

APPENDIX A

LIST OF PRIOR TESTIMONIES

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	E	Kansas	07-BHCG-1063-ACQ 07-KCPE-1064-ACQ	12/07	Utility Acquisitions	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-186	12/07	Cost of Capital Regulatory Policy	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	08-WSEE-309-PRE	11/07	Predetermination of Wind Generation	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E/G	New Jersey	ER07050303 GR07050304	11/07	Societal Benefits Charge	Division of Rate Counsel

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Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel
Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLG-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate

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Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	05-315F	6/06	Gas Service Rates	Division of the Public Advocate
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate

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Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate

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Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board

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Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate
Walkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service

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Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate
Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate

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Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankelis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laie Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate

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Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate
Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board
TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al
Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	W/WW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New-Jersey American Water Company	W/WW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding

APPENDIX B

SUPPORTING SCHEDULES

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,254,148,612	(\$23,523,725)	\$1,230,624,887	(B)
2. Required Cost of Capital	8.75%	-0.94%	7.82%	(C)
3. Required Return	\$109,786,494	(\$13,582,979)	\$96,203,515	
4. Operating Income @ Present Rates	73,424,207	9,020,470	82,444,677	(D)
5. Operating Income Deficiency	\$36,362,287	(\$22,603,449)	\$13,758,838	
6. Revenue Multiplier	1.6619	(0.0010)	1.6609	(E)
7. Revenue Requirement Increase	<u>\$60,430,000</u>	<u>(\$37,577,797)</u>	<u>\$22,852,203</u>	
8. CIAC	<u>\$11,200,000</u>		<u>\$23,925,672</u>	(F)
9. Total Revenue Increase	<u>\$71,630,000</u>		<u>\$46,777,875</u>	

Sources:

(A) Company Filing, Section 3 (i), Schedule 1, pages 1 and 2.

(B) Schedule ACC-9.

(C) Schedule ACC-2.

(D) Schedule ACC-15.

(E) Schedule ACC-38.

(F) Schedule ACC-41.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****REQUIRED COST OF CAPITAL**

	Capital Structure	Cost Rate		Weighted Cost
	(A)	(A)	(B)	
1. Common Equity	50.76%	9.39%	(B)	4.76%
2. Long Term Debt	47.98%	6.25%		3.00%
3. Preferred Stock	1.27%	4.29%		0.05%
4. Total Cost of Capital				<u>7.82%</u>

Sources:

(A) Response to KCC-170 (Confidential).

(B) Equity Cost Rate per Schedule ACC-3.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****RECOMMENDED COST OF EQUITY**

1. Discounted Cash Flow Result (A)	9.94%	
2. Discounted Cash Flow Weighting (B)	<u>75.00%</u>	7.45%
3. CAPM Result (C)	7.72%	
4. CAPM Weighting (B)	<u>25.00%</u>	1.93%
5. Recommended Return on Equity		<u>9.39%</u>

Sources:

(A) Schedule ACC-4.

(B) Based on KCC's reliance primarily upon the DCF method.

(C) Schedule ACC-7.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****DISCOUNTED CASH FLOW RESULT**

1. Dividend Yield	5.32%	(A)
2. Growth Rate	4.50%	(B)
3. 1/2 Year Growth in Dividend	<u>0.12%</u>	(C)
4. Total Cost of Equity	<u>9.94%</u>	

Sources:

(A) Derived from Schedule ACC-5.

(B) Derived from Schedule ACC-6.

(C) (50% of Line 2) X Line 1.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****COMPARABLE GROUP - DIVIDEND YIELD**

Source: Yahoo Finance - January 12, 2009

Source: Yahoo Finance - January 12, 2009

COMPANY	Dividend	Closing Price		3-Month High	3-Month Low	Average	Average Yield
		January 9, 2009	Dividend Yield	10/10/08 - 1/9/09	10/10/08 - 1/9/09		
1. ALLETE Inc. (NYSE-ALE)	1.72	30.56	5.63%	41.61	28.28	34.95	4.92%
2. Alliant Energy Co. (NYSE-LNT)	1.40	28.03	4.99%	32.86	22.80	27.83	5.03%
3. Ameren (NYSE-AEE)	2.54	32.66	7.78%	35.58	25.51	30.55	8.32%
4. American Electric Power (NYSE-AEP)	1.64	32.61	5.03%	34.34	25.54	29.94	5.48%
5. Avista Corp. (NYSE-AVA)	0.72	19.22	3.75%	20.63	15.53	18.08	3.98%
6. Cent. Vermont P.S. (NYSE-CV)	0.92	22.48	4.09%	25.16	15.16	20.16	4.56%
7. Cleco Corporation (NYSE-CNL)	0.90	22.22	4.05%	23.77	17.32	20.55	4.38%
8. Con. Edison (NYSE-ED)	2.34	39.66	5.90%	44.86	34.11	39.49	5.93%
9. DTE Energy Co. (NYSE-DTE)	2.12	35.60	5.96%	38.79	27.82	33.31	6.37%
10. Edison International (NYSE-EIX)	1.24	31.81	3.90%	37.41	26.73	32.07	3.87%
11. Empire District (NYSE-EDE)	1.28	17.34	7.38%	19.68	14.90	17.29	7.40%
12. Entergy Corp. (NYSE-ETR)	3.00	80.12	3.74%	87.71	61.93	74.82	4.01%
13. FPL Group, Inc. (NYSE-FPL)	1.78	50.02	3.56%	53.31	33.81	43.56	4.09%
14. FirstEnergy Corp. (NYSE-FE)	2.20	48.90	4.50%	59.00	41.20	50.10	4.39%
15. Hawaiian Electric (NYSE-HE)	1.24	21.96	5.65%	27.55	21.29	24.42	5.08%
16. IDACORP (NYSE-IDA)	1.20	29.38	4.08%	30.66	21.88	26.27	4.57%
17. NiSource Inc. (NYSE-NI)	0.92	11.08	8.30%	14.01	10.35	12.18	7.55%
18. Northeast Utilities (NYSE-NU)	0.85	24.89	3.42%	25.31	17.16	21.24	4.00%
19. NSTAR (NYSE-NST)	1.50	34.88	4.30%	36.94	25.67	31.31	4.79%
20. PG&E Corp. (NDQ-PCG)	1.56	38.24	4.08%	39.79	26.67	33.23	4.69%
21. Pinnacle West (NYSE-PNW)	2.10	32.90	6.38%	34.13	26.27	30.20	6.95%
22. Portland General Electric (NYSE-POR)	0.98	18.64	5.26%	21.48	15.36	18.42	5.32%
23. Progress Energy (NYSE-PGN)	2.48	38.07	6.51%	41.32	32.60	36.96	6.71%
24. Southern Co. (NYSE-SO)	1.68	35.53	4.73%	37.62	29.82	33.72	4.98%
25. TECO Energy, Inc. (NYSE-TE)	0.80	12.01	6.66%	15.06	10.50	12.78	6.26%
26. UIL Holdings Corp. (NYSE-UIL)	1.73	29.58	5.85%	34.67	25.14	29.91	5.78%
27. Vectren Corp. (NYSE-VVC)	1.30	25.10	5.18%	29.00	19.48	24.24	5.36%
28. Westar Energy, Inc. (NYSE-WR)	1.16	19.67	5.90%	23.90	15.97	19.94	5.82%
29. Wisconsin Energy (NYSE-WEC)	1.35	42.78	3.16%	44.65	34.89	39.77	3.39%
30. Xcel Energy Inc. (NYSE-XEL)	0.95	18.24	5.21%	19.21	15.32	17.27	5.50%
AVERAGE			5.16%				5.32%

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****COMPARABLE GROUP - DIVIDEND YIELD**

	Past 5 Years Earnings	Past 5 Years Dividends	Past 5 Years Book Value	Past 10 Years Earnings	Past 10 Years Dividends	Past 10 Years Book Value	Projected 5 Years Earnings	Projected 5 Years Dividends	Projected 5 Years Book Value
1. ALLETE Inc. (NYSE-ALE)	--	--	--	--	--	--	0.0%	4.5%	4.5%
2. Alliant Energy Co. (NYSE-LNT)	3.0%	(10.0%)	0.5%	0.5%	(5.0%)	1.5%	6.0%	9.0%	5.5%
3. Ameren (NYSE-AEE)	(1.5%)	0.0%	5.5%	0.5%	0.0%	3.5%	4.5%	0.0%	2.0%
4. American Electric Power (NYSE-AEP)	3.0%	(9.0%)	--	(1.0%)	(4.5%)	0.0%	5.0%	4.0%	6.0%
5. Avista Corp. (NYSE-AVA)	(3.0%)	3.5%	2.0%	(4.0%)	(7.5%)	2.5%	9.0%	12.5%	3.5%
6. Cent. Vermont P.S. (NYSE-CV)	(2.5%)	1.0%	2.0%	(2.5%)	1.0%	1.0%	7.5%	0.0%	3.0%
7. Cleco Corporation (NYSE-CNL)	(2.0%)	0.5%	7.0%	2.5%	1.5%	6.5%	10.5%	9.5%	6.0%
8. Con. Edison (NYSE-ED)	0.5%	1.0%	3.0%	0.5%	1.0%	2.5%	1.0%	1.0%	3.0%
9. DTE Energy Co. (NYSE-DTE)	(2.0%)	--	4.0%	(0.5%)	0.0%	3.5%	5.0%	1.5%	4.0%
10. Edison International (NYSE-EIX)	--	--	17.5%	7.0%	1.0%	4.5%	5.0%	7.0%	9.0%
11. Empire District (NYSE-EDE)	2.0%	0.0%	2.0%	(1.0%)	0.0%	2.0%	10.0%	1.5%	3.0%
12. Entergy Corp. (NYSE-ETR)	9.5%	12.5%	3.0%	8.5%	2.5%	3.5%	7.5%	6.0%	7.5%
13. FPL Group, Inc. (NYSE-FPL)	6.5%	6.5%	7.5%	6.0%	5.0%	6.5%	9.5%	6.5%	7.5%
14. FirstEnergy Corp. (NYSE-FE)	6.0%	4.5%	4.5%	6.0%	2.0%	5.5%	10.0%	8.5%	7.0%
15. Hawaiian Electric (NYSE-HE)	(3.0%)	0.0%	2.0%	(0.5%)	0.5%	1.5%	5.0%	1.0%	2.5%
16. IDACORP (NYSE-IDA)	(7.0%)	(8.5%)	2.5%	(1.0%)	(4.5%)	3.5%	2.0%	0.0%	2.0%
17. NiSource Inc. (NYSE-NI)	(5.5%)	(2.5%)	2.0%	(2.5%)	0.5%	7.0%	5.0%	1.5%	1.0%
18. Northeast Utilities (NYSE-NU)	8.5%	9.5%	2.5%	11.0%	(4.5%)	0.5%	12.0%	7.0%	5.5%
19. NSTAR (NYSE-NST)	3.5%	3.5%	4.0%	4.5%	3.0%	3.5%	7.5%	7.0%	5.5%
20. PG&E Corp. (NDQ-PCG)	--	--	16.5%	1.5%	(3.0%)	--	5.0%	9.0%	6.0%
21. Pinnacle West (NYSE-PNW)	(2.5%)	5.5%	3.5%	1.0%	7.0%	4.5%	2.0%	1.0%	2.0%
22. Portland General Electric (NYSE-POR)	--	--	--	--	--	--	7.0%	--	4.0%
23. Progress Energy (NYSE-PGN)	(4.5%)	2.5%	3.0%	0.0%	3.0%	6.0%	5.0%	1.0%	2.0%
24. Southern Co. (NYSE-SO)	3.5%	2.5%	3.0%	3.0%	2.0%	1.0%	5.5%	4.5%	6.0%
25. TECO Energy, Inc. (NYSE-TE)	(11.0%)	(11.0%)	(9.0%)	(3.5%)	(3.5%)	(2.0%)	7.5%	2.5%	6.5%
26. UIL Holdings Corp. (NYSE-UIL)	(6.0%)	0.0%	(1.0%)	(2.0%)	0.0%	0.5%	4.0%	0.0%	1.0%
27. Vectren Corp. (NYSE-VVC)	5.5%	3.5%	4.5%	--	--	--	5.0%	3.0%	4.0%
28. Westar Energy, Inc. (NYSE-WR)	32.0%	(5.0%)	(4.5%)	1.0%	(7.0%)	(4.0%)	2.0%	5.5%	7.5%
29. Wisconsin Energy (NYSE-WEC)	9.0%	(1.0%)	7.0%	5.5%	(4.5%)	4.0%	8.0%	13.0%	6.0%
30. Xcel Energy Inc. (NYSE-XEL)	(2.0%)	(8.5%)	(1.5%)	(3.5%)	(4.5%)	(1.0%)	7.5%	3.0%	4.0%
AVERAGE	1.5%	0.0%	3.4%	1.4%	(0.7%)	2.6%	6.0%	4.5%	4.6%

Source: *ValueLine* - Nov. 7, Nov. 28 and Dec. 26, 2008, except for NiSource, which is Sept. 26, 2008.Notes:A) Projected 5-Year Earnings, Dividends and Book Values are noted in *ValueLine* as "Est'd '05-'07 to '11-'13".

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

CAPITAL ASSET PRICING MODEL RESULT

Risk Free Rate + (Beta X Market Premium)

$$4.0\% + (.76 \times 4.9\%) = \underline{7.72\%}$$

Sources:

Risk Free Rate based on recommendation of Ms. Crane.

Beta per Value Line Investment Survey.

Market Premium per 2008 Yearbook (Stocks, Bonds, Bills, and Inflation), Ibbotson Associates, Table 2-1.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****COMPARABLE GROUP BETAS**

1. ALLETE	0.75
2. Alliant Energy Co. (NYSE-LNT)	0.70
3. Ameren (NYSE-AEE)	0.80
4. American Electric Power (NYSE-AEP)	0.75
5. Avista Corp	0.85
6. Cent. Vermont Public Service	0.90
7. Cleco Corporation	0.80
8. Con. Edison (NYSE-ED)	0.65
9. DTE Energy Co. (NYSE-DTE)	0.70
10. Edison International	0.85
11. Empire District (NYSE-EDE)	0.75
12. Entergy Corp	0.75
13. FPL Group	0.80
14. FirstEnergy	0.85
15. Hawaiian Electric (NYSE-HE)	0.75
16. IDACORP (NYSE-IDA)	0.85
17. NiSource Inc. (NYSE-NI)	0.80
18. Northeast Utilities (NYSE-NU)	0.75
19. NSTAR (NYSE-NST)	0.70
20. PG&E Corp.	0.85
21. Pinnacle West	0.75
22. Portland General	0.70
23. Progress Energy (NYSE-PGN)	0.60
24. Southern Co. (NYSE-SO)	0.55
25. TECO Energy	0.75
26. UIL Holdings	0.70
27. Vectren Corp. (NYSE-VVC)	0.85
28. Westar Energy	0.80
29. Wisconsin Energy	0.65
30. Xcel Energy Inc. (NYSE-XEL)	0.75
<hr/>	
31. AVERAGE	0.76

Sources:

(A) Value Line Investment Survey

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

RATE BASE SUMMARY

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Utility Plant in Service	\$2,699,422,993	(\$18,005,144)	(B)	\$2,681,417,849
Less:				
2. Accumulated Depreciation	(1,211,304,742)	488,166	(C)	(1,210,816,576)
3. Net Utility Plant	\$1,488,118,251	(\$17,516,978)		\$1,470,601,273
Plus:				
4. Cash Working Capital				
5. Fossil Fuel Inventory				
6. Nuclear Fuel in Reactor				
7. Materials and Supplies				
8. Prepayments		Redacted		
9. Prior Net Prepaid Pension Asset				
10. FAS 87 Pension Regulatory Asset				
11. Fas 88 Regulatory Asset				
12. FAS 158 Regulatory Asset				
13. Homeland Security				
Less:				
14. Accumulated Deferred Taxes	(\$257,387,399)	\$0		(257,387,399)
15. Deferred in Emission Credits	(36,761,427)	0		(36,761,427)
16. Customer Advances	(2,175,074)	0		(2,175,074)
17. Customer Deposits	(2,022,444)	0		(2,022,444)
18. Total Rate Base	<u>\$1,254,148,612</u>	<u>(\$23,523,725)</u>		<u>\$1,230,624,887</u>

Sources:

- (A) Company Filing, Section 3 (i), Schedule 1, page 2 and Section 6 (i), Schedule 15, page 1.
- (B) Schedule ACC-10.
- (C) Schedule ACC-11.
- (D) Schedule ACC-12.
- (E) Schedule ACC-13 and ACC-14.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****UTILITY PLANT IN SERVICE**

1. Electric Plant in Service @ 12/31/08	\$5,665,142,777	(A)
2. Merger Related Assets	<u>(14,281,298)</u>	(A)
3. Total Pro Forma Plant	\$5,650,861,479	
4. Company Claim	<u>5,690,930,205</u>	(B)
5. Recommended Adjustment	(\$40,068,726)	
6. Allocation to Kansas (%)	<u>44.94%</u>	(C)
7. Allocation to Kansas (\$)	<u>(\$18,005,144)</u>	

Sources:

(A) Response to KCC-241.

(B) Company Filing, Workpaper to Adjustment 21.

(C) Derived from Company Filing, Section 3(i), Schedule 1, page 2,
line 1-032.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****ACCUMULATED DEPRECIATION**

1. Recommended Plant Adjustmnet	(\$18,005,144)	(A)
2. Average Plant Adjustment	(9,002,572)	(B)
3. Composite Depreciation Rate on Additions	<u>0.36%</u>	(C)
4. Monthly Reserve Addition	(\$32,544)	
5. Total Reserve Adjustment	<u>(\$488,166)</u>	(D)

Sources:

(A) Schedule ACC-10.

(B) Line 1 / 2.

(C) Company Filing, Adjustment No. 53a.

(D) Line 4 X 15 months.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

CASH WORKING CAPITAL

1. Company Claim Exc. Pro Forma Adjs.	(\$24,720,400)	(A)
2. Less Fuel Related CWC	<u>(1,454,131)</u>	(A)
3. Pro Forma CWC	(\$26,174,531)	
4. Original Company Claim	<u>(24,225,697)</u>	(B)
5. Recommended Adjustment	<u>(\$1,948,834)</u>	

Sources:

(A) Response to KCC-248.

(B) Company Filing, Section 6(ii), Schedule 15, page 1.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

FOSSIL FUEL INVENTORY-COAL

	<u>Coal Tons</u> (A)	
1. June 2007		
2. July 2007		
3. Aug. 2007		
4. Sept. 2007		
5. Oct. 2007		
6. Nov. 2007		
7. Dec. 2007		
8. Jan. 2008	Redacted	
9. Feb. 2008		
10. March 2008		
11. April 2008		
12. May 2008		
13. June 2008		
14. 13-Month Average		
15. Price Per Ton		(B)
16. Pro Forma Inventory Balance		
17. Company Claim		(B)
18. Recommended Adjustment		
19. Allocation to Kansas (%)		(C)
20. Allocation to Kansas (\$)		

Sources:

(A) Response to CURB-6 and CURB-116 (Confidential).

(B) Company Workpapers, Adjustment 51b.

(C) Derived from Company Filing, Section 6(i),
Schedule 15, page 1, line 15-013.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

FOSSIL FUEL INVENTORY-OIL

- | | | |
|----|----------|-----|
| 1. | | (A) |
| 2. | Redacted | (B) |
| 3. | | |

Sources:

(A) Company Workpapers, Adjustment 51b.

(B) Derived from Company Filing, Section 6(i), Schedule 15, page 1,
line 15-013.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$73,424,207	1
2. Salary and Wage Expense	2,130,527	16
3. Wolf Creek Payroll Expense	191,781	17
4. Incentive Compensation Expense	1,629,098	18
5. Severance Expense	74,064	19
6. Payroll Tax Expense	307,948	20
7. Employee Benefits Expense - 401K	46,433	21
8. Bad Debt Expense	58,956	22
9. Generation Maintenance Expense	1,235,358	23
10. Transmission Maintenance Expense	174,701	24
11. Distribution Maintenance Expense	1,279,999	25
12. Information Technology Expense	193,862	26
13. Credit Card Expense	56,304	27
14. Corporate Image Advertising Expense	113,852	28
15. Lobbying Expense	27,988	29
16. Company Donations Expense	49,543	30
17. Sporting Event Expense	47,813	31
18. Miscellaneous Operating Expense	152,198	32
19. Interest on Customer Deposits	42,466	33
20. Property Tax Expense	(206,118)	34
21. Depreciation Expense	471,900	35
22. Interest Synchronization	941,799	36
23. Net Operating Income	<u>\$82,444,677</u>	

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****SALARY AND WAGE EXPENSE**

1. Management	\$73,292,377	(A)
2. Local 1613	15,607,823	(A)
3. Local 1464	30,101,903	(A)
4. Local 412	38,305,598	(A)
5. GPES-Allocation to KCPL	<u>5,196,986</u>	(A)
5. Subtotal	\$162,504,687	
6. Vacancy Adjustment @ 1.94%	<u>3,152,591</u>	(B)
7. Total Pro Forma Payroll	\$159,352,096	
8. Billed to Joint Partners	<u>12,186,147</u>	(C)
9. Annualized KCPL Payroll	\$147,165,949	
10. Company Claim	<u>157,867,186</u>	(D)
11. Recommended Adjustment	\$10,701,237	
12. Percentage Expensed	<u>74.76%</u>	(D)
13. Expense Adjustment	\$8,000,245	
14. Allocation to Kansas (%)	<u>44.08%</u>	(E)
15. Kansas Expense Adjustment (\$)	\$3,526,341	
16. Income Taxes @ 39.58%	<u>1,395,814</u>	
17. Operating Income	<u>\$2,130,527</u>	

Sources:

- (A) Company Filing, Workpapers to Adjustment No. 20, adjusted to eliminate 2009 increases.
- (B) Line 5 X 1.94%. Vacancy rate based on test year manpower reports per the response to CURB-26.
- (C) Reflects actual 2007 allocation, per Workpapers to Adjustment No. 20, increased to reflect average 3.5% increase in 2008.
- (D) Company Filing, Workpapers to Adjustment No. 20.
- (E) Company Filing, Section 12(ii), Schedule 18, page 6, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****WOLF CREEK PAYROLL EXPENSE**

1. Total Recommended Adjustment		\$781,920	(A)
2. Percent Expensed		<u>92.10%</u>	(B)
3. Expense Adjustment		\$720,148	
4. Allocation to Kansas (%)		<u>44.08%</u>	(C)
5. Kansas Expense Adjustment (\$)		\$317,426	
6. Income Taxes @	39.58%	<u>125,645</u>	
7. Operating Income Impact		<u>\$191,781</u>	

Sources:

(A) Reflects elimination of 2009 increase per Company Filing, Adjustment No. 20.

(B) Percentage from Company Filing, Adjustment No. 20.

(C) Company Filing, Section 12(i), Schedule 18, page 6, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****INCENTIVE COMPENSATION EXPENSE**

1. Company Expense Claim		\$9,115,044	(A)
2. Allocation to Joint Partners and Capital		<u>2,997,693</u>	(B)
3. Expense Claim		\$6,117,351	
4. Allocation to Kansas (%)		<u>44.08%</u>	(C)
5. Kansas Expense Adjustment (\$)		\$2,696,401	
6. Income Taxes @	39.58%	<u>1,067,303</u>	
7. Operating Income Impact		<u>\$1,629,098</u>	

Sources:

(A) \$4,306,400 per the response to CURB-120 plus \$4,754,644 per the Company Filing, Workpaper to Adjustment No. 20c.

(B) Based on rates per Schedule ACC-16.

(C) Company Filing, Section 12(i), Schedule 18, page 6, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

SEVERANCE EXPENSE

1. Test Year Costs		\$102,899	(A)
2. Company Claim		<u>381,013</u>	(B)
3. Recommended Adjustmnet		\$278,114	
4. Allocation to Kansas (%)		<u>44.08%</u>	(C)
5. Kansas Expense Adjustment (\$)		\$122,587	
6. Income Taxes @	39.58%	<u>48,523</u>	
7. Operating Income Impact		<u>\$74,064</u>	

Sources:

- (A) Derived from Company Workpaper Adjustment, 20b.
- (B) Company Workpaper, Adjustment No. 20b.
- (C) Company Filing, Section 12(i), Schedule 18, page 6, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

PAYROLL TAX EXPENSE

1. Pro Forma Payroll Adjustments		\$6,662,754	(A)
2. Payroll Taxes @ 7.65%		\$509,701	(B)
3. Income Taxes @	39.58%	<u>201,752</u>	
4. Operating Income Impact		<u>\$307,948</u>	

Sources:

(A) Schedules ACC-16, ACC-17, ACC-18, and ACC-19.

(B) Reflects statutory rate.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****EMPLOYEE BENEFITS EXPENSE - 401K**

	<u>KCPL</u>	<u>GPES</u>	
1. Payroll Adjustment - Increases	\$8,797,513	\$295,709	(A)
2. 401K Rate	<u>2.72%</u>	<u>4.12%</u>	(B)
3. Recommended 401K Adjustment	239,380	12,180	
4. Percentage Expensed	<u>69.31%</u>	<u>69.31%</u>	(C)
5. Recommended Expense Adjustment	\$165,915	\$8,442	
6. Allocation to Kansas (%)	<u>44.08%</u>	<u>44.08%</u>	(D)
7. Kansas Expense Adjustment (\$)	\$73,132	\$3,721	
8. Income Taxes @	39.58%	<u>28,947</u>	<u>1,473</u>
9. Operating Income Impact	\$44,184	\$2,248	
10. Total Adjustment		<u>\$46,433</u>	

Sources:

(A) Reflects difference of Company Claim of \$168,445,318 per Company Workpaper Adjustment No. 20 and CURB Recommendation of \$159,352,096 per Schedule ACC-16. Note that GPES amount includes only the KCPL allocation.

(B) Company Filing, Workpapers to Adjustment 20d.

(C) Reflects 6.28% to Joint Partners and 24.41% to construction/other per Workpaper to Adj. 20d.

(D) Company Filing, Section 12(i), Schedule 18, page 6, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

BAD DEBT EXPENSE

1. Pro Forma Retail Sales		\$472,108,628	(A)
2. Pro Forma Uncollectible Rate		<u>0.3469%</u>	(B)
3. Pro Forma Uncollectible Cost		\$1,637,627	
4. Company Claim		<u>1,735,207</u>	(C)
5. Recommended Adjustment		\$97,580	
6. Income Taxes @	39.58%	<u>38,625</u>	
7. Operating Income Impact		<u>\$58,956</u>	

Sources:

(A) Company Filing, Section 9(i) and (ii), Schedule 1.

(B) Derived from Company Workpapers, Adjustment 41.

(C) Company Filing, Section 9(i) and (ii), Schedule 4, page 11.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

GENERATION MAINTENANCE EXPENSE

1.			(A)
2.			(A)
	Redacted		
3.			
4.			(A)
5. Recommended Adjustment		\$4,547,895	
6. Allocation to Kansas (%)		<u>44.96%</u>	(B)
7. Allocation to Kansas (\$)		\$2,044,702	
8. Income Taxes @	39.58%	<u>809,344</u>	
9. Operating Income Impact		<u>\$1,235,358</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment No. 26a.

(B) Derived from Company Filing, Section 9(i) and (ii),

Schedule 4, page 8, line 4-074.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****TRANSMISSION MAINTENANCE EXPENSES**

1. Actual Test Year Expense	\$1,766,579	(A)
2. Company Claim	<u>2,409,730</u>	(A)
3. Recommended Adjustment	\$643,151	
4. Allocation to Kansas (%)	<u>44.96%</u>	(B)
5. Allocation to Kansas (\$)	\$289,156	
6. Income Taxes @ 39.58%	<u>114,455</u>	
7. Operating Income Impact	<u>\$174,701</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment No. 26b.

(B) Derived from Company Filing, Section 9(i) and (ii),
Schedule 4, page 10, line 4-235.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****DISTRIBUTION MAINTENANCE EXPENSES**

1. Three Year Average	\$14,806,468	(A)
2. Company Claim	<u>20,199,919</u>	(B)
3. Recommended Adjustment	\$5,393,451	
4. Allocation to Kansas (%)	<u>39.28%</u>	(C)
5. Allocation to Kansas (\$)	\$2,118,590	
6. Income Taxes @ 39.58%	<u>838,591</u>	
7. Operating Income Impact	<u>\$1,279,999</u>	

Sources:

(A) Derived from Company Workpapers, Adjustment No. 26c.

(B) Company Filing, Workpapers to Adjustment No. 26c.

(C) Derived from Company Filing, Section 9(i) and (ii),
Schedule 4, page 12, line 4-269.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****INFORMATION TECHNOLOGY MAINTENANCE**

1. Recommended Adjustment	\$688,974	(A)
2. Allocation to Kansas (%)	<u>46.57%</u>	(B)
3. Allocation to Kansas (\$)	\$320,870	
4. Income Taxes @ 39.58%	<u>127,009</u>	
5. Operating Income Impact	<u>\$193,862</u>	

Sources:

(A) Adjustment to expensed items per Company Filing, Workpapers to Adjustment No. 26d.

(B) Derived from Company Filing, Section 9(i) and (ii), Schedule 4, Page 11, line 4-283.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

CREDIT CARD EXPENSE

1. Total Cards Based on 4.6% acceptance		(A)
2. Rate Per Card		(B)
	Redacted	
3. Total Pro Forma Costs		
4. Company Claim		(B)
5. Recommended Adjustment	\$200,100	
6. Allocation to Kansas (%)	<u>46.57%</u>	(C)
7. Kansas Expense Adjustment (\$)	\$93,191	
8. Income Taxes @	39.58%	
	<u>36,887</u>	
9. Operating Income Impact	<u>\$56,304</u>	

Sources:

(A) Reflects actual rate at September 2008 per the response to CURB-92.

(B) Company Workpapers, Adjustment No. 56.

(C) Company Filing, Section 9 (i) and (ii), Schedule 4, Page 11, line 4-279.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****CORPORATE IMAGE ADVERTISING EXPENSE**

1. Company Claim		\$406,758	(A)
2. Allocation to Kansas (%)		<u>46.33%</u>	(B)
3. Allocation to Kansas (\$)		\$188,442	
4. Income Taxes @	39.58%	<u>74,590</u>	
5. Operating Income Impact		<u>\$113,852</u>	

Sources:

(A) Response to KCC-47.

(B) Based on allocation for Account 930.1, derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 12, line 4-345.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****LOBBYING EXPENSE**

1. Company Claim		\$98,278	(A)
2. Allocation to Kansas (%)		<u>47.14%</u>	(B)
3. Allocation to Kansas (\$)		\$46,325	
4. Income Taxes @	39.58%	<u>18,336</u>	
5. Operating Income Impact		<u>\$27,988</u>	

Sources:

(A) Responses to CURB-57 (Confidential), and KCC-78, KCC-152, and KCC-222.

(B) Company Filing, Section 9 (i) and (ii), Schedule 4, page 12, line 4-342.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

COMPANY DONATIONS EXPENSE

1. Company Claim		\$168,823	(A)
2. Allocation to Kansas (%)		<u>48.57%</u>	(B)
3. Allocation to Kansas (\$)		\$82,001	
4. Income Taxes @	39.58%	<u>32,458</u>	
5. Operating Income Impact		<u>\$49,543</u>	

(A) Responses to CURB-60, KCC-78, and KCC-79.

(C) Company Filing, Section 9(i) and (ii), Schedule 4,
page 11, line 4-279.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****SPORTING EVENTS EXPENSE**

1. Company Claim		\$188,266	(A)
2. Allocation to Kansas (%)		<u>42.03%</u>	(B)
3. Allocation to Kansas (\$)		\$79,137	
4. Income Taxes @	39.58%	<u>31,324</u>	
5. Operating Income Impact		<u>\$47,813</u>	

Sources:

(A) Responses to KCC-66, KCC-78, KCC-79.

(B) Company Filing, Section 9 (i) and (ii), Schedule 4, page 12,
line 4-314.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****MISCELLANEOUS OPERATING EXPENSE**

1. Company Claim		\$571,511	(A)
2. Allocation to Kansas (%)		<u>44.08%</u>	(B)
3. Allocation to Kansas (\$)		\$251,910	
4. Income Taxes @	39.58%	<u>99,712</u>	
5. Operating Income Impact		<u>\$152,198</u>	

Sources:

(A) Responses to KCC-78, KCC-79, KCC-81, KCC-157, KCC-180, and KCC-208.

(B) Company Filing, Section 9 (i) and (ii), Schedule 4, page 12, line 4-326.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****INTEREST ON CUSTOMER DEPOSITS**

1. Customer Deposits - Balance		\$2,022,444	(A)
2. Kansas Percentage		<u>1.00%</u>	(B)
3. Kansas Interest Expense		\$20,224	
4. Company Claim		<u>90,512</u>	(C)
5. Recommended Adjustment		\$70,288	
6. Income Taxes @	39.58%	<u>27,822</u>	
7. Operating Income Impact		<u>\$42,466</u>	

Sources:

(A) Company Filing, Section 3(i), Schedule 1, page 2.

(B) Current rate approved by the KCC.

(C) Company Filing, Adjustment No. 10.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****PROPERTY TAX EXPENSE**

1. Revised Company Claim		\$63,331,979	(A)
2. Original Company Claim		<u>62,571,843</u>	(B)
3. Recommended Expense Adjustment		\$760,136	
4. Allocation to Kansas (%)		<u>44.88%</u>	(C)
5. Kansas Adjustment (\$)		\$341,156	
6. Income Taxes @	39.58%	<u>135,038</u>	
7. Operating Income Impact		<u>\$206,118</u>	

Sources:

(A) Response to KCC-163.

(B) Company Filing, Section 3(i), Schedule 1, page 2.

(C) Company Filing, Section 9 (i) and (ii), Schedule 1, line 01-024.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****DEPRECIATION EXPENSE**

1. Recommended Plant Adjustment		\$18,005,144	(A)
2. Depreciation Rate		<u>4.34%</u>	(B)
3. Annual Depreciation Expense		\$781,065	
4. Income Taxes @	39.58%	<u>309,165</u>	
5. Operating Income Impact		<u>\$471,900</u>	

Sources:

(A) Schedule ACC-10.

(B) Annualized rate derived from Schedule ACC-11.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base		\$1,230,624,887	(A)
2. Weighted Cost of Debt		<u>3.00%</u>	(B)
3. Total Pro Forma Interest		\$36,903,364	
4. Company Claim		<u>34,524,033</u>	(C)
5. Decrease in Taxable Income		\$2,379,331	
6. Income Taxes @	39.58%	<u>\$941,799</u>	

Sources:

(A) Schedule ACC-9.

(B) Schedule ACC-2.

(C) Company Filing, Section 11 (ii), (iii) and (iv), Schedule 7, page 2
(excludes interest on customer deposits).

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.05%</u>	(A)
3. Federal Taxable Income	92.95%	
4. Income Taxes @ 35%	<u>32.53%</u>	(A)
5. Operating Income	60.42%	
6. Total Tax Rate	<u>39.58%</u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

REVENUE MULTIPLIER

1. Revenue	100.00%	
2. Uncollectibles	<u>0.35%</u>	(A)
3. Net Revenue	99.65%	
4. State Income Taxes @ 7.05%	<u>7.03%</u>	(B)
5. Federal Taxable Income	92.63%	
6. Income Taxes @ 35%	<u>32.42%</u>	(B)
7. Operating Income	60.21%	
8. Revenue Multiplier	<u>1.66091</u>	(C)

Sources:

(A) Schedule ACC-21.

(B) Reflects statutory rates.

(C) Line 1 / Line 7.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

	CURB
1. Rate of Return	(\$19,505,776)
Rate Base Adjustments:	
2. Utility Plant in Service	Redacted
3. Accumulated Depreciation	Redacted
4. Cash Working Capital	Redacted
5. Fossil Fuel Inventory	Redacted
Operating Income Adjustments	
6. Salary and Wage Expense	(3,538,615)
7. Wolf Creek Payroll Expense	(318,531)
8. Incentive Compensation Expense	(2,705,786)
9. Severance Expense	(123,014)
10. Payroll Tax Expense	(511,475)
11. Employee Benefits Expense - 401K	(77,120)
12. Bad Debt Expense	(97,920)
13. Generation Maintenance Expense	(2,051,819)
14. Transmission Maintenance Expense	(290,163)
15. Distribution Maintenance Expense	(2,125,965)
16. Information Technology Expense	(321,987)
17. Credit Card Expense	(93,515)
18. Corporate Image Advertising Expense	(189,098)
19. Lobbying Expense	(46,486)
20. Company Donations Expense	(82,286)
21. Sporting Event Expense	(79,413)
22. Miscellaneous Operating Expense	(252,787)
23. Interest on Customer Deposits	(70,532)
24. Property Tax Expense	342,344
25. Depreciation Expense	(783,784)
26. Interest Synchronization	(1,564,244)
27. Revenue Multiplier	(35,482)
28. Total Recommended Adjustments	(\$37,577,797)
29. Company Claim	<u>60,430,000</u>
30. Revenue Requirement Deficiency	<u>\$22,852,203</u>

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2007****PRO FORMA INCOME STATEMENT**

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$554,133,188	\$0	\$554,133,188	\$22,852,203	\$576,985,391
2. Operating Expenses	329,462,691	(12,421,800)	317,040,891	79,269	317,120,160
3. Depreciation and Amortiza	97,354,983	(781,065)	96,573,918	0	96,573,918
4. Taxes Other Than Income	33,900,398	(168,544)	33,731,854	0	33,731,854
5. Taxable Income					
Before Interest Expense	\$93,415,116	\$13,371,409	\$106,786,525	\$22,772,935	\$129,559,460
6. Interest Expense	34,524,033	2,379,331	36,903,364		36,903,364
7. Taxable Income	\$58,891,083	\$10,992,079	\$69,883,162	\$22,772,935	\$92,656,096
8. Income Taxes (39.58%	19,990,909	4,350,940	24,341,849	9,014,097	33,355,945
9. Operating Income	\$73,424,207	\$9,020,470	\$82,444,677	\$13,758,838	\$96,203,515
10. Rate Base	\$1,254,148,612		\$1,230,624,887		\$1,230,624,887
11. Rate of Return	<u>5.85%</u>		<u>6.70%</u>		<u>7.82%</u>

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

COVERAGE RATIOS

	<u>Per MWC-3</u> (A)	<u>Pro Forma</u> (B)
1. Operating Income		
2. Less Interest Expense		
3. Depreciation and Amortization		
4. Deferred Taxes		
5. Funds From Operations		
6. Long Term Debt		
7. Capitalized Lease Obligations		
8. Off-Balance Sheet Adjustments		
9. Adjusted Total Debt		Redacted
10. Interest Expense		
11. Interest on Short Term Debt		
12. Off-Balance Sheet Interest Adj.		
13. Adjusted Interest Expense		
14. Dep. Adjustment for Op. Leases		
15. FFO / Interest Coverage		
16. FFO / Adj. Total Debt		
17. Additional FFO Required		
18. Additional Revenue Required		

Sources:

(A) Per Schedule MWC-3.

(B) Per Schedule MWC-3 except reflects CURB's operating income, depreciation expense, long-term debt, and interest expense.

APPENDIX C

REFERENCED INTERROGATORY RESPONSES

CURB-6 (Confidential)*
CURB-26 (Partial)
CURB-57
CURB-60
CURB-87 (Confidential)*
CURB-88
CURB-92
CURB-115 (Confidential)*
CURB-116 (Confidential)*
CURB-120

KCC-47
KCC-58 (Confidential)*
KCC-66
KCC-78
KCC-79
KCC-81
KCC-94S
KCC-152
KCC-157
KCC-163
KCC-170 (Confidential)*
KCC-180
KCC-208
KCC-222
KCC-238 (Confidential)*
KCC-241
KCC-248 (Partial)

*** Confidential Responses Not Included**

DATA REQUEST-- Set CURB_20081107
Case: 09-KCPE-246-RTS
Date of Response: 11/21/2008
Information Provided By: Barbara Curry
Requested by: Springe David

Question No. : 26

Please provide the number of employee positions authorized and the actual number of employees for each of the past 60 months, for each of the corporate entities that allocated or directly charges costs to the Company.

Response:

Monthly manpower reports are attached. The manpower reports provide monthly actual counts by department and by class (executive, department head, supervisor, professional/ administrative, Local 1613, Local 1464, Local 412, and other that would include non-union hourly, interns, temporary employees on the company payroll, etc.). The manpower report also includes authorized (budgeted) counts. These reports contain the most accurate data as of when the report was originally prepared.

Attachments:

Q26_2003_01.xls
Q26_2003_02.xls
Q26_2003_03.xls
Q26_2003_04.xls
Q26_2003_05.xls
Q26_2003_06.xls
Q26_2003_07.xls
Q26_2003_08.xls
Q26_2003_09.xls
Q26_2003_10.xls
Q26_2003_11.xls
Q26_2003_12.xls
Q26_2004_01.xls
Q26_2004_02.xls
Q26_2004_03.xls
Q26_2004_04.xls
Q26_2004_05.xls
Q26_2004_06.xls
Q26_2004_07.xls
Q26_2004_08.xls
Q26_2004_09.xls
Q26_2004_10.xls
Q26_2004_11.xls
Q26_2004_12.xls
Q26_2005_01.xls
Q26_2005_02.xls

Q26_2005_03.xls
Q26_2005_04.xls
Q26_2005_05.xls
Q26_2005_06.xls
Q26_2005_07.xls
Q26_2005_08.xls
Q26_2005_09.xls
Q26_2005_10.xls
Q26_2005_11.xls
Q26_2005_12.xls
Q26_2006_01.xls
Q26_2006_02.xls
Q26_2006_03.xls
Q26_2006_04.xls
Q26_2006_05.xls
Q26_2006_06.xls
Q26_2006_07.xls
Q26_2006_08.xls
Q26_2006_09.xls
Q26_2006_10.xls
Q26_2006_11.xls
Q26_2006_12.xls
Q26_2007_01.xls
Q26_2007_02.xls
Q26_2007_03.xls
Q26_2007_04.xls
Q26_2007_05.xls
Q26_2007_06.xls
Q26_2007_07.xls
Q26_2007_08.xls
Q26_2007_09.xls
Q26_2007_10.xls
Q26_2007_11.xls
Q26_2007_12.xls
Q26_2008_01.xls
Q26_2008_02.xls
Q26_2008_03.xls
Q26_2008_04.xls
Q26_2008_05.xls
Q26_2008_06.xls
Q26_2008_07.xls
Q26_2008_08.xls
Q26_2008_09.xls
CURB26_Verification.pdf

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	2,276.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	107.0
Supervisor	223.0
Professional	489.8
Other	3.6
Total	842.4
Bargaining Unit	
Local 1613	301.2
Local 1464	461.0
Local 412	596.0
Total	1,358.2

Company Totals

	2,200.6
Open Funded Positions	75.5

Other Information

	Headcounts
Headcount by Employee Type	
Regular	2,199
Summer Students	0
Temporaries and Interns	4
	2,203
Headcount by Employee Status	
Full-Time	2,182
Part-Time	21
	2,203
Other employees not included in counts	
Various leaves of absence	5
Long-term disability	10
	15
Diversity Statistics	
Female	566
Minority	346
	25.7%
	15.7%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	2,276.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	108.0
Supervisor	223.0
Professional	486.8
Other	3.6
Total	840.4
Bargaining Unit	
Local 1613	301.2
Local 1464	459.0
Local 412	601.0
Total	1,361.2

Company Totals

	2,201.6
Open Funded Positions	74.5

Other Information

Headcounts

Headcount by Employee Type	Headcounts
Regular	2,200
Summer Students	0
Temporaries and Interns	4
Total	2,204

Headcount by Employee Status

Full-Time	2,183
Part-Time	21
Total	2,204

Other employees not included in counts

Various leaves of absence	5
Long-term disability	10
Total	15

Diversity Statistics

Female	565	25.6%
Minority	344	15.6%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	2,276.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	108.0
Supervisor	226.0
Professional	487.8
Other	3.6
Total	844.4
Bargaining Unit	
Local 1613	303.2
Local 1464	478.0
Local 412	597.0
Total	1,378.2

Company Totals

	2,222.6
Open Funded Positions	53.5

Other Information

Headcounts

Headcount by Employee Type	Headcounts
Regular	2,221
Summer Students	0
Temporaries and Interns	4
	2,225

Headcount by Employee Status

Full-Time	2,204
Part-Time	21
	2,225

Other employees not included in counts

Various leaves of absence	4
Long-term disability	9
	13

Diversity Statistics

Female	567	25.5%
Minority	349	15.7%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	2,276.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	108.0
Supervisor	228.0
Professional	486.8
Other	3.6
Total	845.4
Bargaining Unit	
Local 1613	302.2
Local 1464	473.0
Local 412	592.0
Total	1,367.2

Company Totals

2,212.6

Open Funded Positions

63.5

Other Information

Headcounts

Headcount by Employee Type	Headcounts
Regular	2,211
Summer Students	0
Temporaries and Interns	4
	2,215

Headcount by Employee Status

Full-Time	2,194
Part-Time	21
	2,215

Other employees not included in counts

Various leaves of absence	4
Long-term disability	9
	13

Diversity Statistics

Female	567	25.6%
Minority	351	15.8%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	<u>2,276.2</u>

Actual Full-Time Equivalents

Management	
Executive	21.0
Department Head	108.0
Supervisor	232.0
Professional	483.8
Other	40.6
Total	<u>885.4</u>
Bargaining Unit	
Local 1613	299.9
Local 1464	474.0
Local 412	586.0
Total	<u>1,359.9</u>

Company Totals	<u>2,245.2</u>
Open Funded Positions	<u>30.9</u>

Other Information

	Headcounts
Headcount by Employee Type	
Regular	2,208
Summer Students	39
Temporaries and Interns	4
Total	<u>2,251</u>

	Headcount by Employee Status
Full-Time	2,237
Part-Time	14
Total	<u>2,251</u>

	Other employees not included in counts
Various leaves of absence	4
Long-term disability	8
Total	<u>12</u>

	Diversity Statistics
Female	586
Minority	359
	26.0%
	15.9%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	2,276.2

Actual Full-Time Equivalents

Management	
Executive	21.0
Department Head	108.0
Supervisor	229.0
Professional	489.8
Other	62.6
Total	910.4
Bargaining Unit	
Local 1613	296.9
Local 1464	481.0
Local 412	586.0
Total	1,363.9

Company Totals

2,274.2

Open Funded Positions

1.9

Other Information

Headcounts

Headcount by Employee Type	
Regular	2,215
Summer Students	60
Temporaries and Interns	3
	2,278

Headcount by Employee Status

Full-Time	2,264
Part-Time	14
	2,278

Other employees not included in counts

Various leaves of absence	5
Long-term disability	9
	14

Diversity Statistics

Female	597	26.2%
Minority	365	16.0%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	<u>2,276.2</u>

Actual Full-Time Equivalents

Management	
Executive	20.0
Department Head	112.0
Supervisor	223.0
Professional	493.8
Other	62.0
Total	<u>910.8</u>
Bargaining Unit	
Local 1613	295.3
Local 1464	482.0
Local 412	589.0
Total	<u>1,366.3</u>

Company Totals	<u>2,277.0</u>
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Open Funded Positions

	<u>(0.9)</u>
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Other Information

Headcounts

Headcount by Employee Type	Headcounts
Regular	2,217
Summer Students	58
Temporaries and Interns	5
	<u>2,280</u>

Headcount by Employee Status

Full-Time	2,269
Part-Time	11
	<u>2,280</u>

Other employees not included in counts

Various leaves of absence	4
Long-term disability	10
	<u>14</u>

Diversity Statistics

Female	593	26.0%
Minority	373	16.4%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	2,276.2

Actual Full-Time Equivalents

Management	
Executive	21.0
Department Head	111.0
Supervisor	225.0
Professional	498.8
Other	8.6
Total	864.4
Bargaining Unit	
Local 1613	291.3
Local 1464	477.0
Local 412	580.0
Total	1,348.3

Company Totals

2,212.6

Open Funded Positions

63.5

Other Information

Headcounts

Headcount by Employee Type	Headcounts
Regular	2,216
Summer Students	7
Temporaries and Interns	3
	2,226

Headcount by Employee Status

Full-Time	2,214
Part-Time	12
	2,226

Other employees not included in counts

Various leaves of absence	4
Long-term disability	10
	14

Diversity Statistics

Female	568	25.5%
Minority	356	16.0%

Full Time Equivalent Information

FTEs

Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	<u>2,276.2</u>

Actual Full-Time Equivalents

Management	
Executive	21.0
Department Head	108.0
Supervisor	228.0
Professional	509.8
Other	5.6
Total	<u>872.4</u>
Bargaining Unit	
Local 1613	295.3
Local 1464	478.0
Local 412	591.0
Total	<u>1,364.3</u>

Company Totals

2,236.7

Open Funded Positions

39.5

Other Information

Headcounts

Headcount by Employee Type	
Regular	<u>2,234</u>
Summer Students	4
Temporaries and Interns	3
	<u>2,241</u>

Headcount by Employee Status

Full-Time	<u>2,229</u>
Part-Time	12
	<u>2,241</u>

Other employees not included in counts

Various leaves of absence	4
Long-term disability	11
	<u>15</u>

Diversity Statistics

Female	567	25.3%
Minority	365	16.3%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	<u>2,276.2</u>

Actual Full-Time Equivalents

Management	
Executive	21.0
Department Head	109.0
Supervisor	227.0
Professional	512.8
Other	3.6
Total	<u>873.4</u>
Bargaining Unit	
Local 1613	295.3
Local 1464	479.0
Local 412	593.0
Total	<u>1,367.3</u>

Company Totals	<u>2,240.7</u>
Open Funded Positions	<u>35.5</u>

Other Information

	Headcounts
Headcount by Employee Type	
Regular	2,240
Summer Students	1
Temporaries and Interns	4
	<u>2,245</u>
Headcount by Employee Status	
Full-Time	2,233
Part-Time	12
	<u>2,245</u>
Other employees not included in counts	
Various leaves of absence	4
Long-term disability	11
	<u>15</u>
Diversity Statistics	
Female	568
Minority	367
	25.3%
	16.3%

Full Time Equivalent Information

	FTEs
Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	<u>2,276.2</u>

Actual Full-Time Equivalents

Management	
Executive	21.0
Department Head	109.0
Supervisor	232.0
Professional	511.8
Other	3.6
Total	<u>877.4</u>
Bargaining Unit	
Local 1613	292.3
Local 1464	478.0
Local 412	585.0
Total	<u>1,355.3</u>

Company Totals

	<u>2,232.7</u>
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Open Funded Positions

	<u>43.5</u>
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Other Information

Headcounts

Headcount by Employee Type	Headcounts
Regular	2,232
Summer Students	1
Temporaries and Interns	4
	<u>2,237</u>

Headcount by Employee Status

Full-Time	2,225
Part-Time	12
	<u>2,237</u>

Other employees not included in counts

Various leaves of absence	4
Long-term disability	12
	<u>16</u>

Diversity Statistics

Female	569	25.4%
Minority	370	16.5%

Full Time Equivalent Information

FTEs

Authorized Counts	2,276.2
Unfunded positions	0.0
Funded in 2007 Budget	2,276.2

Actual Full-Time Equivalents

Management	
Executive	21.0
Department Head	109.0
Supervisor	233.0
Professional	512.8
Other	4.6
Total	880.4
Bargaining Unit	
Local 1613	291.3
Local 1464	474.0
Local 412	581.0
Total	1,346.3

Company Totals

2,226.7

Open Funded Positions

49.5

Other Information

Headcounts

Headcount by Employee Type	
Regular	2,225
Summer Students	0
Temporaries and Interns	6
	2,231

Headcount by Employee Status

Full-Time	2,219
Part-Time	12
	2,231

Other employees not included in counts

Various leaves of absence	4
Long-term disability	11
	15

Diversity Statistics

Female	571	25.6%
Minority	368	16.5%

DATA REQUEST-- Set CURB_20081107
Case: 09-KCPE-246-RTS
Date of Response: 11/24/2008
Information Provided By: John Weisensee
Requested by: Springe David

Question No.: 60

Please itemize all dues, membership fees, and donations, including charitable donations, included in the Company's claim.

Response:

Please see attached Excel file titled "Q0060_CURB_2007 Industry Dues.xls" for a listing of 2007 dues and membership fees. Also, see attached Excel file titled "Q0060_CURB_2007 KCPL Donations details.xls" for a listing of all donations, including charitable donations. Note that these charges are included in the Company's claim, except for those charged to below-the-line accounts as noted in the attachments.

Response by: A. Murray, Regulatory Accounting

Attachments: Q0060_CURB_2007 Industry Dues.xls
Q0060_CURB_2007 KCPL Donations details.xls
Q60CURB_Verification.pdf

KANSAS CITY POWER & LIGHT
2007 Industry Dues & Membership Fees

Amount	Date Paid	Name	Account	
137,760.00	1/9/2007	EDISON ELECTRIC INSTITUTE	930200	
7,500.00	1/8/2007	THE KANSAS CHAMBER	930230	
300.00	1/8/2007	CORPORATE VOLUNTEER COUNCIL OF GREATER	930230	
2,365.00	1/8/2007	OVERLAND PARK CHAMBER OF COMMERCE	930230	
4,195.00	1/8/2007	LEAWOOD CHAMBER OF COMMERCE	930230	
1,000.00	1/8/2007	WESTON CHAMBER OF COMMERCE	930230	
4,045.00	1/8/2007	NORTHLAND REGIONAL CHAMBER OF COMMERCE	930230	
10,000.00	1/8/2007	POWERTREE CARBON COMPANY, LLC	930230	
6,727.00	1/5/2007	ASSOCIATION OF EDISON ILLUMINATING	930230	
319,867.20	1/4/2007	EDISON ELECTRIC INSTITUTE	930231	
79,966.80	1/4/2007	EDISON ELECTRIC INSTITUTE	826402	Not included in claim
2,500.00	1/8/2007	OLATHE ECONOMIC DEVELOPMENT COUNCIL	930230	
125.00	1/8/2007	HIGGINSVILLE CHAMBER OF COMMERCE	930230	
425.00	1/8/2007	OTTAWA AREA CHAMBER OF COMMERCE	930230	
38,000.00	1/8/2007	CIVIC COUNCIL OF GREATER K C	930230	
75,000.00	1/9/2007	KANSAS CITY AREA DEVELOPMENT COUNCIL	930230	
3,129.00	1/8/2007	ASSOCIATED INDUSTRIES OF MISSOURI	930230	
3,000.00	2/13/2007	MID-CONTINENT ENERGY MARKETERS ASSOC	930230	
2,500.00	2/2/2007	BRIDGING THE GAP	930230	
50.00	2/2/2007	SALISBURY AREA CHAMBER OF COMMERCE	930230	
1,000.00	2/2/2007	PLATTE COUNTY EDC	930230	
2,500.00	3/6/2007	SOUTHTOWN COUNCIL	930230	
2,200.00	3/7/2007	CLAY COUNTY ECONOMIC DEVELOPMENT COUNCIL	930230	
2,200.00	2/8/2007	PUBLIC AFFAIRS COUNCIL	930230	
100.00	2/8/2007	LEAWOOD FOUNDATION	930230	
5,200.00	2/7/2007	TRUMAN MEDICAL CENTER	930230	
2,500.00	2/7/2007	THE NATIONAL AGRICULTURAL HALL OF FAME	930230	
690.00	2/7/2007	GLADSTONE AREA CHAMBER OF COMMERCE	930230	
450.00	2/8/2007	NORTHEAST KANSAS CITY CHAMBER OF	930230	
35.00	2/8/2007	BRUNSWICK AREA CHAMBER OF COMMERCE	930230	
500.00	2/8/2007	PARTNERSHIP FOR COMMUNITY	930230	
50.00	2/13/2007	BLACK ACHIEVER'S SOCIETY	930230	
225.00	2/27/2007	WORLD AT WORK	930230	
32,485.00	2/27/2007	MISSOURI ENERGY DEVELOPMENT ASSOCIATION	930230	
5,000.00	2/27/2007	KANSAS CITY CONVENTION & VISITORS	930230	
10,000.00	2/27/2007	NELSON -ATKINS MUSEUM OF ART	930230	
5,000.00	2/27/2007	HISPANIC CHAMBER OF COMMERCE	930230	
30.00	2/27/2007	SLATER CHAMBER OF COMMERCE	930230	
2,500.00	2/27/2007	THE ARTS COUNCIL OF METROPOLITAN	930230	
587,491.56	2/28/2007	EPRI	930232	
5,000.00	3/14/2007	LABOR-MANAGEMENT COUNCIL OF GREATER	930230	
100.00	3/14/2007	GLASGOW CHAMBER OF COMMERCE	930230	
690.00	3/14/2007	NORTHEAST JOHNSON COUNTY	930230	
500.00	3/14/2007	KANSAS CITY ART INSTITUTE	930230	
1,250.00	3/14/2007	SOUTHWEST JOHNSON COUNTY ECONOMIC	930230	
1,000.00	3/14/2007	MO-ARK	930230	
1,000.00	3/14/2007	SPRING HILL CHAMBER OF COMMERCE	930230	
2,000.00	3/16/2007	JOSEPH M. JURAN CENTER	930230	
12,500.00	3/20/2007	CHAMBER OF COMMERCE	930230	
500.00	3/20/2007	INDEPENDENCE COUNCIL FOR	930230	
300.00	3/28/2007	KC CASH COALITION INC	930230	
640.00	4/3/2007	SHAWNEE AREA CHAMBER OF COMMERCE	930230	
740.00	4/3/2007	SHAWNEE AREA CHAMBER OF COMMERCE	930230	
500.00	4/3/2007	MARSHALL SALINE DEVELOPMENT CORPORATION	930230	
31,950.00	4/3/2007	NATIONAL ASSOCIATION OF MANUFACTURERS	930230	
747.00	4/3/2007	OLATHE CHAMBER OF COMMERCE	930230	
3,000.00	4/3/2007	KEMPER MUSEUM OF CONTEMPORARY ART	930230	
27,000.00	5/15/2007	EDISON ELECTRIC INSTITUTE	921000	
2,500.00	4/10/2007	BLACK CHAMBER OF COMMERCE	930230	
500.00	5/3/2007	LEAWOOD CHAMBER OF COMMERCE	930230	
1,000.00	4/30/2007	NATIONAL BLACK MBA ASSOCIATION	930230	
1,000.00	4/30/2007	NATIONAL BLACK MBA ASSOCIATION	930230	
2,500.00	4/30/2007	FOLLY THEATER	930230	
150.00	5/3/2007	COUNCIL ON PHILANTHROPY	930230	
275.00	4/30/2007	OVERLAND PARK CHAMBER OF COMMERCE	930230	
2,500.00	5/10/2007	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	930230	
587,491.56	5/11/2007	EPRI	930232	
377.28	5/18/2007	RISK AND INSURANCE MGMT SOCIETY, INC.	930230	
333.00	5/21/2007	DODGE CITY CHAMBER OF COMMERCE	930230	
1,665.00	5/24/2007	AMERICAN WIND ENERGY ASSOCIATION	930230	
150.00	5/24/2007	KANSAS SUPREME COURT	930230	

KANSAS CITY POWER & LIGHT
2007 Industry Dues & Membership Fees

Amount	Date Paid	Name	Account
311.00	5/31/2007	MARSHALL CHAMBER OF COMMERCE	930230
20.00	6/5/2007	KANSAS CONTINUING LEGAL EDUCATION	930230
5,000.00	6/8/2007	KANSAS CITY INDUSTRIAL COUNCIL	930230
25,000.00	7/6/2007	EPRI	512006
50.00	7/3/2007	AMERICAN RED CROSS	930230
12.50	7/3/2007	AMERICAN RED CROSS	930230
25.00	7/3/2007	SWEET SPRINGS AREA CHAMBER OF COMMERCE	930230
25,000.00	7/3/2007	CHAMBER OF COMMERCE OF THE UNITED STATES	930230
1,500.00	7/6/2007	ETHNIC ENRICHMENT COMMISSION	930230
175.00	7/5/2007	RIVERSIDE AREA CHAMBER OF COMMERCE	930230
1,200.00	7/6/2007	MIDWEST ENERGY ASSOCIATION	930230
3,000.00	7/11/2007	THE NATURE CONSERVANCY	930230
500.00	7/11/2007	MINORITY CONTRACTORS ASSOC	930230
785.00	7/11/2007	INDEPENDENCE CHAMBER OF COMMERCE	930230
25.00	7/16/2007	NORTHLAND COMMUNITY SERVICE COALITION	930230
315.00	7/20/2007	CONCORDIA AREA CHAMBER OF COMMERCE	930230
850.00	7/24/2007	LENEXA CHAMBER OF COMMERCE	930230
10,000.00	7/25/2007	BRUSH CREEK COMMUNITY PARTNERS	930230
2,500.00	8/8/2007	EPRI	930250
450.00	7/26/2007	GARDNER CHAMBER OF COMMERCE	930230
1,042.50	7/26/2007	PAOLA CHAMBER OF COMMERCE	930230
25,000.00	8/1/2007	COMMITTEE FOR ECONOMIC DEVELOPMENT	930230
2,000.00	8/6/2007	LENEXA CHAMBER OF COMMERCE	930230
587,491.56	8/9/2007	EPRI	930232
8,020.00	8/15/2007	UNITED TELECOMMUNICATIONS COUNCIL	930230
50.00	8/29/2007	LENEXA CHAMBER OF COMMERCE	930230
29,236.50	9/6/2007	MISSOURI ENERGY DEVELOPMENT ASSOCIATION	930230
596.00	9/25/2007	GRANDVIEW AREA ECONOMIC DEVELOP. COUNCIL	930230
3,540.00	10/2/2007	MIDWEST ENERGY ASSOCIATION	930230
587,491.56	10/30/2007	EPRI	930232
525.00	10/25/2007	OTTAWA AREA CHAMBER OF COMMERCE	930230
589.00	10/24/2007	GRANDVIEW AREA CHAMBER OF COMMERCE	930230
165.55	11/26/2007	MISSOURI SELF-INSURERS ASSOCIATION	930230
2,500.00	12/20/2007	EDISON ELECTRIC INSTITUTE	921000
15,753.85	12/3/2007	MIDWEST ENERGY ASSOCIATION	930230
38,000.00	12/6/2007	CIVIC COUNCIL OF GREATER K C	930230
100.00	12/10/2007	PARKVILLE CHAMBER OF COMMERCE	930230
500.00	12/11/2007	LOUISBURG CHAMBER OF COMMERCE	930230
18,000.00	12/14/2007	RMEL	930230
75,000.00	12/24/2007	CHAMBER OF COMMERCE	930230
125,000.00	12/24/2007	KANSAS CITY AREA DEVELOPMENT COUNCIL	930230
4,440.00	1/15/2008	MIDWEST ENERGY ASSOCIATION	588000
13,300.00	1/15/2008	MIDWEST ENERGY ASSOCIATION	588000
2,500.00	12/20/2007	KANSAS CITY SPORTS	930230

Kansas City Power & Light
2007 Donations (Including Charitable)

Amount	Date Paid	Payee	Account Charged	Description	Contribution
400.00	11/15/2007	CALVARY COMMUNITY OUTREACH NETWORK	826103	SPONSOR LUNCHEON	cash
250.00	11/16/2007	WEAKLEY, GWEN	826103	CHRISTMAS MATCH	cash
250.00	11/16/2007	RAY, CARLA R.	826103	CHRISTMAS MATCH	cash
250.00	11/16/2007	BRANSON, PATRICK A.	826103	CHRISTMAS MATCH	cash
100.00	11/19/2007	SAMUELS, BARBARA	826103	christmas match	cash
84.31	11/26/2007	PETTY CASH	826103	I POD REIMBURSEMENT	I-Pod donation to
171.00	11/26/2007	HARTMAN, ALAN	826103	CHRISTMAS MATCH	cash
250.00	11/26/2007	CLARK, MARTHA	826103	CHRISTMAS MATCH	cash
250.00	11/26/2007	SCHUMAKER, DENISE	826103	CHRISTMAS MATCH	cash
250.00	11/26/2007	BRADLEY, REBECCA	826103	CHRISTMAS MATCH	cash
250.00	11/28/2007	MACKIN, TOM	826103	CHRISTMAS MATCH	cash
250.00	11/28/2007	HOBBS, MARCIA	826103	CHRISTMAS MATCH	cash
250.00	11/28/2007	LESLEIN, TARA	826103	CHRISTMAS MATCH	cash
250.00	11/28/2007	BUSH, LORETTA A.	826103	CHRISTMAS MATCH	cash
250.00	11/28/2007	MITCHELL, LINDA	826103	CHRISTMAS MATCH	cash
110.00	11/28/2007	BUNDREN, GAIL	826103	CHRISTMAS MATCH	cash
200.00	11/28/2007	ANDREWS, TINA	826103	CHRISTMAS MATCH	cash
250.00	11/28/2007	HENRY, JACKIE	826103	CHRISTMAS MATCH	cash
500.00	12/3/2007	BENZ, AMY	826103	CHRISTMAS MATCH	cash
242.34	12/3/2007	SNEDEGAR, LYNDIA	826103	CHRISTMAS MATCH	cash
250.00	12/3/2007	MARMON, KATHERINE	826103	CHRISTMAS MATCH	cash
250.00	11/30/2007	MORELAND, LEWIS	826103	CHRISTMAS MATCH	cash
250.00	12/3/2007	STARFORTH, PAMELA	826103	CHRISTMAS MATCH	cash
500.00	12/3/2007	DENNIS, ALLEN	826103	CHRISTMAS MATCH	cash
560.00	12/3/2007	ORCUTT, NANCY	826103	CHRISTMAS MATCH	cash
250.00	12/3/2007	SCHEIER, JODI	826103	CHRISTMAS MATCH	cash
250.00	12/3/2007	JOPLIN, ANGELA	826103	CHRISTMAS MATCH	cash
250.00	12/3/2007	PAULSEN, SHANNON	826103	CHRISTMAS MATCH	cash
750.00	12/3/2007	MANIFOLD, MARILYN	826103	CHRISTMAS MATCH	cash
250.00	12/3/2007	FULLER, DAN	826103	CHRISTMAS MATCH	cash
250.00	12/3/2007	HINKLE, DOUG	826103	CHRISTMAS MATCH	cash
100.00	12/3/2007	JONES, JAMES K.	826103	CHRISTMAS MATCH	cash
250.00	12/4/2007	JONES, KURSTEN	826103	CHRISTMAS MATCH	cash
500.00	12/6/2007	SPERRY, JANA	826103	CHRISTMAS MATCH	cash
15.00	12/10/2007	CRISTO REY	826103	EMPLOYEE MATCH-OCONNOR	cash
15.00	12/10/2007	CATHOLIC CHARITIES	826103	EMPLOYEE MATCH-OCONNOR	cash
1,000.00	12/10/2007	DOWNTOWN COUNCIL	826103	SPONSOR ANNUAL LUNCHEON	cash
2,500.00	12/10/2007	JOHNSON COUNTY COMMUNITY COLLEGE	826103	PATRON TABLE	cash
50.00	12/12/2007	SLIPPERY ROCK UNIVERSITY FOUNDATION, INC	826103	EMPLOYEE MATCH-MOHR	cash
960.00	12/10/2007	UNIVERSITY OF MISSOURI-KANSAS CITY	826103	DIRECTOR'S MATCH-TALBOTT	cash
618.19	12/11/2007	UNISOURCE	826103	Paper - Robotics Proj.	paper used to prc
190.64	12/13/2007	THE BRIDGE HOME FOR CHILDREN	826103	HOLIDAY MATCH	cash
2,000.00	12/28/2007	LINDA HALL LIBRARY	826103	DIRECTORS MATCH-WEST	cash
15.00	12/28/2007	CATHOLIC CHARITIES	826103	EMPLOYEE MATCH-OCONNOR	cash
15.00	12/28/2007	CRISTO REY	826103	EMPLOYEE MATCH-OCONNOR	cash
1,000.00	12/28/2007	BOYS & GIRLS CLUBS OF GREATER KANSAS	826103	DIRECTOR'S MATCH-DOWNEY	cash
250.00	12/18/2007	KIRK, CAROLYN	826103	CHRISTMAS MATCH	cash
250.00	12/18/2007	ERNST, SANDRA	826103	CHRISTMAS MATCH	cash
190.00	12/18/2007	ROCKERS, BRIDGET	826103	CHRISTMAS MATCH	cash
250.00	12/18/2007	WILSON, DEBRA	826103	CHRISTMAS MATCH	cash
25.00	12/17/2007	KANSAS CITY RESCUE MISSION	826103	EMPLOYEE MATCH-MCCARTY	cash
10,332.15	1/31/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
11,467.01	2/28/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,678.58	3/31/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,762.60	4/30/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,924.00	5/31/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,866.90	6/30/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,587.40	7/31/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,819.36	8/31/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash

Description	Contribution consisted of	Sponsorship Description	KCPL Image Promoted?	Ratepayer benefit	Voucher	Dept
SPONSOR LUNCHEON	cash	table at luncheon	yes	none	00870716	523
RISTMAS MATCH	cash			none	00871238	523
RISTMAS MATCH	cash			none	00871239	523
RISTMAS MATCH	cash			none	00871240	523
stmas match	cash			none	00871322	523
JD REIMBURSEMENT	I-Pod donation to Marshall community auction			none	00871948	301
RISTMAS MATCH	cash			none	00872144	512
RISTMAS MATCH	cash			none	00872145	512
RISTMAS MATCH	cash			none	00872146	512
RISTMAS MATCH	cash			none	00872147	512
RISTMAS MATCH	cash			none	00872846	512
RISTMAS MATCH	cash			none	00872847	512
RISTMAS MATCH	cash			none	00872848	512
RISTMAS MATCH	cash			none	00872849	512
RISTMAS MATCH	cash			none	00872850	512
RISTMAS MATCH	cash			none	00872851	512
RISTMAS MATCH	cash			none	00872852	512
RISTMAS MATCH	cash			none	00872979	512
RISTMAS MATCH	cash			none	00873376	512
RISTMAS MATCH	cash			none	00873377	512
RISTMAS MATCH	cash			none	00873551	512
RISTMAS MATCH	cash			none	00873552	512
RISTMAS MATCH	cash			none	00873553	512
RISTMAS MATCH	cash			none	00873554	512
RISTMAS MATCH	cash			none	00873560	512
RISTMAS MATCH	cash			none	00873561	512
RISTMAS MATCH	cash			none	00873562	512
RISTMAS MATCH	cash			none	00873563	512
RISTMAS MATCH	cash			none	00873564	512
RISTMAS MATCH	cash			none	00873565	512
RISTMAS MATCH	cash			none	00874192	512
RISTMAS MATCH	cash			none	00874193	512
RISTMAS MATCH	cash			none	00874360	512
RISTMAS MATCH	cash			none	00874600	512
PLOYEE MATCH-OCONNOR	cash			none	00875062	523
PLOYEE MATCH-OCONNOR	cash			none	00875063	523
SPONSOR ANNUAL LUNCHEON	cash	table at annual luncheon	yes	none	00875064	523
IRON TABLE	cash			none	00875090	523
PLOYEE MATCH-MOHR	cash			none	00875229	523
DIRECTOR'S MATCH-TALBOTT	cash			none	00875230	523
Director - Robotics Proj.	paper used to provide in-kind print services for the Robotics Program			none	00875248	523
LIDAY MATCH	cash			none	00876151	523
DIRECTORS MATCH-WEST	cash			none	00878190	523
PLOYEE MATCH-OCONNOR	cash			none	00878191	523
PLOYEE MATCH-OCONNOR	cash			none	00878194	523
DIRECTOR'S MATCH-DOWNEY	cash			none	00878195	523
RISTMAS MATCH	cash			none	00881468	512
RISTMAS MATCH	cash			none	00881469	512
RISTMAS MATCH	cash			none	00881470	512
RISTMAS MATCH	cash			none	00881471	512
PLOYEE MATCH-MCCARTY	cash			none	00881473	523
Mar-Aide match program	cash					
Mar-Aide match program	cash					
Mar-Aide match program	cash					
Mar-Aide match program	cash					
Mar-Aide match program	cash					
Mar-Aide match program	cash					
Mar-Aide match program	cash					
Mar-Aide match program	cash					

Kansas City Power & Light
2007 Donations (Including Charitable)

Amount	Date Paid	Payee	Account Charged	Description	Contribi
7,929.70	9/30/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,556.73	10/31/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
8,347.85	11/30/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
7,935.90	12/31/2007	DOLLAR-AIDE MATCH	903300	Dollar-Aide match program	cash
60.00	1/10/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
57.00	1/29/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
57.00	1/22/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
45.00	2/22/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
57.00	2/9/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
57.00	2/14/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
57.00	2/9/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	2/28/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
30.00	6/1/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
30.00	6/1/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
25.00	4/3/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
25.00	6/5/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
35.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
35.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
45.00	4/10/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
45.00	4/5/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	3/20/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
50.00	4/8/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	8/24/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	7/19/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	7/25/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	8/24/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	9/17/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	9/17/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	9/25/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	9/25/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
40.00	9/25/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
60.00	11/14/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
60.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
30.00	2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
30.00	12/12/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
45.00	11/14/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
45.00	12/12/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
45.00	12/12/2007	GENERAL ELECTRIC CAPITAL FINANCIAL	921042	APPLIANCE DONATIONS	appliance
60.00	4/30/2007	Kansas City Royals	826103	4 Royals Tickets	4 Royals tickets
5,912.60	2/28/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
1,527.50	4/30/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
2,373.27	5/31/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
1,191.45	6/30/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
846.00	7/31/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
423.00	8/31/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
599.25	10/31/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
517.00	11/30/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
2,279.50	12/31/2007	Wolf Creek Nuclear Operating Corporation	826103	Wolf Creek Nuclear Operating Corporation	
(29,208.15)	2007	Allocation to Joint Owners	826103	Joint Owner Billings	
400.00	9/10/2007	LENEXA CHAMBER OF COMMERCE	588000	GOLF HOLE SPONSOR	cash
230.00	4/27/2007	AMERICAN SOC. OF HTG, REFR, & AIR CONDITIONING ENGINEERS	908000	ASHRAE GOLF SPONSORSHIP	cash
1,250.00	4/17/2007	HENDERSON ENGINEERS INC	908000	HEI GOLF SPONSORSHIP	cash
300.00	3/23/2007	KS ASSOC FOR CONSERVATION AND ENVIRONMENTAL EDUC	921000	TABLE SPONSOR	cash
3,000.00	5/8/2007	KANSAS CITY AREA DEVELOPMENT COUNCIL	921000	HALL OF FAME SPONSOR	cash

Kansas City Power & Light
 2007 Donations (Including Charitable)

Amount	Date Paid	Payee	Account Charged	Description	Contribution
1,500.00	11/20/2007	KANSAS CITY AREA DEVELOPMENT COUNCIL	921000	HOMECOMING EVENT SPONSOR	cash
500.00	11/1/2007	MIAMI COUNTY, KANSAS	921000	DINNER SPONSORSHIP	cash
2,000.00	10/10/2007	MINORITY ENTERPRISE WEEK, INC.	921000	SPONSOR-MED WEEK GOLD CORP	cash
750.00	12/6/2007	SHAWNEE, KANSAS	921000	FESTIVAL SPONSORSHIP	cash
1,000.00	5/7/2007	THE ALI KEMP FOUNDATION	921000	DONATION FOR SPONSORING TAKE	time and expense
2,500.00	1/2/2007	INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL	921000	IF YOU BUILD IT SILVER SPONSOR	cash
200.00	5/25/2007	MIDAMERICA MINORITY BUSINESS DEVELOPMENT COUNCIL	921000	UTILITY MARKETPLACE SPONSOR	cash
5,000.00	1/18/2007	MIDWESTERN CHAPTER ISA	921000	PLATINUM BANQUET SPONSOR	cash
500.00	10/11/2007	MISSOURI COMMUNITY BETTERMENT	921000	MCBEF CORP SPONSORSHIP	cash
3,000.00	7/16/2007	MISSOURI ECONOMIC DEVELOPMENT COUNCIL	921000	sponsorship Eco Develop	cash
1,500.00	8/15/2007	MISSOURI VALLEY COLLEGE	921000	LUNCH SPONSORSHIP	cash
14,700.00	7/11/2007	KANSAS CITY CHIEFS	930100	2007 SPONSORSHIP CONTRACT	cash
14,700.00	8/24/2007	KANSAS CITY CHIEFS	930100	SPONSORSHIP CONTRACT	cash
741,443.11	Total donations and contributions recorded on KCP&L's books				
579,539.93	826103	Recorded below-the-line and not included in claim			

Description	Contribution consisted of	Sponsorship Description	KCPL Image Promoted?	Ratepayer benefit	Voucher	Dept
WECOMING EVENT SPONSOR	cash	premier life science economic	Yes	promote KCP&L's high level	00870851	511
NER SPONSORSHIP	cash		Yes		00868231	511
NSOR-MED WEEK GOLD CORP	cash	Minority Enterprise Developme	Yes	networking opportunity that I	00863595	755
STIVAL SPONSORSHIP	cash	Shawnee Scarecrow Festival	Yes	corporate image	00873566	511
NATION FOR SPONSORING TAKE	time and expenses for 2 hour training session	TAKE Defense class to female	No, fee only helped cover co	help keep our female emplo	00834095	863
YOU BUILD IT SILVER SPONSOR	cash	coordination with IEDC to bring	Yes	corporate image	00808255	511
LITY MARKETPLACE SPONSOR	cash	Business Opportunity Fair - Util	Yes	greater competition in sourci	00838201	755
TINUM BANQUET SPONSOR	cash	International Society of Arboric	Yes	industry-specific professione	00811793	252
BEF CORP SPONSORSHIP	cash	Help organization in its commu	Yes	community involvment	00860941	511
nsorship Eco Develop	cash	statewide Missouri economic d	Yes	Signage at the events does	00847438	511
ACH SPONSORSHIP	cash	Maastricht Institute for Entrepre	Yes	community involvment	00852796	511
7 SPONSORSHIP CONTRACT	cash	Kids MVP Program with Chiefs	Yes	corporate image	00843243	530
NSORSHIP CONTRACT	cash	Kids MVP Program with Chiefs	Yes	corporate image	00854405	530

DATA REQUEST– Set CURB_20081107
Case: 09-KCPE-246-RTS
Date of Response: 11/24/2008
Information Provided By: John Weisensee
Requested by: Springe David

Question No. : 88

For each of the past three years, please provide the costs paid to Schiff Hardin, LLC and state if these costs have been capitalized or expensed.

Response:

Please see attached Excel file titled “Q0088_CURB_Schiff Hardin costs.xls” for 2006 and 2007 costs categorized as capital or expense. There were no charges paid to this vendor in 2005.

Response by: A. Murray, Regulatory Accounting

Attachments: Q0088_CURB_Schiff Hardin costs.xls
Q88CURB_Verification.pdf

Vendor Name	SCHIFF HARDIN LLP
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Sum of Amount	Year		Grand Total
Account	2006	2007	Grand Total
107000	4,644,165.12	3,360,718.26	8,004,883.38
928011	30,398.92	7,263.75	37,662.67
Grand Total	4,674,564.04	3,367,982.01	8,042,546.05

**Capitalized
Expensed**