0289
Missouri-American Water Company	WR-2008-0311
Union Electric Company	ER-2008-0318
Aquila, Inc., d/b/a KCPL GMOC	ER-2009-0090
Missouri Gas Energy	GR-2009-0355
Empire District Gas Company	GR-2009-0434
Lake Region Water & Sewer Company	SR-2010-0110
Lake Region Water & Sewer Company	WR-2010-0111
Missouri-American Water Company	WR-2010-0131
Kansas City Power & Light Company	ER-2010-0355

KCPL Case No. ER-2010-0355
OPC Transmission WP

Prepared By: T. Robertson

Sources: MPSC DR 13
Co. 063010 Cutoff.xls
Tim Rush Direct Schedule TMR2010-5

Account	2005	2006	% Change	2007	% Change	2008	% Change	2009	% Change	12 Mth End Jun-10	% Change	$ Change 2009 To 12 Mth End Jun-10
561400 - Trans Op-Schd,Contr & Dis Serv	0	0		2,369,002		2,662,340	12.382%	2,498,396	-6.158%	2,696,708	7.938%	198,312
561800 - Trans Op-Reli Plan&Std Dv-RTO	0	0		326,730		317,312	-2.883%	328,742	2.972%	398,288	21.697%	71,546
565000 - Transm Oper-Elec Tr-By Others	2,386,931	7,195,625	201.459%	11,576,571	60.883%	11,119,938	-3.944%	12,349,274	11.055%	13,265,294	7.418%	916,020
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	0	281		0		2,578,938		2,462,502	-4.441%	2,489,621	0.289%	7,119

Account	Resource Category	Y2009 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	12 Months Total
561400 - Trans Op-Schd,Contr & Dis Serv	Acctg-Other - 640	174,938	170,030	171,523	174,953	175,225	176,498	175,669	176,666	176,044	176,381	169,056	166,607	2,083,589
561400 - Trans Op-Schd,Contr & Dis Serv	AP Other-Not in Othr SDC - 640	(130,586)	49,552	45,776	39,977	49,170	49,760	46,816	47,378	48,150	50,764	59,025	59,025	414,807
Total		44,352	219,582	217,299	214,930	224,395	226,258	222,485	224,044	224,194	227,145	228,081	225,632	2,498,396
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	27,767	28,097	28,708	28,908	29,066	29,208	29,110	29,301	29,117	29,322	28,141	27,694	344,441
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 640	(1,635)	(1,579)	(2,208)	(1,925)	(1,642)	(1,544)	(2,035)	(1,941)	(1,812)	(1,377)	0	0	(17,699)
Total		26,132	26,518	26,500	26,983	27,424	27,664	27,075	27,360	27,305	27,945	28,141	27,694	326,742
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 640	937,852	1,029,279	959,991	1,001,112	975,374	1,010,784	997,892	1,147,673	1,021,819	1,059,717	1,081,181	1,126,600	12,349,274
Total		937,852	1,029,279	959,991	1,001,112	975,374	1,010,784	997,892	1,147,673	1,021,819	1,059,717	1,081,181	1,126,600	12,349,274
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 640	210,671	211,696	222,657	219,158	220,293	223,030	220,960	216,967	218,276	217,199	206,520	205,190	2,592,617
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(13,081)	(11,503)	(16,088)	(14,023)	(11,966)	(11,250)	(14,825)	(14,143)	(13,205)	(10,031)	0	0	(130,115)
Total		197,590	200,193	206,569	205,135	208,327	211,780	206,135	202,824	205,071	207,168	206,520	205,190	2,462,502

Account	Resource Category	Y2009 Jul	Aug	Sep	Oct	Nov	Dec	Y2010 Jan	Feb	Mar	Apr	May	Jun	12 Mth End Jun-10
561400 - Trans Op-Schd,Contr & Dis Serv	Acctg-Other - 640	175,669	176,666	176,044	176,381	169,056	166,607	188,010	206,464	233,222	230,615	242,821	243,995	2,385,550
561400 - Trans Op-Schd,Contr & Dis Serv	AP Other-Not in Othr SDC - 840	46,816	47,378	48,150	50,764	59,025	59,025							311,158
Total		222,485	224,044	224,194	227,145	228,081	225,632	188,010	206,464	233,222	230,615	242,821	243,995	2,696,708
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	29,110	29,301	29,117	29,322	28,141	27,694	31,299	36,062	40,710	40,217	41,944	42,536	405,453
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	(2,035)	(1,941)	(1,812)	(1,377)	-	-							(7,165)
Total		27,075	27,360	27,305	27,945	28,141	27,694	31,299	36,062	40,710	40,217	41,944	42,536	398,288
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 840	997,892	1,147,673	1,021,819	1,059,717	1,081,181	1,126,600	877,582	962,715	984,658	1,131,527	1,701,656	1,172,274	13,265,294
Total		997,892	1,147,673	1,021,819	1,059,717	1,081,181	1,126,600	877,582	962,715	984,658	1,131,527	1,701,656	1,172,274	13,265,294
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 640	220,960	216,967	218,276	217,199	206,520	205,190	229,609	177,944	202,618	201,032	211,257	214,253	2,521,825
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(14,825)	(14,143)	(13,205)	(10,031)									(52,204)
Total		206,135	202,824	205,071	207,168	206,520	205,190	229,609	177,944	202,618	201,032	211,257	214,253	2,489,621

Schedule TJR-2