

Schedule 11
Confidential

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****PREPAID PENSION ASSET**

1. Beginning Balance	\$63,658,444	(A)
2. 2005 FAS 87 Regulatory Expense	(37,560,846)	(A)
3. 2005 Pension Contributions	13,849,096	(B)
4. 2006 FAS 87 Regulatory Expense	(31,802,148)	(C)
5. 2006 Pension Contributions	<u>18,747,109</u>	(A)
6. Prepaid Pension Asset @ 12/30/06	\$26,891,655	(A)
7. Company Claim	<u>24,654,855</u>	(A)
8 Recommended Adjustment	\$2,236,800	
9 Allocation to Kansas (%)	<u>44.30%</u>	(D)
10 Allocation to Kansas (\$)	<u>\$990,902</u>	

Sources:

(A) Company Workpaper, Adj. 27.

(B) Response to CURB-64.

(C) Response to CURB-117. Reflects nine months of activity.

(D) Derived from Company Filing, Section 3 (i), Schedule 1, page 1 and Workpaper to Adj. 27.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****PENSION REGULATORY ASSET**

1. 2006 FAS 87 Revised Expense	\$31,802,148	(A)
2. Amount Collected in Rates	<u>16,500,000</u>	(B)
3. Increase to Regulatory Asset	\$15,302,148	
4. Company Claim	<u>17,653,407</u>	(B)
5. Recommended Adjustment	(\$2,351,259)	
6. Allocation to Kansas (%)	<u>45.46%</u>	(C)
7. Allocation to Kansas (\$)	<u>(\$1,068,926)</u>	

Sources:

(A) Response to CURB-117. Reflects nine months of activity.

(B) Company Workpapers, Adj. 27.

(C) Derived from Company Filing, Schedule 3(i), Schedule 1, page 1.

Schedule ACC-14

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

DSM REGULATORY ASSETS

1. Deferred Balance at June 30, 2006	\$879,969	(A)
2. Labor Included in June 2006 Balance	<u>139,268</u>	(A)
3. Pro Forma Balance	\$740,701	
4. Company Claim	<u>3,454,599</u>	(B)
5. Recommended Adjustment	<u>(\$2,713,898)</u>	

Sources:

(A) Response to KCC-258.

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

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

REGULATORY ASSET - RATE CASE COSTS

1. Company Claim	\$1,510,053	(A)
2. Recommended Adjustment	<u>(\$1,510,053)</u>	

Sources:

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

Schedule ACC-16

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

ACCUMULATED DEFERRED TAXES

1. Pro Forma Timing Difference Per CURB		\$740,701	(A)
2. Income Taxes @	39.78%	294,632	
3. Company Claim		<u>1,374,239</u>	
4. Recommended Adjustment		<u>\$1,079,607</u>	

Sources:

(A) Schedule ACC-14.

(B) Company Filing, Workpapers to Adj. 33a.

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KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****PAYROLL INCREASES**

	Per Company Claim	At Actual Increases Granted	Recommended Adjustment	
	(A)			
1. KCPL (Union 1464)	\$28,854,340	\$28,784,811	\$69,529	(B)
2. KCPL (Management)	57,699,547	\$57,588,586	110,961	(C)
3. GPE (Management)	3,852,125	\$3,844,717	7,408	(C)
4. Wolf Creek (Management)	17,996,136	\$18,015,216	(19,080)	(D)
5. Total Adjustment			\$168,817	
6. Amount Billed to Joint Partners @	5.51%		9,302	(A)
7. KCPL Adjustment			\$159,515	
8. Percent of Payroll Expensed			80.99%	(A)
9. Recommended Expense Adjustment			\$129,191	
10. Kansas Percentage			45.46%	(E)
11. Kansas Adjutsment			\$58,733	
12. Income Taxes @		39.78%	23,362	
13. Operating Income Impact			<u>\$35,370</u>	

Sources:

(A) Company Filings, Workpapers to Adj. 20.

(B) Reflects increase of 3.50% instead of 3.75%, per response to KCC-81.

(C) Reflects increase of 3.80% instead of 4.00%, per response to KCC-81.

(D) Reflects increases of 3.86% instead of 3.75%, per response to KCC-82.

(E) Salaries and Wages Allocation per Company Filing, Section 12 (ii),
Schedule 18, page 10.

Schedule ACC-20

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

PAYROLL COSTS - VACANCIES

1. KCPL Regular Payroll Per Company	\$136,105,326	(A)
2. GPE Regular Payroll Per Company	3,852,125	(A)
3. Payroll Adjustment Related to Increases	<u>(168,817)</u>	(B)
4. Net KCPL/GPE Regular Payroll to KCPL	\$139,788,634	
5. Average Vacancies	<u>2.77%</u>	(C)
6. Recommended Adjustment	\$3,869,157	
7. Amount Billed to Joint Partners @ 6.78%	<u>262,329</u>	(D)
8. KCPL Adjustment	\$3,606,828	(E)
9. Percent of Payroll Expensed	<u>80.99%</u>	
10. Recommended Expense Adjustment	\$2,921,170	(A)
11. Kansas Percentage	<u>45.46%</u>	
12. Kansas Adjustment	\$1,328,018	(F)
13. Income Taxes @	39.78% <u>528,252</u>	
14. Operating Income Impact	<u>\$799,766</u>	

Sources:

(A) Company Filing, Workpaper to Adj. 20.

(B) Schedule ACC-19.

(C) 2005 average vacancies per the response to KCC-38.

(D) Line 4 X Percentage of vacancies.

(E) Allocation percentage per Company Filing, Workpaper to Adj. 20.

(F) Salaries and Wages Allocation per Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****PAYROLL COSTS - OVERTIME**

	<u>Overtime Hours</u>	
1. GPES 2003	799	(A)
2. GPES 2004	1,403	(A)
3. GPES 2005 (thru July)	1,095	(A)
4. KCPL 2002	333,443	(B)
5. KCPL 2003	267,348	(B)
6. KCPL 2004	302,508	(B)
7. KCPL 2005 (thru Sept.)	<u>262,477</u>	(B)
8. Total Hours	1,169,072	
9. Number of Months Included Above	<u>45</u>	(C)
10. Average Overtime Per Month	25,979	
11. Annual Overtime	311,752	(D)
12. Average 2005 Rate	<u>\$53.09</u>	(B)
13. Pro Forma September 2005 Overtime	\$16,551,601	
14. Pro Forma Increase	<u>3.98%</u>	(B)
15. Total Pro Forma Overtime	\$17,210,293	
16. Company Claim	<u>17,279,882</u>	(B)
17. Recommended Adjustment	\$69,589	
18. Overtime Billed to Joint Partners @ 6.78%	<u>4,718</u>	(E)
19. Recommended KCPL Adjustment	\$64,871	
20. Percent of Payroll Expensed	<u>80.99%</u>	(B)
21. Recommended Expense Adjustment	\$52,539	
22. Kansas Percentage	<u>45.46%</u>	(F)
23. Kansas Adjustment	\$23,885	
24. Income Taxes @	39.78% <u>9,501</u>	
25. Operating Income Impact	<u>\$14,384</u>	

Sources:

(A) Company Filing, Workpaper to Adj. 20, reduced to reflect allocation of only 62.7% to KCPL, per the response to KCC-167.

(B) Company Filing, Workpaper to Adj. 20.

(C) January 1, 2002 through September 30, 2005.

(D) Line 10 X 12.

(E) Allocation percentage per Company Filing, Workpaper to Adj. 20.

(F) Salaries and Wages Allocation per Company Filing, Section 12 (ii), Schedule 18, page 10.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****SEVERANCE PAYMENTS**

1. Officer Severance		\$3,613,316	(A)
2. Months Included in Company Claim		<u>30</u>	(B)
3. Monthly Amount Included		\$120,444	
4. Recommended Annual Adjustment		1,445,326	(C)
5. Allocation to KCPL (%)		<u>62.70%</u>	(B)
6. Allocation to KCPL (\$)		\$906,220	
7. Kansas Percentage		<u>45.46%</u>	(D)
8. Kansas Adjustment		\$411,984	
9. Income Taxes @	39.78%	<u>163,877</u>	
10. Operating Income Impact		<u>\$248,107</u>	

Sources:

(A) Response to CURB-51 (Confidential).

(B) Company Filing, Workpapers to Adj. 20.

(C) Line 3 X 12 months.

(D) Salaries and Wages Allocation per Company Filing, Section 12 (ii),
Schedule 18, page 10.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****PAYROLL TAX EXPENSE**

1. Payroll Adjustment - Increases	\$58,733	(A)
2. Payroll Adjustment - Vacancies	1,328,018	(B)
3. Payroll Adjustment - Overtime	23,885	(C)
4. Payroll Adjustment - Severance	<u>411,984</u>	(D)
5. Total Payroll Adjustments	\$1,822,620	
6. Payroll Taxes @ 7.65%	\$139,430	(E)
7. Income Taxes @	39.78%	<u>55,462</u>
8. Operating Income Impact	<u>\$83,969</u>	

Sources:

(A) Schedule ACC-19.

(B) Schedule ACC-20.

(C) Schedule ACC-21.

(D) Schedule ACC-22.

(E) Reflects statutory rates.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****PENSION EXPENSE**

1. Original 2006 FAS 87 Claim		\$45,537,886	(A)
2. Revised 2006 FAS 87 Claim		<u>42,402,864</u>	(B)
3. Recommended Adjustment		\$3,135,022	
4. Joint Partners @5.51%		<u>172,740</u>	(C)
5. Adjustment Excl. Joint Partners		\$2,962,282	
6. Capitalization Ratio @ 17.2%		<u>509,513</u>	(C)
7. Recommended Expense Adjustment		\$2,452,770	
8. Kansas Percentage		<u>45.46%</u>	(D)
9. Kansas Adjustment		\$1,115,075	
10. Income Taxes @	39.78%	<u>443,549</u>	
11. Operating Income Impact		<u>\$671,526</u>	

Sources:

(A) Company Filing, Workpapers to Adj. 27.

(B) Response to CURB-117.

(C) Percentages from Company Filing, Workpapers to Adj. 27.

(D) Derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****AMORTIZATION OF PENSION REGULATORY ASSET**

1. Company Claimed Regulatory Asset	\$33,213,943	(A)
2. Recommended Rate Base Adjustment	<u>(2,351,259)</u>	(B)
3. Pro Forma Regulatory Asset	\$30,862,684	
4. Amortization Period (Yrs.)	<u>5</u>	(A)
5. Annual Amortization	\$6,172,537	
6. Joint Partners @5.51%	<u>340,107</u>	(C)
7. Amortization Excluding Joint Partners	\$5,832,430	
8. Amortization to Capital @ 17.2%	<u>1,003,178</u>	(C)
9. Amortization to Expense	\$4,829,252	
10. Company Claim	<u>5,197,378</u>	(A)
11. Recommended Adjustment	\$368,126	
12. Allocation to Kansas (%)	<u>45.46%</u>	(D)
13. Kansas Adjustment (\$)	\$167,357	
14. Income Taxes @	39.78% <u>66,570</u>	
15. Operating Income	<u>\$100,786</u>	

Sources:

(A) Company Filing, Workpapers to Adj. 27.

(B) Schedule ACC-13.

(C) Percentages from Company Filing, Workpapers to Adj. 27.

(D) Derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****EMPLOYEE BENEFITS - FAS 106**

1. Original FAS 106 Claim	\$5,487,538	(A)
2. Revised FAS 106 Claim	<u>5,430,456</u>	(B)
3. Recommended Adjustment	\$57,082	
4. Allocation to Joint Partners @ 6.78%	<u>3,870</u>	(C)
5. KCPL Adjustment	\$53,212	
6. Composite Capitalization @ 16.16%	<u>8,598</u>	(D)
7. Recommended Expense Adjustment	\$44,614	
8. Allocation to Kansas (%)	<u>45.46%</u>	
9. Allocation to Kansas (\$)	\$20,282	
10. Income Taxes @ 39.78%	<u>8,068</u>	
11. Operating Income Adjustment	<u>\$12,215</u>	

Sources:

(A) Company Filing, Workpapers to Adj. 45.

(B) Response to CURB-65.

(C) Allocation percentage derived from Company Filing, Workpapers to Adj. 45.

(D) Derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****EMPLOYEE BENEFITS - 401K**

1. Payroll Adjustment - Increases		\$58,733	(A)
2. Payroll Adjustment - Vacancies		<u>1,328,018</u>	(B)
3. Total Base Payroll Adjustments		\$1,386,751	
4. Composite 401K Rate		<u>2.36%</u>	(C)
5. Recommended 401K Adjustment		32,683	
6. Income Taxes @	39.78%	<u>13,000</u>	
7. Operating Income Impact		<u>\$19,682</u>	

Sources:

(A) Schedule ACC-19.

(B) Schedule ACC-20.

(C) Composite estimate based on Company Filing, Workpaper 20.

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KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

CREDIT CARD COSTS

Per Company: (A)	Variable	Variable	Cost	Fixed	Total	Number of	Total
	Cost @	Cost Per					
	\$150.00	Average					
	Bill Amount	Charge					
1. Variable Costs Visa	0.000925	0.14	(0.10)	0.54	\$0.58	378,000	\$218,768
2. Variable Costs Mastercard	0.012450	1.87	(0.10)	0.05	\$1.82	162,000	\$294,435
3. Total Costs Per Company							\$513,203
4 Per CURB:	Variable	Variable	Cost	Fixed	Total	Number of	Total
	Cost @	Cost Per					
	\$86.02	Average					
	Bill Amount	Charge					
		(B)				(C)	
5. Variable Costs Visa	0.000925	0.08	(0.10)	0.54	\$0.52	189,000	\$98,198
6. Variable Costs Mastercard	0.012450	1.07	(0.10)	0.05	\$1.02	81,000	\$82,696
7. Total Costs Per CURB							\$180,895
8. Total Recommended Adjustments (D)							\$332,308
9. Allocation to Kansas (E)							46.43%
10. Kansas Adjustment							\$154,300
11. Income Taxes @		39.78%					61,376
12. Operating Income Impact							<u>\$92,923</u>

Sources:

(A) Company Filing, Workpaper to Adj. 56.

(B) Based on average residential revenue per Company Filing, Section 17, page 1.

(C) Assumes 5% take rate instead of the 10% assumed in the Company's claim.

(D) Line 3 - Line 7.

(E) Based on Customer Allocation per Company Filing, Section 12 (i), page 1.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****AMORTIZATION OF DSM REGULATORY ASSET**

1. Deferred Balance at June 30, 2006		\$740,701	(A)
2. Proposed Amortization Period (Yrs.)		<u>10</u>	(B)
3. Pro Forma Annual Amortization		\$74,070	
4. Company Claim		<u>345,460</u>	(B)
5. Recommended Adjustment		\$271,390	
6. Income Taxes @	39.78%	<u>107,952</u>	
7. Operating Income Impact		<u>\$163,438</u>	

Sources:

(A) Schedule ACC-14.

(B) Company Workpaper, Adj. 31.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****INJURIES AND DAMAGES EXPENSE**

1. Company Claim	\$10,017,239	(A)
2. Actual 2005 Expense	<u>9,038,759</u>	(B)
3. Recommended Adjustment	\$978,480	
4. Allocation to Kansas (%)	<u>45.46%</u>	(C)
5. Allocation to Kansas (%)	\$444,835	
6. Income Taxes @	39.78% <u>176,944</u>	
7. Operating Income Impact	<u>\$267,891</u>	

Sources:

(A) Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

(B) Updates provided in response to KCC-140 (Confidential).

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

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****CORPORATE IMAGE ADVERTISING**

1. Company Claim		\$640,750	(A)
2. Allocation to Kansas (%)		<u>46.43%</u>	(B)
3. Allocation to Kansas (\$)		\$297,524	
4. Income Taxes @	39.78%	<u>118,348</u>	
5. Operating Income Impact		<u>\$179,177</u>	

Sources:

(A) Response to KCC-122.

(B) Based on allocation for Account 930.1, derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 13.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

LOBBYING COSTS

1. Company Claim		\$306,281	(A)
2. Allocation to Kansas (%)		<u>45.46%</u>	(B)
3. Allocation to Kansas (\$)		\$139,241	
4. Income Taxes @	39.78%	<u>55,387</u>	
5. Operating Income Impact		<u>\$83,854</u>	

Sources:

(A) Response to CURB-79.

(B) Based on allocation for Account 920, derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 13.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****KANSAS CITY ROYALS**

1. Company Claim		\$96,846	(A)
2. Allocation to Kansas (%)		<u>45.46%</u>	(B)
3. Allocation to Kansas (\$)		\$44,028	
4. Income Taxes @	39.78%	<u>17,513</u>	
5. Operating Income Impact		<u>\$26,515</u>	

Sources:

(A) Response to KCC-64.

(B) Based on allocation for Account 926, derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****OFFICER RETREATS**

1. Sea Island Costs Allocated to KCPL		\$75,363	(A)
2. Allocation to Kansas (%)		<u>41.98%</u>	(B)
3. Allocation to Kansas (\$)		\$31,641	
4. Income Taxes @	39.78%	<u>12,586</u>	
5. Operating Income Impact		<u>\$19,055</u>	

Sources:

(A) Response to KCC-254.

(B) Based on allocation for Account 930.2, derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 13.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****PROPERTY TAXES**

1. Initial PILOT Claim	\$300,000	(A)
2. Updated PILOT Claim	<u>333,000</u>	(A)
3. PILOT Adjustment	(\$33,000)	
4. 2006 levy adjustment	<u>682,111</u>	(B)
5. Total Recommended Adjustment	\$649,111	
6. Allocation to Kansas (%)	<u>46.05%</u>	(C)
7. Allocation to Kansas (\$)	\$298,898	
8. Income Taxes @	39.78% <u>118,894</u>	
9. Operating Income Impact	<u>\$180,004</u>	

Sources:

(A) Response to KCC-106S.

(B) Company Filing, Workpapers to Adj. 33b.

(C) Derived from Company Filing, Section 11 (i), Schedule 6, page 1.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****DEPRECIATION EXPENSE**

1. Recommended Wind Generation Adjustment	\$16,003,355	(A)
2. Depreciation Rate	<u>5.00%</u>	(B)
3. Annual Depreciation Expense	\$800,168	
4. Income Taxes @	39.78%	<u>318,287</u>
5. Operating Income Impact	<u>\$481,881</u>	

Sources:

(A) Schedule ACC-9.

(B) Company Filing, Section 10 (ii), page 6.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$992,237,868	(A)
2. Weighted Cost of Debt	<u>2.71%</u>	(B)
3. Pro Forma Interest Expense - LTD	\$26,884,242	
4. Company Claim	<u>27,940,511</u>	(C)
5. Decrease in Taxable Income	(\$1,056,269)	
6. Income Taxes @ 39.78%	<u>(\$420,158)</u>	

Sources:

(A) Schedule ACC-8.

(B) Schedule ACC-2.

(C) Company Filing, Section 11 (ii), (iii), and (iv), Schedule 7, page 2.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.35%</u>	(A)
3. Federal Taxable Income	92.65%	
4. Income Taxes @ 35%	<u>32.43%</u>	(A)
5. Operating Income	60.22%	
6. Total Tax Rate	<u>39.78%</u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****REVENUE MULTIPLIER**

1. Revenue	100.00%	
2. Uncollectibles	<u>0.43%</u>	(A)
3. Net Revenue	99.57%	
4. State Income Taxes @ 7.35%	<u>7.32%</u>	(B)
5. Federal Taxable Income	92.25%	
6. Income Taxes @ 35%	<u>32.29%</u>	(B)
7. Operating Income	59.96%	
8. Revenue Multiplier	<u>1.66768</u>	(C)

Sources:

(A) Company Filing, Workpapers to Adj. 41.

(B) Reflects statutory rates.

(C) Line 1 / Line 7.

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KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2005

PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$489,647,123	\$13,928,655	\$503,575,778	(\$1,487,085)	\$502,088,693
2. Operating Expenses	301,288,619	(6,185,641)	295,102,978	(6,394)	295,096,583
3. Depreciation and Amortization	69,392,982	(800,168)	68,592,814	0	68,592,814
4. Taxes Other Than Income	32,500,139	(438,329)	32,061,810	0	32,061,810
5. Taxable Income Before Interest Expenses	\$86,465,383	\$21,352,793	\$107,818,176	(\$1,480,690)	\$106,337,486
6. Interest Expense	27,940,511	(1,056,269)	26,884,242		26,884,242
7. Taxable Income	\$58,524,872	\$22,409,063	\$80,933,935	(\$1,480,690)	\$79,453,244
8. Income Taxes @ 39.78%	20,413,441	8,913,765	29,327,206	(588,982)	28,738,224
9. Operating Income	\$66,051,942	\$12,439,028	\$78,490,970	(\$891,709)	\$77,599,262
10. Rate Base	\$1,014,794,214		\$992,237,868		\$992,237,868
11. Rate of Return	<u>6.51%</u>		<u>7.91%</u>		<u>7.82%</u>

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDED DECEMBER 31, 2005****COVERAGE RATIOS**

	<u>Per MWC-2</u>	<u>Pro Forma</u>	
1. Operating Income	\$85,019,000	\$77,599,262	(A)
2. Less Interest Expense	(22,746,000)	(31,012,620)	(B)
3. Depreciaton and Amortization	60,779,000	68,592,814	(A)
4. Deferred Taxes	<u>3,555,000</u>	<u>3,313,612</u>	(C)
5. Funds From Operations	\$126,607,000	\$118,493,067	
6. Long Term Debt	\$426,558,000	\$517,826,356	(D)
7. Capitalized Lease Obligations	1,031,000	1,031,000	(E)
8. Off-Balance Sheet Adjustments	<u>74,755,000</u>	<u>74,755,000</u>	(E)
9. Adjusted Total Debt	\$502,344,000	\$593,612,356	
10. Interest Expense	\$22,746,000	\$31,012,620	(B)
11. Interest on Short Term Debt	209,000	209,000	(E)
12. Off-Balance Sheet Interest Adj.	<u>5,953,000</u>	<u>5,953,000</u>	(E)
13. Adjusted Interest Expense	\$28,908,000	\$37,174,620	
19. FFO / Interest Coverage	5.38	4.19	
20. FFO / Adj. Total Debt	25.20%	19.96%	

Sources:

(A) Schedule ACC-43.

(B) Long Term Debt X Average Debt Cost.

(C) Company Filing, Section 11, Schedule 7, page 3.

(D) Allocated on the basis of net plant.

(E) Attachment to Schedule MWC-2.

APPENDIX C

List of Referenced Data Requests

CURB-21 (Confidential)
CURB-51 (Confidential)
CURB-64
CURB-65
CURB-79
CURB-117
KCC-38 (Partial)
KCC-64
KCC-81R
KCC-82
KCC-98 (Confidential)
KCC-106S (Partial)
KCC-122
KCC-140 (Confidential)
KCC-167
KCC-212
KCC-232 (Confidential)
KCC-254
KCC-258
MPSC-155R (Confidential)

Confidential responses are not attached.

DATA REQUEST- Set CURB_20060302
Case: 06-KCPE-828-RTS
Date of Response: 03/30/2006
Information Provided By: Bradley Rebecca
Requested by: Springe David

Question No. : 64

Please provide, for each of the past ten years as well as projected for 2006, a) the Company's FAS 87 expense and b) the actual contributions made to the pension fund.

Response:

The attached schedule lists KCP&L's FAS 87 pension expense and contributions for the past ten years and projected 2006.

Response by: Joyce Swope, Accounting

Attachment: DR64 CURB

**Kansas City Power & Light Co.
Pension Expense and Contributions
DR 64**

	KCP&L FAS 87 Expense (1)	KCP&L Contributions per Calendar Year
1996	5,967,825	6,868,528
1997	5,345,860	6,343,734
1998	2,323,672	2,219,785
1999	4,419,671	2,163,099
2000	(11,170,970)	1,973,176
2001	(15,318,831)	1,016,683
2002	6,028,278	1,618,946
2003	22,326,641	39,360,512
2004	26,240,065	32,689,847
2005	36,574,189	13,849,096
Projected 2006	52,334,339	19,985,180

(1) KCP&L's FAS 87 expense is based on the GAAP method used for financial reporting which differs from the FAS 87 regulatory method discussed in DR 56. The projected 2006 amount reflects the most recent estimate and is \$2,845,172 less than the amount projected in the rate filing.

Amounts includes KCP&L's 47% share of WCNOG plans.

DATA REQUEST- Set CURB_20060302
Case: 06-KCPE-828-RTS
Date of Response: 03/30/2006
Information Provided By: Bradley Rebecca
Requested by: Springe David

Question No.: 65

Please provide, by year for each of the past ten years as well as projected for 2006, the amount collected from ratepayers relating to a) pension expense and b) FAS 106 expense.

Response:

The attached schedule lists KCP&L's pension and FAS 106 expense for the past ten years and projected 2006. Overall rates in Kansas were reduced in 1998 and 2003 based on settlement agreements of which pension and FAS 106 expenses were not specifically addressed.

Response by: Joyce Swope, Accounting

Attachment: DR65 CURB

**Kansas City Power & Light Co.
Pension and FAS 106 Expenses**

	Pension Expense (1)	FAS 106 Expense
1996	5,967,825	4,273,125
1997	5,345,860	4,141,323
1998	2,323,672	4,018,777
1999	4,419,671	4,125,513
2000	(11,170,970)	3,983,197
2001	(17,056,856)	4,526,960
2002	6,312,628	4,672,683
2003	22,326,641	5,124,345
2004	27,646,540	5,106,351
2005	36,574,189	4,777,680
Projected 2006	52,437,357	5,430,456

(1) Pension expense includes FAS 87 and FAS 88 expenses based on the method used for financial reporting.

The projected 2006 amount reflects the most recent estimate.

DATA REQUEST- Set CURB_20060302
Case: 06-KCPE-828-RTS
Date of Response: 03/30/2006
Information Provided By: Bradley Rebecca
Requested by: Springe David

Question No.: 79

Please identify any lobbying costs incurred by the Company in the test year and state if these costs have been included in the Company's claim.

Response:

Attached is a listing of the lobbying costs incurred by KCP&L in the test year. The listing includes a designation of those costs included in the cost of service.

Response by: M. Stephens, Accounting

Attachement:

Q79_Lobbying

KANSAS CITY POWER & LIGHT
Case 06-KCPE-828-RTS
Question 79
Confidential private financial information

Recipient	Description	Amount	Date	Account	Where in Application
KCPL	Internal Labor & Labor OH	678.90	2005-10-31	557000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,741.17	2005-04-30	560000	Included in Cost of Service
KCPL	Fleet Charges	29.30	2005-01-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	12,205.91	2205-01-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	14,025.60	2005-02-28	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	13,261.37	2005-03-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	13,597.24	2005-04-30	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	11,901.17	2005-05-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	12,296.16	2005-06-30	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	12,690.36	2005-07-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	12,731.26	2005-08-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	11,164.52	2005-09-30	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	10,714.34	2005-10-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	12,481.35	2005-11-30	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	10,273.99	2005-12-31	920000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	93.31	2005-05-31	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	34.47	2005-07-31	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	26.92	2005-08-31	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	230.94	2005-10-31	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	48.95	2005-11-30	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	39.39	2005-12-31	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	51.00	2005-12-06	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	35.69	2005-01-12	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	74.63	2005-01-19	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	162.83	2005-02-28	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	69.09	2005-04-06	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	21.03	2005-04-15	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	8.84	2005-06-03	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	25.91	2005-06-03	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	68.85	2005-05-20	921000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	139.77	2005-08-31	926015	Included in Cost of Service
KCPL	Internal Labor & Labor OH	18,287.20	2205-01-31	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	15,454.63	2005-02-28	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	17,777.62	2005-03-31	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	20,921.60	2005-04-30	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	16,551.28	2005-05-31	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	17,276.68	2005-06-30	926511	Included in Cost of Service

KANSAS CITY POWER & LIGHT
Case 06-KCPE-828-RTS
Question 79
Confidential private financial information

Recipient	Description	Amount	Date	Account	Where in Application
KCPL	Internal Labor & Labor OH	16,664.61	2005-07-31	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	17,694.87	2005-08-31	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	535.21	2005-09-30	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	4,689.13	2005-10-31	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	4,579.54	2005-11-30	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	3,680.50	2005-12-31	926511	Included in Cost of Service
KCPL	Internal Labor & Labor OH	7.77	2005-06-30	929000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	76.88	2005-08-31	930250	Included in Cost of Service
KCPL	Internal Labor & Labor OH	4.00	2005-04-30	930250	Included in Cost of Service
KCPL	Fleet Charges	33.19	2005-08-31	930250	Included in Cost of Service
KCPL	Internal Labor & Labor OH	111.78	2005-10-31	933000	Included in Cost of Service
KCPL	Fleet Charges	10.33	2005-10-31	933000	Included in Cost of Service
KCPL	Internal Labor & Labor OH	21,290.60	2205-01-31	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	21,992.94	2005-02-28	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	21,905.90	2005-03-31	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	22,743.10	2005-04-30	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	21,962.00	2005-05-31	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	21,669.69	2005-06-30	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	20,602.93	2005-07-31	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	27,534.35	2005-08-31	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	29,016.68	2005-09-30	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	27,231.68	2005-10-31	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	27,640.02	2005-11-30	826402	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	25,410.77	2005-12-31	826402	Not Included in Cost of Service
Fairmont Kansas City	Banquets	5,020.07	2005-12-27	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-03-31	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-01-31	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-02-28	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-04-30	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-05-31	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-06-30	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-07-31	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-08-31	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-09-30	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-10-31	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-11-30	826402	Not Included in Cost of Service
EEl	EEl Annual Assessment	7,282.31	2005-12-31	826402	Not Included in Cost of Service

KANSAS CITY POWER & LIGHT
Case 06-KCPE-828-RTS

Question 79

Confidential private financial information

Recipient	Description	Amount	Date	Account	Where in Application
Wolf Creek	Lobbying Expenses	2,244.30	2005-03-31	826402	Not Included in Cost of Service
Patek and Associates, LLC.	Lobbying Services	10,282.10	2005-10-11	826402	Not Included in Cost of Service
Illinois Energy Association	D Christian & L Murullo Expenses	302.36	2005-10-17	826402	Not Included in Cost of Service
Missouri Chamber of Commerce	D Christian Expenses	89.00	2005-10-24	826402	Not Included in Cost of Service
Gaches, Braden, Barbee & Association, Inc.	Lobbyist Expenses	4,410.32	2005-10-24	826402	Not Included in Cost of Service
Missouri House of Representatives	Legislative Information	200.00	2005-10-31	826402	Not Included in Cost of Service
Gaches, Braden, Barbee & Association, Inc.	Lobbyist Expenses	390.84	2005-10-31	826402	Not Included in Cost of Service
Missouri Transportation & Development	Lobbying Expenses for D Christian	250.00	2005-10-31	826402	Not Included in Cost of Service
Patek & Associates	Lobbying Services	5,000.00	2005-11-10	826402	Not Included in Cost of Service
Gaches, Braden, Barbee & Association, Inc.	Lobbyist Expenses	4,000.00	2005-11-10	826402	Not Included in Cost of Service
Overton Group	Lobbyist Expenses	3,250.00	2005-11-10	826402	Not Included in Cost of Service
Gaches, Braden, Barbee & Association, Inc.	Lobbyist Expenses	67.52	2005-11-23	826402	Not Included in Cost of Service
Missouri Senate Revolving Fund	Legislative Information	200.00	2005-12-01	826402	Not Included in Cost of Service
Patek & Associates	Lobbying Services	5,000.00	2005-12-08	826402	Not Included in Cost of Service
Overton Group	Lobbyist Expenses	3,250.00	2005-12-09	826402	Not Included in Cost of Service
Gallagher Consultants	Lobbying Services	1,912.50	2005-12-13	826402	Not Included in Cost of Service
Chamber of Commerce	Lobbying Expenses	2,500.00	2005-12-15	826402	Not Included in Cost of Service
Herb Taylor Realty	3 months rent for D Christian	1,155.00	2005-12-19	826402	Not Included in Cost of Service
Clerk of the Supreme Court	Enrollment Fee D Christian	225.00	2005-12-16	826402	Not Included in Cost of Service
Gallagher Consultants	Lobbying Services	1,000.00	2005-12-23	826402	Not Included in Cost of Service
Gallagher Consultants	Lobbying Services	1,000.00	2005-12-22	826402	Not Included in Cost of Service
Herb Taylor Realty	rent for D Christian in Jeff City	954.10	2005-01-21	826402	Not Included in Cost of Service
The Fairmont	Deposit for Legislative Reception	500.00	2005-08-08	826402	Not Included in Cost of Service
Greater Kansas City Chamber of Commerce	Federal Affairs Committee Meeting	10.00	2005-03-04	826402	Not Included in Cost of Service
Greater Kansas City Chamber of Commerce	Federal Affairs Committee Breakfast	15.00	2005-03-04	826402	Not Included in Cost of Service
Herb Taylor Realty	rent for D Christian	935.55	2005-03-10	826402	Not Included in Cost of Service
Kansas Municipal Utilities	2005 KMU Dues	300.00	2005-04-05	826402	Not Included in Cost of Service
Greater Kansas City Chamber of Commerce	Federal Affairs Committee Meeting	10.00	2005-04-18	826402	Not Included in Cost of Service
Greater Kansas City Chamber of Commerce	Federal Affairs Committee Breakfast	10.00	2005-04-18	826402	Not Included in Cost of Service
The Accord Group	Lobbying Services	6,000.00	2005-05-25	826402	Not Included in Cost of Service
Jefferson City Country Club	Annual Fee for D Christian	1,550.00	2005-06-16	826402	Not Included in Cost of Service
Herb Taylor Realty	rent for D Christian in Jeff City	973.67	2005-06-30	826402	Not Included in Cost of Service
Lawrence Journal-World	Legal Notices	48.00	2005-07-22	826402	Not Included in Cost of Service
Vote Yes for West Platte Committee	In Support of Bond Issue	500.00	2005-03-18	826402	Not Included in Cost of Service
Missouri Energy Development Association	Annual MEDA Energy Conference	41.00	2005-08-24	826402	Not Included in Cost of Service
Gaches, Braden, Barbee & Association, Inc.	Lobbyist Expenses	4,055.42	2005-08-23	826402	Not Included in Cost of Service
Ameren UE	KCP&L's cost for LAMPAC Mtg	1,329.50	2005-08-29	826402	Not Included in Cost of Service

**KANSAS CITY POWER & LIGHT
Case 06-KCPE-828-RTS**

Question 79

Confidential private financial information

Recipient	Description	Amount	Date	Account	Where in Application
Overton Group	Lobbyist Expenses	3,250.00	2005-09-01	826402	Not Included in Cost of Service
Patek & Associates	Lobbying Services	5,000.00	2005-07-28	826402	Not Included in Cost of Service
Herb Taylor Realty	rent for D Christian in Jeff City	219.45	2005-09-26	826402	Not Included in Cost of Service
Gamble & Schlemeier, Ltd.	Expenses for NCSL	808.80	2005-08-31	826402	Not Included in Cost of Service
Ameren UE	KCP&L Cost for NCSL Reception	868.17	2005-09-14	826402	Not Included in Cost of Service
Democracy Data & Communications, LLC	Fast Action Internet Advocacy Service	2,500.00	2005-09-27	826402	Not Included in Cost of Service
Gaches, Braden, Barbee & Association, Inc.	Lobbyist Expenses	4,000.00	2005-09-30	826402	Not Included in Cost of Service
Overton Group	Lobbyist Expenses	3,250.00	2005-10-06	826402	Not Included in Cost of Service
American Association of Blacks in Energy	M. McMurray Dues	100.00	2005-12-15	826402	Not Included in Cost of Service
Wolf Creek	Lobbying Expenses	15,885.09	2005-12-31	826403	Not Included in Cost of Service
KCPL	Cell Phone Charges	294.67	2005-01-31	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	3,224.99	2205-01-31	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	5,905.39	2005-02-28	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	5,132.04	2005-03-31	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	5,213.68	2005-04-30	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	5,702.80	2005-05-31	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	4,686.24	2005-06-30	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	4,585.80	2005-07-31	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	6,818.25	2005-08-31	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	3,925.58	2005-09-30	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	4,663.20	2005-10-31	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	4,662.61	2005-11-30	826403	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	4,540.56	2005-12-31	826403	Not Included in Cost of Service
Dale Warman	Local Constituency Relations	2,252.91	2005-01-20	826403	Not Included in Cost of Service
Votetracker	Vote tracker plus	575.00	2005-02-14	826403	Not Included in Cost of Service
Dale Warman	Local Constituency Relations	2,197.90	2005-02-22	826403	Not Included in Cost of Service
Votetracker	Vote tracker plus	550.00	2005-08-12	826403	Not Included in Cost of Service
Fairmont Kansas City	Banquets	9,811.66	2005-12-21	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	48.55	2205-01-31	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	50.50	2005-02-28	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	55.47	2005-03-31	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	576.68	2005-04-30	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	56.55	2005-07-31	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	53.80	2005-08-31	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	55.17	2005-10-31	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	61.44	2005-11-30	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	1,073.98	2005-12-31	826404	Not Included in Cost of Service

KANSAS CITY POWER & LIGHT
Case 06-KCPE-828-RTS
Question 79
 Confidential private financial information

Recipient	Description	Amount	Date	Account	Where in Application
VOCUS	PAC Software	8,200.00	2005-09-29	826404	Not Included in Cost of Service
VOCUS	PAC Software	14,252.00	2005-12-16	826404	Not Included in Cost of Service
The Fairmont	Deposit for PAC Dinner	1,000.00	2005-03-03	826404	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,135.01	2205-01-31	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	1,786.66	2005-02-28	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,367.32	2005-03-31	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,445.92	2005-04-30	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,629.85	2005-05-31	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,320.85	2005-06-30	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,256.55	2005-07-31	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,420.19	2005-08-31	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,254.90	2005-09-30	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	1,877.18	2005-10-31	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	1,798.76	2005-11-30	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	2,303.26	2005-12-31	826503	Not Included in Cost of Service
KCPL	Internal Labor & Labor OH	304.80	2005-12-31	826506	Not Included in Cost of Service
The Governor's Inaugural Committee	Governor's Inaugural	20,000.00	2005-01-05	826401	Not Included in Cost of Service
Gladstone Economic Development Corp.	Gladstone on the Move Campaign	500.00	2005-02-18	826401	Not Included in Cost of Service
Healthcare Safety Net	Healthcare Campaign	1,000.00	2005-03-31	826401	Not Included in Cost of Service
Back to Basics Committee	Water Bond Issue	5,000.00	2005-07-27	826401	Not Included in Cost of Service

DATA REQUEST- Set CURB_20060524
Case: 06-KCPE-828-RTS
Date of Response: 06/05/2006
Information Provided By: Lori Wright
Requested by: Springe David

Question No. : 117

Regarding the response to CURB-64, please provide the most recent estimate for 2006 pension expense based on the FAS 87 regulatory methodology outlined in paragraph 2(b) of the rate plan.

Response:

Attached is the projected 2006 FAS 87 regulatory pension expense based on the most recent estimate. Please note the information is for total Great Plains Energy and the WCNOG plans are shown at 100%. Of the \$50,168,258 total expense, KCP&L's portion is estimated to be \$42,402,864.

Response by: Joyce Swope, Accounting

Attachment: DR CURB 117.pdf

DRAFTRevised
3/14/2006

Great Plains Energy
Impact of Public Service Commission Stipulations
Fiscal 2006 Pension Expense

Exhibit 3

GPE's FAS 87 Expense Methodology						
	Management	SERP	Trusteed	Wolf Creek	WC SERP	Total
Service Cost	6,556,327	421,956	8,601,541	6,800,000	60,000	22,439,824
Interest Cost	11,914,943	220,003	14,466,887	8,900,000	300,000	35,801,833
Expected Return on Assets	(16,300,146)	-	(12,944,693)	(7,300,000)	-	(36,544,839)
Amortization of:						
Transition Obligation	-	-	-	120,960	-	120,960
Prior Service Cost	2,483,435	136,514	1,669,512	58,052	9,427	4,356,940
(Gain)/Loss	<u>13,123,330</u>	<u>308,719</u>	<u>15,566,049</u>	<u>5,721,966</u>	<u>199,925</u>	<u>34,919,989</u>
Pension Expense	17,777,889	1,087,192	27,359,296	14,300,978	569,352	61,094,707

Public Service Commission Expense Methodology						
	Management	SERP	Trusteed	Wolf Creek	WC SERP	Total
Service Cost	6,556,327	421,956	8,601,541	6,800,000	60,000	22,439,824
Interest Cost	11,914,943	220,003	14,466,887	8,900,000	300,000	35,801,833
Expected Return on Assets	(15,854,573)	-	(12,373,918)	(7,300,000)	-	(35,528,491)
Amortization of:						
Transition Obligation	-	-	-	120,960	-	120,960
Prior Service Cost	2,483,435	136,514	1,669,512	58,052	9,427	4,356,940
(Gain)/Loss	<u>8,157,920</u>	<u>86,977</u>	<u>10,289,021</u>	<u>4,364,907</u>	<u>78,367</u>	<u>22,977,192</u>
Pension Expense	13,258,052	865,450	22,653,043	12,943,919	447,794	50,168,258

Notes

- Exhibit shows the annual expense for GPE's pension plans under GPE's FAS 87 expense methodology and the Public Service Commission expense methodology (PSC expense).
- Documentation of each plan's expense under the current FAS 87 method is included in the annual valuation reports.
- GPE is a 47% owner of Wolf Creek. The numbers shown reflect Wolf Creek in its entirety.
- The annual valuation for Wolf Creek's plans (as of 12/1/2005) has not yet been completed. The numbers shown are estimates. Final numbers will be reflected upon completion of the valuation.
- The stipulation states that the annual pension expense included in rates is \$22 million.
- Any excess/shortfall in expense of PSC expense method and the \$22 million is set up as a regulatory asset/liability. This asset is include in rate base and is amortized over 5 years at the next rate case.
- Any excess/shortfall in expense of GPE's FAS 87 expense method and the PSC expense method is also set up as a regulatory asset/liability. This asset/liability is recovered through rates over the life of the pension plans.

3/15/2006

DATA REQUEST- Set KCC_20060201a
Case: 06-KCPE-828-RTS
Date of Response: 05/19/2006
Information Provided By: Lora Cheatum
Requested by: Rohrer George

Question No. : 38

1. A list of the budgeted and the actual number of employees, identified or segregated by position (& in total) for the test year and each of the four years immediately preceding the test year. 2. Identify separately the number of contract employees, identified by function, during the test year and each of the four years immediately preceding the test year.

Response:

1. Monthly manpower reports are attached in separate folders by year. 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, which remain constant throughout the year. These reports contain the most accurate data as of when the report was originally prepared.

Also attached is a file (KCC38 – Budgeted Counts 2001 – 2005.xls) that provides the budgeted headcounts by division and group for each of the years requested.

2. There is not a central group within the organization that tracks the number of contract employees. Contractors and temporaries through agencies are the responsibility of individual departments. To estimate the number of "contract employees" identified by function, we can look to costs charged to either Account 923000 (Outside Services) or Resource Category 862 (Professional Services) and visually identify any vendor that could be a contractor. From descriptions ascertained from the Accounts Payable journals, we attempted to identify individuals and used the Department number to determine the primary function. Below are the results from this basic approach:

Error! Objects cannot be created from editing field codes.

This assumes the data request is not referring to contractors such as PAR and other vendors that come on site to work for us.

Full Time Equivalent Information

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	2,213.2

Actual Full-Time Equivalents

Management	
Executive	12.0
Department Head	105.6
Supervisor	207.0
Professional	487.5
Other	5.0
Total	817.1
Bargaining Unit	
Local 1613	313.6
Local 1464	460.0
Local 412	556.0
Total	1,329.6

Company Totals	2,146.7
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Open Funded Positions	66.5
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Other Information

Headcount by Employee Type	2,147
Regular	0
Summer Students	5
Temporaries and Interns	2,152

Headcount by Employee Status	2,130
Full-Time	22
Part-Time	2,152

Other employees not included in counts	5
Various leaves of absence	11
Long-term disability	16

Diversity Statistics		
Female	548	25.5%
Minority	314	14.6%

Full Time Equivalent Information

FTEs

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	<u>2,213.2</u>

Actual Full-Time Equivalents

Management	
Executive	11.0
Department Head	105.6
Supervisor	202.0
Professional	484.5
Other	5.0
Total	<u>808.1</u>
Bargaining Unit	
Local 1613	312.6
Local 1464	461.0
Local 412	556.0
Total	<u>1,329.6</u>

Company Totals	<u>2,137.7</u>
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Open Funded Positions	<u><u>75.5</u></u>
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Other Information

Headcounts

Headcount by Employee Type	
Regular	2,140
Summer Students	0
Temporaries and Interns	4
	<u>2,144</u>

Headcount by Employee Status	
Full-Time	2,122
Part-Time	22
	<u>2,144</u>

Other employees not included in counts	
Various leaves of absence	4
Long-term disability	10
	<u>14</u>

Diversity Statistics	
Female	543
Minority	314
	25.3%
	14.6%

Full Time Equivalent Information FTEs

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	<u>2,213.2</u>

Actual Full-Time Equivalents

Management	
Executive	17.0
Department Head	101.6
Supervisor	201.0
Professional	481.5
Other	6.0
Total	<u>807.1</u>
Bargaining Unit	
Local 1613	311.0
Local 1464	464.0
Local 412	555.0
Total	<u>1,330.0</u>

Company Totals	<u>2,137.1</u>
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Open Funded Positions	<u><u>76.1</u></u>
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Other Information Headcounts

Headcount by Employee Type	
Regular	2,138
Summer Students	0
Temporaries and Interns	5
	<u>2,143</u>

Headcount by Employee Status	
Full-Time	2,122
Part-Time	21
	<u>2,143</u>

Other employees not included in counts	
Various leaves of absence	4
Long-term disability	10
	<u>14</u>

Diversity Statistics		
Female	543	25.3%
Minority	314	14.7%

GPE/KCPL Manpower Reports
Manpower Summary - April 30, 2005

Full Time Equivalent Information

FTEs

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	<u>2,213.2</u>

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	101.6
Supervisor	200.0
Professional	475.3
Other	6.0
Total	<u>801.9</u>
Bargaining Unit	
Local 1613	312.0
Local 1464	462.0
Local 412	550.0
Total	<u>1,324.0</u>

Company Totals

2,125.9

Open Funded Positions

87.3

Other Information

Headcounts

Headcount by Employee Type	
Regular	2,123
Summer Students	0
Temporaries and Interns	5
	<u>2,128</u>

Headcount by Employee Status

Full-Time	2,107
Part-Time	21
	<u>2,128</u>

Other employees not included in counts

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

Diversity Statistics

Female	538	25.3%
Minority	310	14.6%

GPE/KCPL Manpower Reports
Manpower Summary - May 31, 2005

Full Time Equivalent Information **FTEs**

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	<u>2,213.2</u>

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	101.6
Supervisor	197.0
Professional	475.3
Other	57.0
Total	<u>849.9</u>
Bargaining Unit	
Local 1613	309.0
Local 1464	475.0
Local 412	553.0
Total	<u>1,337.0</u>

Company Totals	<u>2,186.9</u>
Open Funded Positions	<u>26.3</u>

Other Information **Headcounts**

Headcount by Employee Type	
Regular	2,133
Summer Students	51
Temporaries and Interns	5
	<u>2,189</u>

Headcount by Employee Status	
Full-Time	2,168
Part-Time	21
	<u>2,189</u>

Other employees not included in counts	
Various leaves of absence	5
Long-term disability	10
	<u>15</u>

Diversity Statistics	
Female	562
Minority	321
	25.7%
	14.7%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	<u>2,213.2</u>

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	100.6
Supervisor	196.0
Professional	473.3
Other	65.0
Total	<u>853.9</u>
Bargaining Unit	
Local 1613	307.5
Local 1464	469.0
Local 412	552.0
Total	<u>1,328.5</u>

Company Totals	<u>2,182.4</u>
Open Funded Positions	<u>30.8</u>

Other Information

Headcount by Employee Type	Headcounts
Regular	2,123
Summer Students	59
Temporaries and Interns	5
	<u>2,187</u>

Headcount by Employee Status	
Full-Time	2,166
Part-Time	21
	<u>2,187</u>

Other employees not included in counts	
Various leaves of absence	9
Long-term disability	10
	<u>19</u>

Diversity Statistics		
Female	563	25.7%
Minority	321	14.7%

Full Time Equivalent Information **FTEs**

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	<u>2,213.2</u>

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	100.6
Supervisor	196.0
Professional	472.3
Other	62.0
Total	<u>849.9</u>
Bargaining Unit	
Local 1613	306.5
Local 1464	468.0
Local 412	556.0
Total	<u>1,330.5</u>

Company Totals	<u>2,180.4</u>
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Open Funded Positions	<u>32.8</u>
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Other Information **Headcounts**

Headcount by Employee Type	
Regular	<u>2,124</u>
Summer Students	<u>57</u>
Temporaries and Interns	<u>6</u>
	<u>2,187</u>

Headcount by Employee Status	
Full-Time	<u>2,164</u>
Part-Time	<u>21</u>
	<u>2,185</u>

Other employees not included in counts	
Various leaves of absence	<u>11</u>
Long-term disability	<u>10</u>
	<u>21</u>

Diversity Statistics	
Female	<u>561</u> 25.7%
Minority	<u>321</u> 14.7%

Full Time Equivalent Information
FTEs

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	2,213.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	103.6
Supervisor	200.0
Professional	473.3
Other	29.0
Total	824.9
Bargaining Unit	
Local 1613	305.8
Local 1464	469.0
Local 412	561.0
Total	1,335.8

Company Totals	2,160.7
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Open Funded Positions	52.5
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Other Information
Headcounts

Headcount by Employee Type	
Regular	2,136
Summer Students	21
Temporaries and Interns	7
	2,164

Headcount by Employee Status	
Full-Time	2,143
Part-Time	21
	2,164

Other employees not included in counts	
Various leaves of absence	9
Long-term disability	12
	21

Diversity Statistics	
Female	552
Minority	321
	25.5%
	14.8%

Full Time Equivalent Information **FTEs**

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	<u>2,213.2</u>

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	103.6
Supervisor	203.0
Professional	476.3
Other	6.0
Total	<u>807.9</u>
Bargaining Unit	
Local 1613	304.8
Local 1464	465.0
Local 412	568.0
Total	<u>1,337.8</u>

Company Totals

	<u>2,145.7</u>
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Open Funded Positions

	<u><u>67.5</u></u>
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Other Information **Headcounts**

Headcount by Employee Type	<u>2,144</u>
Regular	2,144
Summer Students	1
Temporaries and Interns	4
	<u>2,149</u>

Headcount by Employee Status

Full-Time	2,128
Part-Time	21
	<u>2,149</u>

Other employees not included in counts

Various leaves of absence	10
Long-term disability	13
	<u>23</u>

Diversity Statistics

Female	540	25.1%
Minority	323	15.0%

Full Time Equivalent Information
FTEs

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	2,213.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	103.6
Supervisor	200.0
Professional	474.7
Other	4.0
Total	801.3
Bargaining Unit	
Local 1613	302.8
Local 1464	465.0
Local 412	576.0
Total	1,343.8

Company Totals	2,145.1
Open Funded Positions	68.1

Other Information
Headcounts

Headcount by Employee Type	
Regular	2,147
Summer Students	0
Temporaries and Interns	3
	2,150

Headcount by Employee Status	
Full-Time	2,130
Part-Time	20
	2,150

Other employees not included in counts	
Various leaves of absence	9
Long-term disability	13
	22

Diversity Statistics		
Female	535	24.9%
Minority	324	15.1%

Full Time Equivalent Information **FTEs**

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	2,213.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	108.6
Supervisor	195.0
Professional	471.7
Other	4.0
Total	798.3
Bargaining Unit	
Local 1613	303.0
Local 1464	467.0
Local 412	570.0
Total	1,340.0

Company Totals	2,138.3
Open Funded Positions	74.9

Other Information **Headcounts**

Headcount by Employee Type	
Regular	2,139
Summer Students	0
Temporaries and Interns	3
	2,142

Headcount by Employee Status	
Full-Time	2,123
Part-Time	19
	2,142

Other employees not included in counts	
Various leaves of absence	8
Long-term disability	14
	22

Diversity Statistics		
Female	533	24.9%
Minority	322	15.0%

Full Time Equivalent Information

FTEs

Authorized Counts	2,213.2
Unfunded positions	0.0
Funded in 2005 Budget	2,213.2

Actual Full-Time Equivalents

Management	
Executive	19.0
Department Head	109.8
Supervisor	196.0
Professional	469.7
Other	8.0
Total	802.4
Bargaining Unit	
Local 1613	301.0
Local 1464	469.0
Local 412	564.0
Total	1,334.0

Company Totals	2,136.4
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Open Funded Positions	76.8
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Other Information

Headcounts

Headcount by Employee Type	
Regular	2,135
Summer Students	0
Temporaries and Interns	7
	2,142

Headcount by Employee Status	
Full-Time	2,123
Part-Time	19
	2,142

Other employees not included in counts	
Various leaves of absence	7
Long-term disability	14
	21

Diversity Statistics		
Female	532	24.8%
Minority	326	15.2%

DATA REQUEST-- Set KCC_20060309

Case: 06-KCPE-828-RTS

Date of Response: 05/12/2006

Information Provided By: Lori Wright

Requested by: Baldry Bill

Question No. : 64

Please provide the amount paid by general ledger account with a description of the services provided for the twelve months ending December 31, 2005 for the following vendors: American Royal Enchantment Resort Executive Beechcraft Incorp. Harrah's Hawkeye Helicopter Howden Bufalo, Inc. Kansas City Chiefs Kansas City Club Kansas City Royals Kustom Ken's Upholstery Patek & Associates, LLC Simon Gift Cards Team Rebar KC/Waddell Take 2 Productions, LLC The Elms Resort & Spa The Governor's Inaugural Committee

Response:

The attachment provides a listing of the services recorded in the General Ledger for each specified vendor for the twelve months ending December 31, 2005.

Attachment:

Q64_KCC_Specific Vendor Services_Revised

Kansas City Power & Light
 Case: 06-KCPE-828-RTS
 KCC_20060309 - Question No.: 64
 Specific Vendor Services

Services Paid by KCPL	Name	Account	Sum Amount	Description
AMERICAN ROYAL ASSOCIATION		930100	\$15,000.00	Sponsorship of Petting Zoo At American Royal
HAWKEYE HELICOPTER		563001	\$33,275.00	Aerial Patrol - Transmission/ Substation and Storm Damage Observation
HOWDEN BUFFALO, INC		232420	\$1,190.00	SAFETY VALVE VICKERS
HOWDEN BUFFALO, INC		232420	\$580.00	FILTER BREATHER - Hawthorn
HOWDEN BUFFALO, INC		232420	\$1,206.00	SEAL SHAFT DUST, 10
HOWDEN BUFFALO, INC		232420	\$24,586.00	CYLINDER H5, HYDRAULIC 5T, OR
HOWDEN BUFFALO, INC		232420	\$724.00	CHECK VALVE VICKERS
HOWDEN BUFFALO, INC		232420	\$362.00	CHECK VALVE VICKERS
HOWDEN BUFFALO, INC		232420	\$391.00	SEAL FELT OIL SEAL
HOWDEN BUFFALO, INC		512007	\$3,500.00	PPR CYLINDER & SEAL - Hawthorn
HOWDEN BUFFALO, INC		232420	\$1,473.00	PUMP FOR LUBRICATING OIL SUPPLY
HOWDEN BUFFALO, INC		512007	\$7,678.73	Field service engineering for Hawthorn
HOWDEN BUFFALO, INC		232420	\$6,666.00	HYDRAULIC OIL COOLER
HOWDEN BUFFALO, INC		232420	\$362.00	CHECK VALVE VICKERS
HOWDEN BUFFALO, INC		232420	\$5,553.00	HYDRAULIC COOLER
HOWDEN BUFFALO, INC		232420	\$8,063.00	LUBE OIL COOLER
HOWDEN BUFFALO, INC		232420	\$3,500.00	REBLD SEAL - Hawthorn
HOWDEN BUFFALO, INC		232420	\$1,474.00	SEAL SHAFT DUST, 10
HOWDEN BUFFALO, INC		232420	\$670.00	SPRING 10" RETAINING,
HOWDEN BUFFALO, INC		512007	\$3,750.00	REBLD SEAL - Hawthorn
HOWDEN BUFFALO, INC		107000	\$3,18,544.40	Purchase a complete rotor assembly
HOWDEN BUFFALO, INC		512007	\$9,394.00	PPR CYLINDER - Hawthorn
HOWDEN BUFFALO, INC		232420	\$933.00	PRESSURE SWITCH P/N DS302F/
HOWDEN BUFFALO, INC		232420	\$682.00	PRESSURE SWITCH P/N DS302F/1
HOWDEN BUFFALO, INC		232420	\$745.00	TEMPERATURE SWITCH P/N RT14-17
			\$401,027.13	
KANSAS CITY CLUB		826503	\$5,125.00	Employee Svce Club Activities
KANSAS CITY CLUB		921000	\$155.00	Employee Svce Club Activities
			\$5,280.00	
KANSAS CITY ROYALS		908000	\$2,079.00	Season Tickets - Customers
KANSAS CITY ROYALS		912000	\$45,560.00	Season Tickets - Customers
KANSAS CITY ROYALS		921000	\$3,828.75	CUSTOMER APPRECIATION DAY
KANSAS CITY ROYALS		926003	\$26,487.00	2006 ROYALS SEASON TICKETS - Employee Benefit Recreational Activity
			\$77,954.75	
KUSTOM KEN'S UPHOLSTERY		933000	\$12,882.82	Re-upholstery for various fleet vehicles
PATEK & ASSOCIATES, LLC		826402	\$20,000.00	LOBBYING SERVICES - Not in Cost of Service
SIMON GIFT CARDS		557000	\$325.00	Gift Cards for Employees
SIMON GIFT CARDS		930200	\$49,572.00	Christmas Gift Cards for Employees
			\$49,897.00	
TAKE 2 PRODUCTIONS, LLC		921000	\$7,453.85	Customer Research Video - Focus on customer concerns for Distribution Operations meeting
TAKE 2 PRODUCTIONS, LLC		921000	\$216.89	Strategic Intent DVD's
TAKE 2 PRODUCTIONS, LLC		921000	\$2,109.71	WOLF CREEK VIDEO - For 25th Anniversary Celebration
TAKE 2 PRODUCTIONS, LLC		921000	\$910.16	KCPL Cultural Transformation video for Electric Utilities Cost Group conference
TAKE 2 PRODUCTIONS, LLC		930250	\$67.46	WOLF CREEK VIDEO - For 25th Anniversary Celebration
TAKE 2 PRODUCTIONS, LLC		588000	\$19.32	SERP Refresher Training
			\$10,777.39	
TEAM REBAR KC/WADDELL		107000	\$12,154.18	Steel to reinforce concrete for transmission lines
THE ELMS RESORT & SPA		921000	\$18,226.83	Mid-Manager Training - Leadership Development Initiative
THE GOVERNOR'S INAUGURAL COMMITTEE		826401	\$20,000.00	Contribution to Governor's Inaugural Committee - Not in Cost of Service

Kansas City Power & Light
 Case: 06-KCPE-828-RTS
 KCC: 20060309 - Question No.: 64
 Specific Vendor Services

Services paid by GPES and allocated to KCPL

Name	Amount Billed to KCPL	Account	Description
ENCHANTMENT RESORT	\$10,940.00	930201	DEPOSIT-APRIL 3-4, 2006 Board of Direct Meeting
EXECUTIVE BEECHCRAFT INCORP.	\$7,928.15	930201	Travel to Pittsburg for scheduled Board meeting
HARRAH'S	\$17,561.99	921000	QUARTER CENTURY CLUB BANQUET
KANSAS CITY CHIEFS	\$23,500.68	926003	2005 SEASON TICKETS - Employee Benefit Recreational Activity
KANSAS CITY CHIEFS	\$105.00	921000	KC CHIEFS KICKOFF LUNCHEON
	<u>\$23,605.68</u>		
KANSAS CITY CLUB	\$31.62	921000	Employee Svce Club Activities
KANSAS CITY CLUB	\$5,046.43	826503	Employee Svce Club Activities
	<u>\$5,078.05</u>		
KANSAS CITY ROYALS	\$18,891.25	925003	2005 SEASON BAL DUE 2/14/05 - Employee Benefit Recreational Activity
PATEK & ASSOCIATES, LLC	\$5,000.00	826402	LOBBYING SERVICES - Not in Cost of Service
SIMON GIFT CARDS	\$424.12	930200	Christmas Gift Cards for Employees
TAKE 2 PRODUCTIONS, LLC	\$1,113.10	930250	2005 Annual Meeting slides
THE ELMS RESORT & SPA	\$18,131.70	921000	Executive Retreat on Winning Culture and Diversity
THE ELMS RESORT & SPA	\$16,288.03	923000	Mid-Manager Training - Leadership Development Initiative
	<u>\$34,399.73</u>		

DATA REQUEST– Set KCPL_KCC_Monthly

Case: 06-KCPE-828-RTS

Date of Response: 05/16/2006

Information Provided By:

Requested by: Grady Justin

Question No. : 81R

Page 8 of 24 of the "Wkp- 20 Payroll Annualization" workpapers contains 4 scheduled salary increases. Have the two 3/1/06 and the 2/1/06 salary increases occurred yet? If so please confirm the percentages found on this workpaper. If not when the salary increases do occur, please respond with a confirmation as to the percentages. Also, when the 4/1/06 salary increase occurs, please respond accordingly with a confirmation of the percentage as projected. Consider this an ongoing data request. MONTHLY DATA REQUEST UPDATE

Response:

This is the April 2006 update.

No change to prior update except for implementation of the scheduled increase for Local 1613 – see below.

Page 8 of 24 of the "Wkp- 20 Payroll Annualization" workpapers contains 4 scheduled salary increases. Below are updates:

- Effective 2/1/06, Local 1464 signed a new contract agreeing to wages increases of 3.5%. This was anticipated in the "Annualization" as 3.75%.
- Effective 3/1/06, Local 412 received a wage increase of 3.75% as part of a previously agreed to contract. This was anticipated in the "Annualization" as 3.75%.
- Effective 3/1/06, Management employees received annual increases. While the "Annualization" anticipated a 4% increase, increases are not provided uniformly to each employee. Instead, their increases are based on factors such as performance, comp-ratio, etc. In total, the effective increase for Management was 3.8%.
- Effective 4/1/06, Local 1613 received a wage increase of 3.00% as part of a previously agreed to contract. This was anticipated in the "Annualization" as 3.00%.

Attachments: None

DATA REQUEST- Set KCC_20060314
Case: 06-KCPE-828-RTS
Date of Response: 05/12/2006
Information Provided By: Lori Wright
Requested by: Grady Justin

Question No. : 82

Page 10 of 24 of the "Wkp- 20 Payroll Annualization" workpapers contains 3 scheduled salary increases for WCNOE employees. Have the 1/1/06 or the 3/15/06 salary increases occurred yet? If so please confirm the percentages found on this workpaper. If not when the salary increases do occur, please respond with a confirmation as to the percentages. Also, when the 9/1/06 salary increase occurs, please respond accordingly with a confirmation of the percentage as projected. Consider this an ongoing data request.

Response:

The Page 10 of 24 of the "Wkp- 20 Payroll Annualization" work papers contains 3 scheduled salary increases for WCNOE employees. Per confirmation of WCNOE personnel, the following has occurred:

- The increases for Executive personnel scheduled for 1/1/06 occurred on that date, with the effective increase being 7.93%.
- The increases for Non-BU (Management) personnel scheduled for 3/15/06 is being given effective 3/25/06, with the effective increase being 3.86%.
- The increases for the Bargaining Unit is still scheduled for 9/1/06 and confirmation of the date and effective rate will be provided at a later date.

Response by: Donald Summers, Accounting

Attachments: None

DATA REQUEST– Set KCPL_KCC_Subsequent

Case: 06-KCPE-828-RTS

Date of Response: 06/30/2006

Information Provided By: Lori Wright

Requested by: Rohrer George

Question No. : 106S

1. Please provide a copy of the PILOT Agreement referenced in Mr. Burrigh's testimony. 2. Please provide supporting detail and calculations which support the anticipated annual payment amount of \$300,000. SUBSEQUENT DATA REQUIRED – provide PILOT agreement along with supporting detail and calculations

Response:

In our response to KCC Data Request No. 106S in April, 2006, it was noted that the PILOT Agreement was not finalized and the related \$300,000 annual payment referenced in Mr. Burrigh's testimony was KCPL's best estimate at the time of filing based on on-going discussions regarding the Agreement. It was also noted that the PILOT Agreement may be replaced with separate Agreements with the School District and the County and that the initial year aggregate amount of the Agreements had been finalized at \$330,000.

In June 2006, separate Agreements were finalized with Ford County and School District #381 that provide for 30 annual payments commencing in 2007. The aggregate of the payments in the initial year is \$330,000 with such payments escalating at about 2.5% per year for the County and about 3% per year for the School District. Please refer to the attached separate Agreements for details on the 30-year payment schedule to each entity. Also, please refer to the attached Excel schedule that reflects the combined annual payments for the entire 30-year period.

Response by: Shannon Green, Tax

Attachments:

Excel File – Wind Facility PILOT Agreements dated June 2006 – Aggregate Annual Payments

PDF File – Wind Facility PILOT Agreement Ford County dated June 2006

PDF File – Wind Facility School Board Agreement dated June 2006

DATA REQUEST-- Set KCC_20060329
Case: 06-KCPE-828-RTS
Date of Response: 05/12/2006
Information Provided By: Lori Wright
Requested by: Grady Justin

Question No. : 122

In response to Staff data request #21 KCPL provided a list of non-construction projects and their respective project IDs. Please provide the amount of expense recorded during the test year to KCPL by FERC account for the following projects. Project I.D. Project Descr. COMP-CREL Community Relations COMP-GVT Corporate Governmental Affairs CREL-GPES Community Relations-GPES CREL-KCPL Community Relations-KCPL GVT-DISCO Govt. Affairs Svcs.-Disco GVT-HLD Govt. Affairs Svcs.-GPE GVT-KCPL Govt. Affairs Svcs.- KCPL GVT-PWR Govt. Affairs Svcs. - GENCO GVT-SUPT Govt. Affairs Svcs. - GPES GVT-TRN Govt. Affairs Svcs. - TRANCO MKT1031 Image Advertising MKT1033 Comm/Ind Advertising MSC1021 500,000 Customer Celebration MSC1023 Kemper Museum MSC1025 K.C. Zoo MSC1026 Marathon MSC1029 United Way Campaign MSC1030 Blue River Glade MSC1032 Teen Power MSC1033 Lineman's Rodeo 2000 MSC1034 KCPL Dist. Op Golf Tourm.

Response:

The attached spreadsheet shows the amount incurred by KCPL, the amounts billed from GPES and the Total expenses recorded on KCPL's books for 2005, by Project listed above and by Account.

It should be noted that there were no charges to the following Projects during the test year:

- GVT-TRN
- MSC1021
- MSC1025
- MSC1026
- MSC1032

Response by: Donald Summers, Accounting

Attachments:

KCC-Q122 Exp by Selected Proj.xls

KCPL Expense by Selected Projects

Proj - Descr	Acct -Descr	Entity		Grand Total KCPL Exp
		GPES billed to KCPL	KCPL Incurred	
COMP-CREL - Community Relations				
580000 - Distr Oper-Superv & Engineering			2,688.00	2,688.00
817100 - Nonutility operations		0.06		0.06
826101 - Community Service		2,605.58	725.45	3,331.03
826102 - Community Investment		11,523.72	14,470.11	25,993.83
826103 - Charitbl Contributions			1,280,835.52	1,280,835.52
826104 - Urban Youth Employment			80,000.00	80,000.00
826401 - Civ&Pol-Grass Roots Lobby			26,500.00	26,500.00
826404 - Admin Exp Political Act Com			1,073.98	1,073.98
826503 - Employee Svce Club Activities		317.68		317.68
902000 - Meter Reading Expense			141.75	141.75
920000 - A&G Labor Expense		86,506.39	37,845.64	124,352.03
920200 - Admin & General Bldg Operation		11.83		11.83
920400 - Admin & General Trng & Sem		470.12	823.73	1,293.85
921000 - A&G Exp-Oper-Office Exp		9,588.98	6,052.80	15,641.78
921042 - A&G-Default Procur Card Exp		892.13		892.13
921043 - A&G-Default eBuy Expense		54.94		54.94
922050 - KCPL Bill of Common Use Plant		22.39		22.39
923000 - Outside Services Employed		11.29		11.29
926004 - Cost of Misc Emp Benefits		2,501.06		2,501.06
926015 - Emp Ben-Comp Wide Empl Comm		1,083.32		1,083.32
926016 - Emp Ben-Physical Examinations		29.93		29.93
926511 - PR Tax, Pens & Bnfts on O&M		74,044.75	11,574.14	85,618.89
929000 - Duplicate Charges-Credit		(0.42)		(0.42)
930100 - General Advertising Expense		33,731.91	310,841.42	344,573.33
930200 - Miscellaneous General Expense		33.37		33.37
930230 - Misc A&G-Company Assoc Dues		7.54	398,207.68	398,215.22
930250 - Miscellaneous A&G		0.11		0.11
931001 - A&G Rent Exp		0.09		0.09
931002 - Rent of Equipment		417.49		417.49
933000 - Transportation Expense		(22.55)		(22.55)
933100 - Transportation & O Series Allo		418.74		418.74
935000 - A&G Mtce of General Plant		108.13		108.13
935200 - A&G Mtce of Communication Equi		0.09		0.09
COMP-CREL - Community Relations Total		224,358.66	2,171,780.22	2,396,138.88
COMP-GVT - Corporate Governmental Affairs				
826503 - Employee Svce Club Activities		4.43		4.43
920000 - A&G Labor Expense		3,278.02		3,278.02
920400 - Admin & General Trng & Sem		7.22		7.22
921000 - A&G Exp-Oper-Office Exp		11,023.79	2,279.85	13,303.64
921042 - A&G-Default Procur Card Exp		34.86		34.86
923000 - Outside Services Employed		0.18		0.18
926016 - Emp Ben-Physical Examinations		0.11		0.11
926511 - PR Tax, Pens & Bnfts on O&M		2,137.13		2,137.13
930200 - Miscellaneous General Expense		1.55		1.55

KCPPL Expense by Selected Projects

Sum of KCPL Share		Entity		Grand Total
Proj - Descr	Acct - Desc	KCPL	KCPL Incurred	KCPL Exp
COMP-GVT - Corporate Governmental Affairs	931002 - Rent of Equipment	13.57		13.57
	933100 - Transportation & O Series Allo	21.80		21.80
COMP-GVT - Corporate Governmental Affairs Total		16,522.65	2,279.85	18,802.50
CREL-GPES - Community Relations-GPES	920000 - A&G Labor Expense	99.68		99.68
	920400 - Admin & General Trng & Sem	(16.03)		(16.03)
	921000 - A&G Exp-Oper-Office Exp	60.50		60.50
	921042 - A&G-Default Procur Card Exp	13.95		13.95
	922050 - KCPL Bill of Common Use Plant	20.12		20.12
	926511 - PR Tax, Pens & Brfnits on O&M	74.03		74.03
	933100 - Transportation & O Series Allo	0.11		0.11
CREL-GPES - Community Relations-GPES Total		252.37		252.37
CREL-KCPL - Community Relations-KCPL	920000 - A&G Labor Expense		245.72	245.72
	926511 - PR Tax, Pens & Brfnits on O&M		25.40	25.40
CREL-KCPL - Community Relations-KCPL Total			271.12	271.12
GVT-DIS - GOVT AFFAIRS SVCS - DISCO	826101 - Community Service	0.00		0.00
	826403 - Civ&Pol-Local Lobbying	11,553.72	7,335.47	18,889.19
	926511 - PR Tax, Pens & Brfnits on O&M	6,511.52	1,674.61	8,186.13
GVT-DIS - GOVT AFFAIRS SVCS - DISCO Total		18,065.24	9,010.08	27,075.32
GVT-HLD - GOVT AFFAIRS SVCS - GPE	826402 - Civ&Pol-Fed/State Lobby	0.00		0.00
	826404 - Admin Exp Political Act Com	0.00		0.00
	920000 - A&G Labor Expense	0.00		0.00
	921000 - A&G Exp-Oper-Office Exp	0.00		0.00
	926511 - PR Tax, Pens & Brfnits on O&M	0.00		0.00
GVT-HLD - GOVT AFFAIRS SVCS - GPE Total		0.00		0.00
GVT-KCPL - GOVT AFFAIRS SVCS - KCPL	826101 - Community Service	0.36	120,000.00	120,000.36
	826102 - Community Investment	35.00	50.00	85.00
	826402 - Civ&Pol-Fed/State Lobby	195,501.40	129,727.69	325,229.09
	826403 - Civ&Pol-Local Lobbying	28,767.70	17,274.73	46,042.43
	826404 - Admin Exp Political Act Com	1,000.00	32,263.66	33,263.66
	826503 - Employee Svce Club Activities	16,496.86	10,654.29	27,151.15
	826506 - Misc NonOper Deductions	304.80		304.80
	920000 - A&G Labor Expense	122,893.78	28,594.96	151,488.74
	920400 - Admin & General Trng & Sem	1,259.11		1,259.11
	921000 - A&G Exp-Oper-Office Exp	12,406.95	2,057.69	14,464.64
	921042 - A&G-Default Procur Card Exp	1,663.63		1,663.63
	923000 - Outside Services Employed	73.61		73.61
	926004 - Cost of Misc Emp Benefits	9,773.01		9,773.01
	926016 - Emp Ben-Physical Examinations	24.92		24.92
	926511 - PR Tax, Pens & Brfnits on O&M	173,472.34	17,002.49	190,474.83
	929000 - Duplicate Charges-Credit	0.84		0.84
	930200 - Miscellaneous General Expense	83.32		83.32
	931001 - A&G Rent Exp	0.09		0.09
	931002 - Rent of Equipment	429.68	3,830.40	4,260.08

CPL Expense by Selected Projects

Proj - Descr	Acct -Desc	Entity		Grand Total KCPL Exp
		GPES billed to KCPL	KCPL Incurred	
3VT - KCPL - GOVT AFFAIRS SVCS - KCPL	933100 - Transportation & O Series Allo	1,167.72		1,167.72
	935000 - A&G Mtce of General Plant	(2.03)		(2.03)
3VT - KCPL - GOVT AFFAIRS SVCS - KCPL Total		565,048.29	361,760.71	926,809.00
3VT - PWR - GOVT AFFAIRS SVCS - GENCO	826402 - Civ&Pol-Fed/State Lobby	42.60		42.60
	926511 - PR Tax, Pens & Bnfits on O&M	23.54		23.54
3VT - PWR - GOVT AFFAIRS SVCS - GENCO Total		66.14		66.14
3VT - SUPT - GOVT AFFAIRS SVCS - GPES	826402 - Civ&Pol-Fed/State Lobby	17,289.06	19,390.48	36,679.54
	826503 - Employee Svce Club Activities	27.58		27.58
	920000 - A&G Labor Expense	4,141.38		4,141.38
	920400 - Admin & General Trng & Sem	90.78		90.78
	921000 - A&G Exp-Oper-Office Exp	3,555.77	149.88	3,705.65
	921042 - A&G-Default Procur Card Exp	89.38		89.38
	923000 - Outside Services Employed	5.69		5.69
	926004 - Cost of Misc Emp Benefits	813.19		813.19
	926016 - Emp Ben-Physical Examinations	1.97		1.97
	926511 - PR Tax, Pens & Bnfits on O&M	10,414.36	2,528.84	12,943.20
	929000 - Duplicate Charges-Credit	0.12		0.12
	930200 - Miscellaneous General Expense	4.95		4.95
	931002 - Rent of Equipment	31.02	20.36	51.38
	933100 - Transportation & O Series Allo	78.14		78.14
GVT - SUPT - GOVT AFFAIRS SVCS - GPES Total		36,543.39	22,089.56	58,632.95
MKT 1031 - IMAGE ADVERTISING	930100 - General Advertising Expense		640,749.97	640,749.97
MKT 1031 - IMAGE ADVERTISING Total			640,749.97	640,749.97
MKT 1033 - Comm/Ind Advertising	908000 - Customer Assistance Expense		138,163.63	138,163.63
	926511 - PR Tax, Pens & Bnfits on O&M		65,367.25	65,367.25
MKT 1033 - Comm/Ind Advertising Total			203,530.88	203,530.88
MSC 1023 - Kemper Museum	826101 - Community Service		25.49	25.49
	926511 - PR Tax, Pens & Bnfits on O&M		13.11	13.11
MSC 1023 - Kemper Museum Total			38.60	38.60
MSC 1029 - United Way Campaign	826101 - Community Service	9,095.48	60,316.89	69,412.37
	826102 - Community Investment		345.00	345.00
	826503 - Employee Svce Club Activities	8.03		8.03
	920000 - A&G Labor Expense	1,649.24		1,649.24
	920200 - Admin & General Bldg Operation	0.47		0.47
	920400 - Admin & General Trng & Sem	49.85		49.85
	921000 - A&G Exp-Oper-Office Exp	367.15		367.15
	921042 - A&G-Default Procur Card Exp	62.97		62.97
	922050 - KCPL Bill of Common Use Plant	82.50		82.50
	923000 - Outside Services Employed	2.22		2.22
	926004 - Cost of Misc Emp Benefits	268.91		268.91
	926016 - Emp Ben-Physical Examinations	1.04		1.04
	926511 - PR Tax, Pens & Bnfits on O&M	4,849.36	16,320.79	21,170.15
	929000 - Duplicate Charges-Credit	0.03		0.03

KCPL Expense by Selected Projects

Sum of KCPL Share		Entity		Grand Total
Proj - Descr	Acct - Descr	KCPL	KCPL Incurred	KCPL Exp
MSC1029 - United Way Campaign	930100 - General Advertising Expense	2.94		2.94
	930200 - Miscellaneous General Expense	10.27		10.27
	930250 - Miscellaneous A&G	0.10		0.10
	931002 - Rent of Equipment	23.29		23.29
	933000 - Transportation Expense	3.03		3.03
	933100 - Transportation & O Series Allo	22.86		22.86
	935000 - A&G Mice of General Plant	4.25		4.25
		16,504.00	76,982.68	93,486.68
MSC1029 - United Way Campaign Total				
MSC1030 - Blue River Glade-Regulated	920000 - A&G Labor Expense	70.62		70.62
	920400 - Admin & General Trng & Sem	2.31		2.31
	921000 - A&G Exp-Oper-Office Exp	5.04		5.04
	922050 - KCPL Bill of Common Use Plant	1.93		1.93
	926511 - PR Tax, Pens & Bnfits on O&M	46.13		46.13
			126.04	
MSC1030 - Blue River Glade-Regulated Total				
MSC1033 - Lineman's Rodeo-2000	926511 - PR Tax, Pens & Bnfits on O&M		21,647.82	21,647.82
	930100 - General Advertising Expense		118,221.94	118,221.94
			139,869.76	139,869.76
MSC1033 - Lineman's Rodeo-2000 Total				
MSC1034 - KCPL Distribution Op Golf Tour	930100 - General Advertising Expense		9.89	9.89
	930200 - Miscellaneous General Expense		10,664.94	10,664.94
			10,674.83	10,674.83
MSC1034 - KCPL Distribution Op Golf Tour Total				
		877,486.79	3,639,038.26	4,516,525.05
Grand Total KCPL Exp				

DATA REQUEST- Set KCC_20060420
Case: 06-KCPE-828-RTS
Date of Response: 05/15/2006
Information Provided By: Lori Wright
Requested by: Grady Justin

Question No. : 167

On Page 17 of 24 of the "Wkp-20 Payroll Annualization" workpapers there is a calculation of KCPL overtime including amounts from KCPL and GPES. At the top of this workpaper, the GPES amounts for August and September are extrapolated to derive an annualized amount of \$14,334.84. This amount is then reduced by 37.30% to reflect the fact that not all GPES labor or overtime is applicable to KCPL. Why was there not an equivalent reduction made to the GPES overtime amounts of 2003, 2004 and the first 7 months of 2005 as used in the calculation of KCPL overtime?

Response:

On Page 17 of 24 of the "Wkp-20 Payroll Annualization" workpapers there is a calculation of KCPL overtime including amounts from KCPL and GPES. At the top of this workpaper, the GPES amounts for August and September reflect the effects of the reorganization at the beginning of August. The reorganization moved personnel within GPES that only supported KCPL into KCPL, and thus the amount of OT incurred by GPES would both be dramatically reduced and the amount incurred in support of KCPL dramatically altered. The reduction of GPES' OT by 37.30% was based on the two months of actual data after the reorganization. To apply this same reduction amount to prior period GPES OT would not be appropriate.

However, a minimal reduction should have been reflected, as a small portion of the historical OT incurred by GPES was applicable to entities other than KCPL. Thus, the attached spreadsheet (KCC-167 KCP-GPS OT update.xls) shows the applicable reductions of GPES OT and that it results in the lowering of KCPL's annualized Overtime Payroll by \$3,614.35 (from \$16,618,527.02 to \$16,614,912.67).

Response by: Donald Summers, Accounting

Attachments:

KCC-167 KCP-GPS OT update.xls

Payroll Analysis
 Annualized Payroll - KCP-GPS OT Sheet
 Prepared by: Donald E. Summers

Note: Since the Reorganization and movement of numerous personnel from GPES to KCPL effective 8/1/05, the GPES overtime to KCPL is based on the actual amounts for August and September 2005 only.

GPES Overtime after Reorganization	2,389.14
Number of months	<u>2</u>
Average Monthly Amount	<u>1,194.57</u>
Months in Year	<u>12</u>
Annualized Amount	<u>14,334.84</u>
Allocation percent to KCPL	<u>62.70%</u>
GPES Overtime Payroll - KCPL Share	<u>8,988.23</u>

Note: Since the Reorganization and movement of numerous personnel from GPES to KCPL effective 8/1/05, the determination of KCPL overtime is based on KCPL and GPES overtime incurred, excluding the GPES amounts for August and September 2005, as this OT will no longer be billed by GPES.

	KCPL	GPES	Total
2002 in Equivalent 2005 dollars	18,041,221.52		18,041,221.52
2003 in Equivalent 2005 dollars	14,206,612.23	45,612.67	14,252,224.90
2004 in Equivalent 2005 dollars	15,943,378.28	86,010.09	16,029,388.37
2005 (excludes Aug/Sept for GPES)	13,935,460.67	61,180.85	13,996,641.52
KCPL Overtime after Reorganization			62,319,476.31
Number of months			<u>45</u>
Average Monthly Amount			<u>1,384,877.25</u>
Months in Year			<u>12</u>
Annualized Amount			<u>16,618,527.02</u>

	% GPES Applicable to KCPL	GPES	Total
	96.06%	43,815.53	18,041,221.52
	95.50%	82,139.63	14,250,427.76
	87.11%	53,294.64	16,025,517.92
		13,988,755.31	13,988,755.31
		62,305,922.51	62,305,922.51
			<u>45</u>
			<u>1,384,576.06</u>
			<u>12</u>
			<u>16,614,912.67</u>

difference

3,614.35

DATA REQUEST– Set KCC_20060602

Case: 06-KCPE-828-RTS

Date of Response: 06/12/2006

Information Provided By: Sue Nathan

Requested by: Grady Justin

Question No. : 212

Please refer to the spreadsheet entitled "Wkp-56-Credit Card Acceptance" submitted as workpapers in support of KCPL's adjustment No. 56. Please provide support for the fixed and variable costs associated with using VISA and MasterCard cards as listed in this spreadsheet. What date was this estimate obtained? Are the costs still the same? Please provide support for the average customer charge amount of \$150. Is this amount derived from solely residential customers' bills? Please provide support for the assumed 10% adoption rate by customers. Please provide support for the total annual transactions of 5,400,000. Please provide support for the assumptions that 65% of transactions will be debit, and 35% credit cards. Where is the cost of using debit cards factored into the adjustment? What is the cost of using a debit card Vs. credit card, for both VISA and MasterCard. Please provide support for the assumptions that 70% of transactions will be VISA and 30% will be MasterCard.

Response:

Please provide support for the fixed and variable costs associated with using VISA and MasterCard cards as listed in this spreadsheet.

Answer: See the table below for a breakout of the fixed and variable cost components.

	VISA debit	VISA credit		MC debit	MC credit
Fixed costs					
Interchange	0.40	0.60		0.05	0.05
Acquirer	0.07	0.07		0.05	0.05
Total Fixed	0.47	0.67		0.10	0.10
Variable costs					
Interchange	-	-		.01150	.01150
Assessment	.000925	.000925		.00095	.00095
Total Variable	.000925	.000925		.01245	.01245

What date was this estimate obtained?

Answer: January 2006

Are the costs still the same?

Answer: Yes.

Please provide support for the average customer charge amount of \$150.

Answer: This is based on the average amount paid by customers who used credit or debit cards when KCPL previously accepted card payments in 2003.

Is this amount derived from solely residential customers' bills?

Answer: No, it also includes payments by small commercial customers.

Please provide support for the assumed 10% adoption rate by customers.

Answer: In the white paper written by KCPL last year (which is attached), KCPL assumed an adoption rate of 4.9% in 2006, 9.9% in 2007, and 15.3% in 2008 (page 7). Adoption rate assumptions were based on information provided by other parties (page 8).

Note this is the same document provided to CURB in its Data Request No. 111.

Please provide support for the total annual transactions of 5,400,000.

Answer: Total annual payment transactions are estimated as: 450,000 customers x 12 months = 5,400,000 transactions per year.

Please provide support for the assumptions that 65% of transactions will be debit, and 35% credit cards.

Answer: Industry experts at VISA and Chase Paymentech provided guidance on the current distribution of credit and debit. This is also consistent with our experience when we last accepted credit and debit card payments in 2003.

Where is the cost of using debit cards factored into the adjustment?

Answer: It is included as a component of the "fixed cost" which includes interchange and merchant acquirer fees for VISA. For Mastercard, there is no cost differential between debit and credit cards.

What is the cost of using a debit card vs. credit card, for both VISA and MasterCard.

Answer: VISA is \$0.61 for a debit card, \$0.81 for credit. Mastercard is \$1.97 for either type of card.

Please provide support for the assumptions that 70% of transactions will be VISA and 30% will be MasterCard.

Answer: Industry experts at VISA and Chase Paymentech provided guidance on the current distribution of VISA versus Mastercard transactions.

Attachment: Q212_Analysis-CreditDebit Card

Payment Method Changes

"Accepting Credit and Debit cards"

Contributors:

**Jim Gilligan
Randy Vance
Cory Sullivan**

Introduction

The purpose of this report is to introduce the reader to the intricacies of accepting credit cards in a regulated utility environment. In the private sector, there is an expectation by customers of the ability to make payments using credit cards. For a business not to accept credit cards could mean the loss of business. In the private sector, the cost of accepting credit cards is seen as another cost of business, wholly or partially passed on to customers in higher prices, if the prices can remain competitive.

In a utility environment, the acceptance of credit cards is not based on the potential loss of business, but mainly as a customer service, although bad debt may be positively impacted. But unlike some customer services that a utility may be able to provide at low or no cost, acceptance of credit card payments creates a real cost to the utility. If there is a decision to accept credit card payments, there are various choices that need to be made prior to implementation. Each decision will determine the cost to the utility, the transactions credit cards can be used for and the manner how credit cards payments are accepted. These decisions will directly or indirectly determine the acceptability of credit card use by customers and thus the percentage of payments made by credit card versus cash or check.

The balance of this report will delineate the issues, processes, cost models and thoughts for credit card implementation for Kansas City Power & Light Company ("KCPL"). In order to keep terminology consistent for discussion purposes, the following terms are used throughout the report:

- **Merchant** – The entity accepting credit card payments in exchange for providing goods or services. For this report it is the same as the utility company.
- **Merchant Acquirer** – Provides a credit card payment processing, authorization and settlement interface to a Merchant.
- **Payment Processor** -- Third party entity that accepts and processes payments on behalf of a service provider or retailer.
- **Discount or Interchange Fee** – The fee charged for processing and crediting credit card receivables in a bankcard network to a Merchant or utility's bank account.
- **Merchant Acquirer Fee** – Fees charged by the Merchant Acquirer to a Merchant.
- **Convenience Fee** – A fee added by the Merchant or Payment Processor to a customer's transaction to cover the cost of the discount and merchant acquirer fees.

The Process

To accept credit card payments directly, a utility must enter an agreement with a Merchant Acquirer to provide payment-processing services. The utility will typically pay a fixed fee per transaction to the acquirer for its services. The credit card companies will also charge a fee to the utility, referred to as the Discount or Interchange Fee. It is typically a percentage of each transaction plus a small fee.

Each credit card company has its own rules that may also affect a utility's ability to offer credit cards to its customers. In general, card issuers do not want a utility to charge a convenience fee. Special incentive interchange rates are usually predicated on the utility paying all discount and processing fees. Credit card issuers also mandate that pricing must be consistent within a particular payment channel.

Payment Channels

There are several payment channels through which KCPL could accept credit card payments. Each channel could have different fees.

- **Web** – Payment made by customers over the internet
- **Automatic Telephone Response System** – Payment made through an IVR system
- **Over the phone** – Payment made over the phone to utility staff (Customer Care Advocates, Service Center personnel, or Field Service Professionals) utilizing an internal web interface
- **Pay Stations** – Payment made at a pay station
- **Mail** – Payment made by the customer giving credit card information on the mail in stub
- **Automatic Recurring Charge** – Automatic charge of a recurring monthly bill to a designated credit card

The table below shows the allocation of payments by existing channels. Since KCP&L does not currently accept card payments, nearly all payments are currently by check, Automated Clearinghouse (ACH) or cash.

Distribution of Payments

Payment Method	Percent	Fee
Web:		
AccountLink	7%	none
Third Party (CheckFree, etc.)	8%	none
Telephone:		
ATRS	3%	none
CCA-assisted	2%	none
Pay Stations	7%	Up to \$1*
Automatic Recurring Payment	8%	none
Mail	65%	none

* No fee in Kansas. Missouri merchants are permitted to charge up to \$1.00.

Convenience Fees

A merchant or utility may add a convenience fee to any credit card transaction; however, the credit card companies do not endorse doing so. Credit card companies want their cards to be accepted by merchants at no additional cost to consumers. In order to discourage the practice, interchange rates are typically set higher for merchants charging a convenience fee. Credit card merchant rules also specify that a merchant may not discriminate against credit card users within any payment channel. In other words, within any specific payment channel a merchant may not charge a convenience fee to a credit card user unless all payments accepted through that channel are assessed the same convenience fee, regardless of type. This combination of unfavorable pricing and rules typically causes merchants to avoid assessing a convenience fee. Convenience fees also are not well received or understood by consumers, since most merchants do not charge such a fee. If a merchant does choose to charge a convenience fee, there are no restrictions on how it is determined or the amount. Depending on the amount of the convenience fee, a utility can minimize or eliminate the transaction costs associated with card payments. On the other hand, usage levels and customer satisfaction tend to be lower according to the magnitude of the fee.

The Payment Options Project Team researched and considered other models, including 3rd party vendors such as Official Payments (formerly EPOS). These vendors act as payment processors, accepting customer payments on behalf of the Utility through certain authorized channels, typically telephone/IVR and the Web. They provide daily transmission of an electronic file containing payment transactions. They do not hold Utility funds at any time. Official Payments also offers the IVR system as part of their package. Therefore, payments are not handled internally and a convenience fee is passed on to the customer.

Expensing Fees

An alternative to assessing a convenience fee is to expense all fees and accept it as a cost of doing business. This is the model followed by most merchants in a competitive environment. Customers are more likely to use credit cards for transactions at these businesses since there is no additional cost.

For a utility, expensing these fees and recovering them in rates typically requires regulatory approval. Under this scenario, the cost of accepting credit cards is spread among all ratepayers, resulting in a subsidization of credit card use by non-credit card users.

Resources

Regardless of whether KCPL establishes a convenience fee or expenses the discount fees, it would need to dedicate certain resources to implement taking credit card payments.

Programming for ATRS payments – Coding would need to be done to add credit card payment menus to the system. This is estimated at \$100,000 with training.

Web based payments – Depending whether the Utility chooses to develop its own web system or go with an existing product such as one developed by a vendor the cost for both the internal and external interfaces would be approximately \$100,000.

Hardware for pay station locations – Each location would need a small swipe unit or terminal in order to receive authorizations for the transactions. The current estimate of these terminals is \$100 each.

Fees Charged to the Utility

The charges related to credit card usage are complex. Interchange fees are based on the type of transaction and which credit card is used. Listed below are current general facts associated with KCPL accepting credit card payments directly:

- Interchange Fees are typically a percentage of each transaction plus a small fee.
- *VISA* has proposed reduced interchange fees to utilities as an incentive for utilities to directly accept credit cards. These special rates require the

utility NOT to charge a convenience fee and are available only for consumer credit card transactions. Regular interchange rates apply to commercial transactions.

- *VISA* merchant rules mandate a merchant may not charge a consumer a convenience fee to use a credit card unless non-credit card transactions pay the same fee within the same payment channel.
- Convenience fees are set by the utility.
- Discover, American Express and MasterCard have not proposed any reduced fees to utilities.
- An Assessment Fee is charged on all transactions by the Credit Card companies for operating the card network.

Current Fees for a *Visa* or MasterCard Transaction

	<i>VISA</i>	MasterCard
Interchange Fees:		
No Convenience Fee to Consumer:		
Debit Card	\$0.40	1.15% + \$0.05
Credit Card	\$0.60	1.15% + \$0.05
With a Convenience Fee to Consumer:		
Debit Card	1.43% + \$0.05	1.15% + \$0.05
Credit Card	1.43% + \$0.05	1.15% + \$0.05
Assessment Fee	.0925%	.095%
Merchant Acquirer Fee	\$0.07	\$0.07

Sample of Total Fees for a *VISA* consumer charge only

	\$50 bill	\$100 bill	\$250 bill	\$500 bill
Interchange Fee (debit card) * No convenience fee	\$0.40	\$0.40	\$0.40	\$0.40
Interchange Fee (credit card) * No convenience fee	\$0.60	\$0.60	\$0.60	\$0.60
Interchange Fee (debit card) * With a convenience fee	\$0.77	\$1.48	\$3.63	\$7.20
Interchange Fee (credit card) * With a convenience fee	\$0.77	\$1.48	\$3.63	\$7.20
Assessment Fee	\$0.04625	\$0.09250	\$0.23125	\$0.46250
Merchant Acquirer Fee	\$0.07	\$0.07	\$0.07	\$0.07
Total Cost (debit card) * No convenience fee	\$0.52	\$0.57	\$0.71	\$0.94
Total Cost (credit card) * No convenience fee	\$0.72	\$0.77	\$0.91	\$1.14
Total Cost (debit card) * With a convenience fee	\$0.88	\$1.64	\$3.93	\$7.73
Total Cost (credit card) * With a convenience fee	\$0.88	\$1.64	\$3.93	\$7.73

Cost Offsets

There is one offset to the annual operating cost of a credit card program as well as one potential offset.

- Guaranteed: Remittance processing costs
- Potential: Decrease in billing costs through bundling recurring payment with paperless billing

The Acceptance Cost of Credit Cards

The overall average transaction cost for a credit card payment is estimated to be \$0.96617 (including the cost offset for remittance processing) as well as estimating the percent usage of debit vs. credit cards and Visa vs. MasterCard breakdown.

The total 2007 annual expense, excluding capital expenditures, is \$521,729 assuming an adoption rate of almost 10%, or 45,000 transactions per month.

Accounts paying via Credit Card, per month						
2006			2007			2008
22,000	4.9%		45,000	9.9%		70,000 15.3%
Implied cost at a per transaction cost of:						\$ 0.96617
2006			2007			2008
\$ 255,068			\$ 521,729			\$ 811,579

Comparison to Paystation Cost

KCP&L contracts with Checkfree to provide a network of paystations where customers may pay their bill in person with cash or a check. The cost to operate the network is substantial and totals approximately \$150,000 per year. Paystation expenses are allowed to be offset in Missouri with a \$1 convenience fee collected by each paystation on every transaction. These fees are then shared with Checkfree, reducing paystation charges paid by KCPL. Kansas does not allow KCPL's paystations to collect a convenience fee and the entire cost of the transaction is paid by KCPL.

	Missouri	Kansas
Convenience Fee paid by Customers	\$1.00	\$0.00
Fee paid by KCPL to Checkfree	\$0.19	\$0.69
Total Cost to accept payment	\$1.19	\$0.69
Part of \$1 Convenience Fee retained by Paystation	\$0.75	\$0.00
Part of \$1 Convenience Fee paid to Checkfree	\$0.25	\$0.00
Fee paid by KCPL to Checkfree	\$0.19	\$0.69
Payment to Paystation by Checkfree	\$0.00	\$0.25
Total fee retained by Checkfree	\$0.44	\$0.44

Recommendation

We recommend providing debit and credit card payments as a fee-free option for customers who would most benefit from having this additional method of paying their electric bill. The primary reasons are for the sake of improving customer service and customer satisfaction. As card-based and other electronic transactions become more pervasive in today's economy, it becomes more imperative to be able to accommodate the expectations consumers form based on their experience with other service providers. Moreover, we anticipate that offering cards, as an additional payment method for marginal accounts, may reduce disconnections for non-payment and possibly even uncollectible accounts.

We would offer three modes of payment:

- **Internet**
- **Phone, Automatic Telephone Response System**
- **Phone, Customer Care Advocate-assisted**

We estimate penetration (usage) by our residential customers would not exceed 15%. The telecom industry, which has been accepting credit cards for several years, has a usage rate of 12%, while Echostar (the Dish satellite network) has 5%. *Visa* estimates 7%-10% usage is realistic for all customers with an estimated 10%-15% for credit challenged customers.

Exhibit A

	<u>Visa</u>	<u>MasterCard</u>
<u>Per Transaction Fees:</u>		
Debit Card Rate	0.000%	1.150%
Debit Card Fee	\$ 0.40	\$ 0.05
Credit Card Rate	0.000%	1.150%
Credit Card Fee	\$ 0.60	\$ 0.05
Assessment Fee	0.0925%	0.0950%
Merchant Acquirer Fee	\$ 0.07	\$ 0.07
Average KCPL charge	\$ 150.21	\$ 150.21
Average Debit Card Transaction Fee	\$ 0.60894	\$ 1.99007
Average Credit Card Transaction Fee	\$ 0.80894	\$ 1.99007
% of sales using Debit Cards	70.8%	70.8%
% of sales using Credit Cards	29.2%	29.2%
% of sales using VISA / Mastercard	70.0%	30.0%
Overall Average Transaction Cost	\$ 1.06	
Less Cost Offsets:		
Retail Lockbox Processing Fee	\$ 0.07200	
KC Clearinghouse Check Clearing Fee	\$ 0.02600	
Average Transaction Cost less offsets	\$ 0.96617	

DATA REQUEST– Set KCC_20060629
Case: 06-KCPE-828-RTS
Date of Response: 07/10/2006
Information Provided By: Tim Rush
Requested by: Grady Justin

Question No. : 254

Please refer to KCPL's response to Missouri Staff data request No. 322. The data request seeks information regarding two Director's and Officer's retreats. KCPL's response is that the expenses will be removed from the cost of service during an update to numbers. 1. Please provide a listing of all expenses incurred by KCPL either directly or as allocated from GPES, by FERC account as a result of the April 4-5, 2005 retreat at Sea Island Georgia. 2. Does KCPL agree to the KCC Staff's removal of these expenses from the cost of service in its current rate case? If not, please explain why the treatment of these expenses would vary from the Missouri jurisdiction to the Kansas jurisdiction. 3. If the answer to Part 2 above is no, please provide: 1. All reasons and purpose of these retreats 2. All benefits to (i) Great Plains Energy (ii) KCPL a. Customers, b). Employees c). owners 3. Provide all materials provided to both of these retreats including agenda's, handouts, presentation materials, speeches, transcripts (video and text) 4. Identify all those in attendance specifically identifying Great Plains Energy and KCPL personnel by name and title.

Response:

- 1) Please see attachments Q0254KS_Sea Island Costs_1.xls and Q0254KS_Sea Island Expense Report_1.xls.
- 2) Yes
- 3) N/A due to answer to 2.
- 4) In attendance for all or portions of the meetings and events held at Sea Island, GA on April 3 – 6, 2005:
 - Michael J. Chesser, Chairman of the Board, and spouse;
 - William H. Downey, Chief Operating Officer, and spouse;
 - Terry Bassham, Executive Vice President – Finance and Strategic Development and Chief Financial Officer and spouse;
 - Barbara Curry, Senior Vice President – Corporate Services and Secretary-elect ;
 - Steve Easley, Senior Vice President – Supply and spouse;
 - William Herdegen, Vice President – Delivery;

- Todd Kobayashi, Vice President – Strategy and Investor Relations and spouse;
- Shahid Malik, CEO and President – Strategic Energy and spouse;
- Richard Spring, Vice President – Transmission Services;
- Michael Deggendorf, Vice President – Public Affairs and spouse;
- Taff Tschamler – KEMA;
- Larry Makovich – CERA;
- Steve Fleishman – Merrill Lynch;
- David Bodde, Director, and spouse;
- Mark Ernst, Director, and spouse;
- Randall Ferguson, Director, and spouse;
- Bill Hall, Director, and spouse;
- Luis Jimenez, Director
- James Mitchell, Director (by phone)
- William Nelson, Director, and spouse;
- Linda Talbott, Director, and spouse;
- Robert West, Director, and spouse
- Mary Davidson, Agenda KC Staff;
- Gail Howey, Agenda KC staff

Response by: Lynda Snedegar, Corporate Accounting
Barbara Curry, Corporate Secretary
Tanya Saunders, Corporate Accounting

Attachments: Q0254KS_Sea Island Costs_1.xls
Q0254KS_Sea Island Expense Report_1.xls

Great Plains Energy
 April 4 - 5, 2005 Sea Island, GA costs
 Kansas Rate Case
 DR Question No. 254, #1

Sea Island expenses charged in 2005

	GPES Direct Costs	KCPL Direct Costs	Allocated to KCPL	Total KCPL Costs	Account
Director travel costs	8,594.73	-	4,967.75	4,967.75	930201
Agenda KC - materials	1,780.00	-	1,037.74	1,037.74	930201
Agenda KC - event costs	75,306.00	-	43,526.87	43,526.87	930201
Consultant travel costs (CERA)	876.21	-	506.45	506.45	930201
Consultant presentation fees (CERA)	15,000.00	-	12,450.00	12,450.00	921000
M. Chesser travel costs*	1,132.67	-	654.68	654.68	921000
B. Downey travel costs*	1,307.93	-	755.98	755.98	921000
M Deggendorf travel costs*	832.56	-	481.22	481.22	921000
T. Bassham travel costs*	1,913.50	-	1,106.00	1,106.00	921000
B. Curry travel costs*	753.40	-	435.47	435.47	930201
T. Kobayashi travel costs*	437.56	-	252.91	252.91	921000
S. Easley travel costs*		657.88	-	657.88	557000
B. Herdegen travel costs*		283.30	-	283.30	588000
R. Spring travel costs*		464.06	-	464.06	960000
	107,934.56	1,405.24	66,175.08	67,580.32	

*See Q0254KS_Sea Island Expense Report_1.xls

GREAT PLAINS ENERGY
 KANSAS DATA REQUEST NO. 0254, #1

Expenses for Sea Island GA by GPE officer

Name	Airfare	Spouse Airfare	Rental Car	Parking/Transfers	Totals
Mike Chesser	\$ 353.00	\$ 353.00	\$ 268.67	\$ 158.00	\$ 1,132.67
Bill Downey	\$ 603.60	\$ 388.90	\$ 315.43	-	\$ 1,307.93
Mike Deggenndorf	\$ 253.30	\$ 253.30	\$ 253.96	\$ 72.00	\$ 832.56
Terry Bassham	\$ 713.40	\$ 896.60	\$ 273.50	\$ 30.00	\$ 1,913.50
Barbara Curry	\$ 753.40	-	-	-	\$ 753.40
Steve Easley	\$ 231.00	\$ 231.00	\$ 156.38	\$ 39.50	\$ 657.88
Bill Herdegen	\$ 211.30	-	-	\$ 72.00	\$ 283.30
Todd Kobayaski	\$ 167.30	\$ 167.30	\$ 80.96	\$ 22.00	\$ 437.56
Richard Spring	\$ 211.30	-	\$ 188.76	\$ 64.00	\$ 464.06
	\$ 3,497.60	\$ 2,290.10	\$ 1,537.66	\$ 457.50	\$ 7,782.86

DATA REQUEST- Set KCC_20060630
Case: 06-KCPE-828-RTS
Date of Response: 07/11/2006
Information Provided By: Lori Wright
Requested by: Grady Justin

Question No. : 258

Please update data request No. KCC-206 to include all itemized deferred costs associated with demand response, efficiency and affordability programs as of June 30, 2006.

Response:

Please see the attached file (Q258_KCC_DSM Programs) for itemized deferred costs associated with demand response, efficiency and affordability programs. The information provided reflects actual costs recorded through June 2006. In April 2006, the journal entry to defer costs was recorded twice. Accordingly, all amounts on the April 2006 schedule are twice as much as appropriate. A correcting journal entry was recorded in May 2006.

Response by: Beth Herrington

Attachment: Q258_KCC_DSM Programs

Kansas City Power & Light
Case: 06-KCPE-828-RTS
Question No. 258
Demand Response, Efficiency, and Affordability Program
September 2005

Account 182440- DSM Programs Missouri				Account 182441- DSM Programs Kansas			
<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>	<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>
S10000	Strategic Initiative Programs	Labor Applied Energy Group	\$ 97	S10000	Strategic Initiative Programs	Labor Applied Energy Group	\$ 2,116
SIA001	Affordable New Homes		-	SIA001	Affordable New Homes		-
SIA002	Low Income Weatherization		-	SIA002	Low Income Weatherization		-
SID001	A/C Cycling	Labor	5,086	SID001	A/C Cycling	Labor	6,938
SID002	C&I Curtailment		-	SID002	C&I Curtailment		-
SIE001	Residential On-line Analysis		-	SIE001	Residential On-line Analysis		-
SIE002	Home Performance Energy Star		-	SIE002	Home Performance Energy Star		-
SIE003	Change a Light	Labor	1,303	SIE003	Change a Light	Labor	1,227
SIE004	Cool Homes		-	SIE004	Cool Homes		-
SIE005	Energy Star Homes		-	SIE005	Energy Star Homes		-
SIE006	PAYS program		-	SIE006	PAYS program		-
SIE020	Commercial on-line analysis		-	SIE020	Commercial on-line analysis		-
SIE021	C&I Energy Audit		-	SIE021	C&I Energy Audit		-
SIE022	C&I Custom rebate- retrofit		-	SIE022	C&I Custom rebate- retrofit		-
SIE023	C&I Custom rebate- new constr		-	SIE023	C&I Custom rebate- new constr		-
SIE024	Building Operator Certification		-	SIE024	Building Operator Certification		-
SIE040	Demand Side Mgmt Research		-	SIE040	Demand Side Mgmt Research		-
	Total		\$ 8,602		Total		\$ 10,378

Kansas City Power & Light
Case: 06-KCPE-828-RTS
Question No. 258
Demand Response, Efficiency, and Affordability Program
October 2005

Account 182440- DSM Programs Missouri				Account 182441- DSM Programs Kansas			
<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>	<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>
SI0000	Strategic Initiative Programs	Labor	946	SI0000	Strategic Initiative Programs	Labor	946
SIA001	Affordable New Homes	-	-	SIA001	Affordable New Homes	-	-
SIA002	Low Income Weatherization	-	-	SIA002	Low Income Weatherization	-	-
SID001	A/C Cycling	Labor	3,857	SID001	A/C Cycling	Labor	5,262
SID002	C&I Curtailment	Labor	464	SID002	C&I Curtailment	Labor	335
SIE001	Residential On-line Analysis	-	337	SIE001	Residential On-line Analysis	-	317
SIE002	Home Performance Energy Star	-	-	SIE002	Home Performance Energy Star	-	-
SIE003	Change a Light	Labor	1,970	SIE003	Change a Light	Labor	1,854
SIE004	Cool Homes	-	-	SIE004	Cool Homes	-	-
SIE005	Energy Star Homes	-	-	SIE005	Energy Star Homes	-	-
SIE006	PAYS program	-	-	SIE006	PAYS program	-	-
SIE020	Commercial on-line analysis	-	-	SIE020	Commercial on-line analysis	-	-
SIE021	C&I Energy Audit	-	-	SIE021	C&I Energy Audit	-	-
SIE022	C&I Custom rebate- retrofit	-	-	SIE022	C&I Custom rebate- retrofit	-	-
SIE023	C&I Custom rebate- new constr	-	-	SIE023	C&I Custom rebate- new constr	-	-
SIE024	Building Operator Certification	-	-	SIE024	Building Operator Certification	-	-
SIE040	Demand Side Mgmt Research	-	-	SIE040	Demand Side Mgmt Research	-	-
	Total		\$ 7,574		Total		\$ 8,714

Kansas City Power & Light
Case: 06-KCPE-828-RTS
Question No. 258
Demand Response, Efficiency, and Affordability Program
November 2005

Account 182440- DSM Programs Missouri		Account 182441- DSM Programs Kansas	
Project	Description	Resource	Amount
S10000	Strategic Initiative Programs	Labor	797
SIA001	Affordable New Homes	Labor	439
SIA002	Low Income Weatherization	Labor	4,012
SID001	A/C Cycling	Honeywell DMC Services	8,460
SID002	C&I Curtailment	Labor	1,106
SIE001	Residential On-line Analysis	Labor	178
SIE002	Home Performance Energy Star	Labor	-
SIE003	Change a Light	Labor	1,444
SIE004	Cool Homes	Labor	-
SIE005	Energy Star Homes	Labor	144
SIE006	PAYS program	Labor	-
SIE020	Commercial on-line analysis	-	-
SIE021	C&I Energy Audit	-	-
SIE022	C&I Custom rebate- retrofit	-	-
SIE023	C&I Custom rebate- new constr	-	-
SIE024	Building Operator Certification	-	-
SIE040	Demand Side Mgmt Research	-	-
Total			\$ 16,580

Account 182441- DSM Programs Kansas		Account 182441- DSM Programs Kansas	
Project	Description	Resource	Amount
S10000	Strategic Initiative Programs	Labor	797
SIA001	Affordable New Homes	Labor	-
SIA002	Low Income Weatherization	Labor	5,472
SID001	A/C Cycling	Honeywell DMC Services	11,540
SID002	C&I Curtailment	Labor	798
SIE001	Residential On-line Analysis	Labor	168
SIE002	Home Performance Energy Star	Labor	-
SIE003	Change a Light	Labor	1,360
SIE004	Cool Homes	Labor	-
SIE005	Energy Star Homes	Labor	135
SIE006	PAYS program	Labor	-
SIE020	Commercial on-line analysis	-	-
SIE021	C&I Energy Audit	-	-
SIE022	C&I Custom rebate- retrofit	-	-
SIE023	C&I Custom rebate- new constr	-	-
SIE024	Building Operator Certification	-	-
SIE040	Demand Side Mgmt Research	-	-
Total			\$ 20,270

Kansas City Power & Light
 Case: 06-KCPE-828-RTS
 Question No. 258
 Demand Response, Efficiency, and Affordability Program
 January 2006

Account 182440- DSM Programs Missouri		Account 182441- DSM Programs Kansas	
<u>Project</u>	<u>Description</u>	<u>Project</u>	<u>Description</u>
S10000	Strategic Initiative Programs	S10000	Strategic Initiative Programs
SIA001	Affordable New Homes	SIA001	Affordable New Homes
SIA002	Low Income Weatherization	SIA002	Low Income Weatherization
SID001	A/C Cycling	SID001	A/C Cycling
SID002	C&I Curtailment	SID002	C&I Curtailment
SIE001	Residential On-line Analysis	SIE001	Residential On-line Analysis
SIE002	Home Performance Energy Star	SIE002	Home Performance Energy Star
SIE003	Change a Light	SIE003	Change a Light
SIE004	Cool Homes	SIE004	Cool Homes
SIE005	Energy Star Homes	SIE005	Energy Star Homes
SIE006	PAYS program	SIE006	PAYS program
SIE020	Commercial on-line analysis	SIE020	Commercial on-line analysis
SIE021	C&I Energy Audit	SIE021	C&I Energy Audit
SIE022	C&I Custom rebate- retrofit	SIE022	C&I Custom rebate- retrofit
SIE023	C&I Custom rebate- new constr	SIE023	C&I Custom rebate- new constr
SIE024	Building Operator Certification	SIE024	Building Operator Certification
SIE040	Demand Side Mgmt Research	SIE040	Demand Side Mgmt Research
	<u>Total</u>		<u>Total</u>
	\$		\$

Q258_KCC_DSM Programs

Kansas City Power & Light
 Case: 06-KCPE-828-RTS
 Question No. 258
 Demand Response, Efficiency, and Affordability Program
 February 2006

Account 182440- DSM Programs Missouri				Account 182441- DSM Programs Kansas			
Project	Description	Resource	Amount	Project	Description	Resource	Amount
S10000	Strategic Initiative Programs	Labor	\$ 1,384	S10000	Strategic Initiative Programs	Labor	\$ 965
		Applied Energy	2,153			Applied Energy	2,153
SIA001	Affordable New Homes	Labor	1,037	SIA001	Affordable New Homes	Labor	-
SIA002	Low Income Weatherization	Labor	8,992	SIA002	Low Income Weatherization	Labor	-
SID001	A/C Cycling	Labor	18,390	SID001	A/C Cycling	Labor	3,522
	Honeywell, Inc.	Labor	2,532			Labor	-
SID002	C&I Curtailment	Labor	11,108	SID002	C&I Curtailment	Labor	2,126
SIE001	Residential On-line Analysis	Use Tax	191	SIE001	Residential On-line Analysis	Labor	7,641
			(100)			Labor	-
SIE002	Home Performance Energy Star	Labor	-	SIE002	Home Performance Energy Star	Labor	-
SIE003	Change a Light			SIE003	Change a Light		
SIE004	Cool Homes			SIE004	Cool Homes		
SIE005	Energy Star Homes			SIE005	Energy Star Homes		
SIE006	PAYS program			SIE006	PAYS program		
SIE020	Commercial on-line analysis	Labor	270	SIE020	Commercial on-line analysis	Labor	1,449
SIE021	C&I Energy Audit	Labor	485	SIE021	C&I Energy Audit	Labor	485
SIE022	C&I Custom rebate- retrofit	Labor	519	SIE022	C&I Custom rebate- retrofit	Labor	519
SIE023	C&I Custom rebate- new constr	Labor	518	SIE023	C&I Custom rebate- new constr	Labor	519
SIE024	Building Operator Certification			SIE024	Building Operator Certification		
SIE040	Demand Side Mgmt Research			SIE040	Demand Side Mgmt Research		
		RLW Analytics, ll	6,750				
	Total		\$ 54,229		Total		\$ 19,377

Q258_KCC_DSM_Programs

Kansas City Power & Light
 Case: 06-KCPE-828-RTS
 Question No. 258
 Demand Response, Efficiency, and Affordability Program
 March 2006

Account 182440- DSM Programs Missouri		Account 182441- DSM Programs Kansas					
Project	Description	Resource	Amount	Project	Description	Resource	Amount
SI0000	Strategic Initiative Programs	Labor	1,409	SI0000	Strategic Initiative Programs	Labor	824
SIA001	Affordable New Homes	Labor	-	SIA001	Affordable New Homes	Labor	-
SIA002	Low Income Weatherization	Labor	1,623	SIA002	Low Income Weatherization	Labor	188
		Neighborhood and Community	16,092			Eckan Weatherization	5,500
SID001	A/C Cycling	Labor	7,185	SID001	A/C Cycling	Labor	7,005
		KCC	1,771			KCC	2,416
SID002	C&I Curtailment	Labor	2,792	SID002	C&I Curtailment	Labor	2,792
SIE001	Residential On-line Analysis	Labor	11,770	SIE001	Residential On-line Analysis	Labor	8,245
		KCC - 1675	863			KCC	812
		Graphic Services, Inc.	190				-
		Use Tax	13				-
SIE002	Home Performance Energy Star	KCC	47	SIE002	Home Performance Energy Star	Labor	-
		Labor	114			KCC	44
SIE003	Change a Light	Labor	373	SIE003	Change a Light	Labor	-
SIE004	Cool Homes	Labor	-	SIE004	Cool Homes	Labor	373
SIE005	Energy Star Homes		-	SIE005	Energy Star Homes		-
SIE006	PAYS program		-	SIE006	PAYS program		-
SIE020	Commercial on-line analysis		-	SIE020	Commercial on-line analysis		-
SIE021	C&I Energy Audit		-	SIE021	C&I Energy Audit		-
SIE022	C&I Custom rebate- retrofit		-	SIE022	C&I Custom rebate- retrofit		-
SIE023	C&I Custom rebate- new constr		-	SIE023	C&I Custom rebate- new constr		-
SIE024	Building Operator Certification		-	SIE024	Building Operator Certification		-
SIE040	Demand Side Mgmt Research		-	SIE040	Demand Side Mgmt Research		-
	Total		\$ 44,240		Total		\$ 28,200

Q258_KCC_DSM Programs

Kansas City Power & Light
 Case: 06-KCPE-828-RTS
 Question No. 258
 Demand Response, Efficiency, and Affordability Program
 April 2006

Account 182440- DSM Programs Missouri			Account 182441- DSM Programs Kansas				
<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>	<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>
S10000	Strategic Initiative Programs	Labor	\$ 1,532	S10000	Strategic Initiative Programs	Labor	\$ 845
SIA001	Affordable New Homes	Labor	-	SIA001	Affordable New Homes	Labor	-
SIA002	Low Income Weatherization	Labor	1,324	SIA002	Low Income Weatherization	Eckan Weatherization	348
						Labor	4,495
SID001	A/C Cycling	Labor	5,915	SID001	A/C Cycling	Labor	20,636
		Honeywell, Inc	275,224			Display Studios	82
		Display Studios	82			Labor	6,186
SID002	C&I Curtailment	Labor	6,187	SID002	C&I Curtailment	Labor	8,669
SIE001	Residential On-line Analysis	Labor	8,159	SIE001	Residential On-line Analysis	Nexus Energy Software	122,890
		Kelly Services	1,701			Display Studios	82
		Display Studios	82				-
SIE002	Home Performance Energy Star	Labor	-	SIE002	Home Performance Energy Star	Labor	-
SIE003	Change a Light	Labor	87	SIE003	Change a Light	Labor	-
SIE004	Cool Homes	Labor	759	SIE004	Cool Homes	Labor	759
SIE005	Energy Star Homes	Labor	-	SIE005	Energy Star Homes	Labor	-
SIE006	PAYS program	Labor	-	SIE006	PAYS program	Labor	-
SIE020	Commercial on-line analysis	Labor	78	SIE020	Commercial on-line analysis	Labor	78
SIE021	C&I Energy Audit	Labor	198	SIE021	C&I Energy Audit	Labor	298
SIE022	C&I Custom rebate- retrofit	Labor	298	SIE022	C&I Custom rebate- retrofit	Labor	206
SIE023	C&I Custom rebate- new constr	Labor	204	SIE023	C&I Custom rebate- new constr	Labor	226
SIE024	Building Operator Certification	Labor	-	SIE024	Building Operator Certification	Labor	-
SIE040	Demand Side Mgmt Research	RLW Analytics, Inc	-	SIE040	Demand Side Mgmt Research		-
			12,500				
			\$ 314,328				\$ 165,799
					Total		

**Kansas City Power & Light
Case: 05-KCPE-828-RTS
Question No. 258
Demand Response, Efficiency, and Affordability Program
May 2006**

Account 182440- DSM Programs Missouri				Account 182441- DSM Programs Kansas			
Project	Description	Resource	Amount	Project	Description	Resource	Amount
S10000	Strategic Initiative Programs	Labor	\$ 2,589	S10000	Strategic Initiative Programs	Labor	\$ 1,620
		LJS Graphics	850			LJS Graphics	850
		Gift Wrapped Catering	118			Gift Wrapped Catering	118
SIA001	Affordable New Homes	Labor	(767)	SIA001	Affordable New Homes	Labor	(174)
SIA002	Low Income Weatherization	Neighborhood and Community	34,938	SIA002	Low Income Weatherization	Eckan Weatherization	1,073
		MO Valley Community Action Ag	500				
SID001	A/C Cycling	Labor	3,482	SID001	A/C Cycling	Labor	(3,141)
		Honeywell, Inc	(69,910)			Honeywell, Inc	196,094
		Display Studios	(41)			Justriple Rubber Stamp a	24
		Signature Specialties	712			Signature Specialties	712
		Corporate Designs	714			Corporate Designs	714
SID002	C&I Curtailment	Labor	2,187	SID002	C&I Curtailment	Labor	(1,196)
SIE001	Residential On-line Analysis	Labor	(2,062)	SIE001	Residential On-line Analysis	Labor	(2,743)
		Kelly Services	(487)			Kelly Services	298
		Display Studios	(41)			Nexus Energy Software	(29,324)
		Signature Specialties	712			Signature Specialties	712
		Corporate Designs	714			Corporate Designs	714
SIE002	Home Performance Energy Star	Labor	-	SIE002	Home Performance Energy Star	Labor	(41)
SIE003	Change a Light	Labor	(19)	SIE003	Change a Light	Labor	-
SIE004	Cool Homes	Labor	244	SIE004	Cool Homes	Labor	244
SIE005	Energy Star Homes	Labor	244	SIE005	Energy Star Homes	Labor	244
SIE006	PAYS program	Labor	694	SIE006	PAYS program	Labor	694
SIE020	Commercial on-line analysis	Labor	(81)	SIE020	Commercial on-line analysis	Labor	(181)
SIE021	C&I Energy Audit	Labor	(163)	SIE021	C&I Energy Audit	Labor	(103)
SIE022	C&I Custom rebate- retrofit	Labor	(87)	SIE022	C&I Custom rebate- retrofit	Labor	(105)
SIE023	C&I Custom rebate- new constr	Labor	-	SIE023	C&I Custom rebate- new constr	Labor	-
SIE024	Building Operator Certification	RLW Analytics, Inc	(2,500)	SIE024	Building Operator Certification	RLW Analytics, Inc	-
SIE040	Demand Side Mgmt Research		(27,703)	SIE040	Demand Side Mgmt Research		-
	Total		\$ (27,703)		Total		\$ 166,817

Q258_KCC_DSM_Programs

Kansas City Power & Light
 Case: 06-KCPE-828-RTS
 Question No. 258
 Demand Response, Efficiency, and Affordability Program
 June 2006

Account 182440- DSM Programs Missouri				Account 182441- DSM Programs Kansas			
Project SIO000	Description Strategic Initiative Programs	Resource	Amount \$	Project SIO000	Description Strategic Initiative Programs	Resource	Amount \$
		Labor Opinion Dynamics Corporation	2,192			Labor Opinion Dynamics Corp	(7)
			9,114				9,114
SIA001	Affordable New Homes	Labor	583	SIA001	Affordable New Homes	Labor	728
SIA002	Low Income Weatherization	Labor	2,117	SIA002	Low Income Weatherization	Labor	398
		Neighborhood and Community	16,232			Eckan Weatherization	1,828
		Neighborhood and Community	15,070				
SID001	A/C Cycling	Labor	14,248	SID001	A/C Cycling	Labor	14,820
		Honeywell, Inc	600,089			Honeywell, Inc	294,084
		Display Studios	203			Display Studios	203
		Friends of the River	200			KCC	160
		Missouri Use Tax	235				
SID002	C&I Curtailment	Labor	10,907	SID002	C&I Curtailment	Labor	956
		Envoy Worldwide	1,133			KCC	881
			9,600				
SIE001	Residential On-line Analysis	Labor	3,827	SIE001	Residential On-line Analysis	Labor	3,719
		Kelly Services	182			Kelly Services	909
		Display Studios	203			Nexus Energy Software	677
		Nexus Energy Software	32,798			KCC	2,317
		Corporate Designs				Display Studios	203
SIE002	Home Performance Energy Star	Labor	1,484	SIE002	Home Performance Energy Star	Labor	128
SIE003	Change a Light	Midwest Efficiency Allowance	3,335	SIE003	Change a Light	Labor	
		Labor	1,008	SIE004	Cool Homes	Labor	1,008
SIE004	Cool Homes			SIE005	Energy Star Homes		
SIE005	Energy Star Homes			SIE006	PAYS program		
SIE006	PAYS program			SIE020	Commercial on-line analysis	Labor	741
SIE020	Commercial on-line analysis	Labor	1,656			Kelly Services	182
		Nexus Energy Software	6,639			Nexus Energy Software	11,826
				SIE021	C&I Energy Audit	Labor	573
SIE021	C&I Energy Audit	Labor	567				
		Applied Energy Group	3,068	SIE022	C&I Custom rebate- retrofit	Labor	599
SIE022	C&I Custom rebate- retrofit	Labor	606				
		Applied Energy Group	3,068	SIE023	C&I Custom rebate- new constr	Labor	621
SIE023	C&I Custom rebate- new constr	Labor	765				

Q258_KCC_DSM_Programs

Kansas City Power & Light
Case: 06-KCPE-828-RTS
Question No. 258
Demand Response, Efficiency, and Affordability Program
June 2006

Account 182440- DSM Programs Missouri			Account 182441- DSM Programs Kansas				
<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>	<u>Project</u>	<u>Description</u>	<u>Resource</u>	<u>Amount</u>
SIE024	Building Operator Certification	Applied Energy Group	3,068	SIE024	Building Operator Certification		
SIE040	Demand Side Mgmt Research	RLW Analytics, Inc	2,500	SIE040	Demand Side Mgmt Research		
	Total		\$ 746,697		Total		\$ 346,667

CERTIFICATE OF SERVICE

06-KCPE-828-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 17th day of August, 2006, to the following:

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