

Company Name: KCPL MO
Case Description: 2010 KCPL Rate Case
Case: ER-2010-0355

Response to Harrison Paul Interrogatories – Set MPSC_20101229
Date of Response:

Question No. :0124.4

Please provide each and every IRS Private Letter Rulings that Melissa Hardesty relied on for her statement that “Several private letter rulings have interpreted the restrictions against indirect reductions of cost of service related to ITC and have held that various ratemaking proposals would violate the normalization requirements.” Please also provide PLR200945006 that was referenced in her testimony on page 10, Line 10.

RESPONSE: (do not edit or delete this line or anything above this)

All private letter rulings issued by the IRS that the Company is aware of that deal with or mention Regulation 1.46-6(b)(4) regarding indirect reductions of cost of service related to ITC (including PLR200945006) are attached in the file named “Q0124.4_IRS PLRs regarding Reg. 1.46-6b4.PDF”

A list of PLRs included are:

PLR9023080 PLR9852028
PLR9035037 PLR9852030
PLR8926034 PLR200945006
PLR8601042 PLR200632006
PLR9547008 PLR200743030
PLR9312007 PLR200636096
PLR9446004 PLR9108026
PLR9054014 PLR8825011
PLR9041051 PLR8602029
PLR8438029
PLR8837049
PLR9214033
PLR8827013
PLR8841009

Response prepared by: Melissa Hardesty, Tax

Attachments:

Q0124.4 MO Verification.pdf
Q0124.4_IRS PLRs regarding Reg. 1.46-6b4.PDF

KCPL Exhibit No. KCPL108
Date 2/14/11 Reporter LMB
File No. ER-2010-0355 d
ER-2010-0355