

## **APPENDIX A**

### **List of Prior Testimonies**

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLE-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate

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Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate

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Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board

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Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate
Wallkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff

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Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate
Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)

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Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel

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Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankelis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laie Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate
Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board
TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate



<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al
Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WWW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WWW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate

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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	W/WWW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New Jersey American Water Company	W/WWW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding

## **APPENDIX B**

### **Supporting Schedules**



## KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2006

## REVENUE REQUIREMENT SUMMARY

	Company Claim (A)	Recommended Adjustment	Recommended Position	
1. Pro Forma Rate Base	\$1,107,821,373	(\$28,129,428)	\$1,079,691,945	(B)
2. Required Cost of Capital	8.83%	-0.93%	7.90%	(C)
3. Required Return	\$97,830,544	(\$12,550,320)	\$85,280,224	
4. Operating Income @ Present Rates	77,359,923	9,753,198	87,113,121	(D)
5. Operating Income Deficiency	\$20,470,621	(\$22,303,518)	(\$1,832,897)	
6. Revenue Multiplier	1.6717	-0.0059	1.6657	(E)
7. Revenue Requirement Increase	<u>\$34,220,000</u>	<u>(\$37,273,110)</u>	<u>(\$3,053,110)</u>	

## Sources:

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

(B) Schedule ACC-9.

(C) Schedule ACC-2.

(D) Schedule ACC-17.

(E) Schedule ACC-43

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****REQUIRED COST OF CAPITAL**

	Capital Structure	Cost Rate		Weighted Cost
	(A)	(A)	(B)	
1. Common Equity	52.99%	9.59%	(B)	5.08%
2. Long Term Debt	45.72%	6.04%		2.76%
3. Preferred Stock	1.29%	4.29%		0.06%
4. Total Cost of Capital				<b><u>7.90%</u></b>

## Sources:

(A) Response to KCC-320.

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

Schedule ACC-3

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDING DECEMBER 31, 2006**

**RECOMMENDED COST OF EQUITY**

1. Discounted Cash Flow Result (A)	9.62%	
2. Discounted Cash Flow Weighting (B)	<u>75.00%</u>	7.22%
3. CAPM Result (C)	9.50%	
4. CAPM Weighting (B)	<u>25.00%</u>	2.38%
5. Recommended Return on Equity		<u><b>9.59%</b></u>

Sources:

(A) Schedule ACC-4.

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

(C) Schedule ACC-7.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDING DECEMBER 31, 2006**

**DISCOUNTED CASH FLOW RESULT**

1. Dividend Yield	4.21%	(A)
2. Growth Rate	5.30%	(B)
3. 1/2 Year Growth in Dividend	<u>0.11%</u>	(C)
4. Total Cost of Equity	<u><b>9.62%</b></u>	

Sources:

(A) Derived from Schedule ACC-5.

(B) Derived from Schedule ACC-6.

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

**KANSAS CITY POWER AND LIGHT COMPANY**

TEST YEAR ENDING DECEMBER 31, 2006

**ELECTRIC COMPANY DIVIDEND YIELDS**

COMPANY	Source: Yahoo Finance - July 13, 2007			Source: Yahoo Finance - July 13, 2007			
	Dividend	Closing Price July 12, 2007	Dividend Yield	3-Month High 4/13/07 - 7/12/07	3-Month Low 4/13/07 - 7/12/07	Average	Average Yield
Aliant Energy Co. (NYSE-LNT)	1.27	39.56	3.21%	46.53	37.86	42.20	3.01%
Ameren (NYSE-AEE)	2.54	50.16	5.06%	55.00	48.23	51.62	4.92%
American Electric Power (NYSE-AEP)	1.56	46.06	3.39%	51.24	43.39	47.32	3.30%
CH Energy Group (NYSE-CHG)	2.16	47.19	4.58%	50.78	43.49	47.14	4.58%
Cent. Vermont P.S. (NYSE-CV)	0.92	41.03	2.24%	41.05	29.98	35.52	2.59%
Cleco Corporation (NYSE-CNL)	0.90	25.10	3.59%	29.20	24.01	26.61	3.38%
Con. Edison (NYSE-ED)	2.32	45.72	5.07%	52.90	44.68	48.79	4.76%
DTE Energy Co. (NYSE-DTE)	2.12	50.67	4.18%	54.74	47.22	50.98	4.16%
Duquesne Light (NYSE-DQE)						0.00	
Empire District (NYSE-EDE)	1.28	23.46	5.46%	26.10	21.99	24.05	5.32%
Energy East Corp. (NYSE-EAS)	1.20	26.21	4.58%	27.00	22.11	24.56	4.89%
Green Mtn. Power (NYSE-GMP)						0.00	
Hawaiian Electric (NYSE-HE)	1.24	23.57	5.26%	26.73	22.81	24.77	5.01%
IDACORP (NYSE-IDA)	1.20	31.59	3.80%	35.18	30.83	33.01	3.64%
MGE Energy, Inc. (NDQ-MGEE)	1.39	32.92	4.22%	37.02	31.46	34.24	4.06%
NiSource Inc. (NYSE-NI)	0.92	21.08	4.36%	25.43	19.90	22.67	4.06%
Northeast Utilities (NYSE-NU)	0.80	28.99	2.76%	33.24	27.15	30.20	2.65%
NSTAR (NYSE-NST)	1.30	32.90	3.95%	37.37	31.70	34.54	3.76%
Pinnacle West (NYSE-PNW)	2.10	40.20	5.22%	50.68	39.17	44.93	4.67%
PPL Corporation (NYSE-PPL)	1.22	48.54	2.51%	49.44	42.49	45.97	2.65%
Progress Energy (NYSE-PGN)	2.44	46.17	5.28%	52.75	44.78	48.77	5.00%
Puget Energy, Inc. (NYSE-PSD)	1.00	24.50	4.08%	26.76	23.58	25.17	3.97%
SCANA Corp. (NYSE-SCG)	1.76	39.20	4.49%	45.39	37.91	41.65	4.23%
Southern Co. (NYSE-SO)	1.61	34.64	4.65%	38.90	33.50	36.20	4.45%
Vectren Corp. (NYSE-VVC)	1.26	27.46	4.59%	30.06	26.42	28.24	4.46%
Xcel Energy Inc. (NYSE-XEL)	0.92	20.75	4.43%	25.01	19.97	22.49	4.09%
<b>AVERAGE</b>			<b>4.21%</b>				<b>4.07%</b>

## KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2006

## ELECTRIC COMPANY GROWTH IN EARNINGS, DIVIDENDS, BOOK VALUE

	Past 5 Years Earnings	Past 5 Years Dividends	Past 5 Years Book Value	Past 10 Years Earnings	Past 10 Years Dividends	Past 10 Years Book Value	Projected 5 Years Earnings	Projected 5 Years Dividends	Projected 5 Years Book Value
Alliant Energy Co. (NYSE-LNT)	(3.0%)	(11.5%)	(2.5%)	(1.0%)	(6.0%)	1.0%	5.0%	5.5%	4.0%
Ameren (NYSE-AEE)	(2.0%)	-	5.5%	-	0.5%	3.0%	2.5%	nil	2.5%
American Electric Power (NYSE-AEP)	3.0%	(9.5%)	(2.5%)	(0.5%)	(5.0%)	(0.5%)	6.5%	7.5%	5.5%
CH Energy Group (NYSE-CHG)	(2.5%)	-	1.5%	(0.5%)	0.5%	2.0%	3.0%	1.0%	2.0%
Cent. Vermont P.S. (NYSE-CV)	(2.5%)	1.0%	2.0%	(3.5%)	(1.0%)	1.5%	11.0%	nil	4.0%
Cleco Corporation (NYSE-CNL)	-	1.0%	5.5%	3.0%	2.0%	5.5%	4.0%	5.0%	5.5%
Con. Edison (NYSE-ED)	(2.0%)	1.0%	3.0%	(0.5%)	1.0%	2.5%	3.5%	1.0%	4.0%
DTE Energy Co. (NYSE-DTE)	(1.0%)	-	3.0%	(0.5%)	-	3.5%	4.0%	2.5%	2.5%
Duquesne Light (NYSE-DQE) (note A)	(11.0%)	(9.0%)	(9.5%)	(9.5%)	(2.0%)	(7.0%)	- (see note A) ----->		
Empire District (NYSE-EDE)	1.0%	-	2.0%	(1.5%)	-	1.5%	11.0%	1.5%	3.0%
Energy East Corp. (NYSE-EAS)	(3.0%)	5.0%	6.0%	3.5%	3.5%	4.5%	2.5%	4.5%	2.5%
Green Mtn. Power (NYSE-GMP) (note B)	-	5.0%	3.0%	(1.0%)	(8.5%)	-	4.5%	10.5%	2.5%
Hawaiian Electric (NYSE-HE)	(1.0%)	-	2.0%	0.5%	0.5%	1.5%	4.0%	nil	0.5%
IDACORP (NYSE-IDA)	(8.5%)	(8.5%)	2.5%	-	(4.5%)	3.0%	2.5%	nil	4.0%
MGE Energy, Inc. (NDQ-MGEE)	2.5%	1.0%	7.0%	3.5%	1.0%	4.0%	6.0%	0.5%	7.0%
NiSource Inc. (NYSE-NI)	0.5%	(1.5%)	4.0%	(0.5%)	1.5%	7.5%	2.5%	1.5%	2.5%
Northeast Utilities (NYSE-NU)	-	16.5%	3.0%	(5.0%)	(8.5%)	-	12.0%	6.5%	3.5%
NSTAR (NYSE-NST)	3.5%	3.0%	2.5%	4.5%	2.5%	3.5%	8.5%	7.0%	5.5%
Pinnacle West (NYSE-PNW)	(5.0%)	6.0%	4.0%	2.0%	7.5%	4.5%	3.5%	4.0%	2.5%
PPL Corporation (NYSE-PPL)	6.5%	13.0%	14.0%	8.0%	1.5%	4.0%	11.0%	13.0%	8.0%
Progress Energy (NYSE-PGN)	(0.5%)	2.5%	5.0%	1.0%	3.0%	6.5%	3.0%	1.0%	1.5%
Puget Energy, Inc. (NYSE-PSD)	(4.5%)	(11.5%)	1.5%	(2.5%)	(6.0%)	(0.5%)	6.0%	3.0%	4.0%
SCANA Corp. (NYSE-SCG)	7.0%	5.0%	2.5%	4.0%	1.0%	4.5%	3.5%	4.0%	4.5%
Southern Co. (NYSE-SO)	3.0%	2.0%	1.0%	2.5%	2.0%	1.0%	3.0%	4.0%	5.0%
Vectren Corp. (NYSE-VVC)	4.5%	4.0%	4.5%	-	-	-	4.0%	3.0%	4.5%
Xcel Energy Inc. (NYSE-XEL)	(6.5%)	(10.5%)	(4.5%)	(3.5%)	(4.5%)	(1.0%)	5.5%	5.0%	4.0%
<b>AVERAGE</b>	<b>(0.9%)</b>	<b>0.2%</b>	<b>2.5%</b>	<b>0.1%</b>	<b>(0.8%)</b>	<b>2.4%</b>	<b>5.3%</b>	<b>4.4%</b>	<b>3.8%</b>

Source: ValueLine - May 11, June 1 and June 29, 2007, except for Green Mountain Power, which is March 2, 2007 (see note B below).

## Notes:

A) On May 31, 2007 Duquesne Light merged with Macquarie Infrastructure Partners and The DUET Group.

B) On April 12, 2007, Green Mountain Power was purchased by Northern New England Energy Corp., a Vermont corporation and wholly owned subsidiary of Gaz M tro Limited Partnership (TSX.GZM.UN), a Quebec energy company.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDING DECEMBER 31, 2006**

**CAPITAL ASSET PRICING MODEL RESULT**

Risk Free Rate + (Beta X Market Premium)

$$5.14\% + (.89 \times 4.9\%) = \quad \quad \quad \underline{\underline{9.50\%}}$$

Sources:

Risk Free Rate = 30 Year Constant Maturity Treasury at July 27, 2006.

Beta per Value Line Investment Survey.

Market Premium per 2006 Yearbook (Stocks, Bonds, Bills, and Inflation), Ibbotson Associates, Table 2-1.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDING DECEMBER 31, 2006****COMPARABLE GROUP BETAS**

	<u>Beta (A)</u>
Alliant Energy Co. (NYSE-LNT)	0.95
Ameren (NYSE-AEE)	0.75
American Electric Power (NYSE-AEP)	1.35
CH Energy Group (NYSE-CHG)	0.85
Cent. Vermont P.S. (NYSE-CV)	0.70
Cleco Corporation (NYSE-CNL)	1.30
Con. Edison (NYSE-ED)	0.75
DTE Energy Co. (NYSE-DTE)	0.75
Duquesne Light (NYSE-DQE)	0.95
Empire District (NYSE-EDE)	0.85
Energy East Corp. (NYSE-EAS)	0.95
Green Mtn. Power (NYSE-GMP)	0.60
Hawaiian Electric (NYSE-HE)	0.75
IDACORP (NYSE-IDA)	1.05
MGE Energy, Inc. (NDQ-MGEE)	0.80
NiSource Inc. (NYSE-NI)	0.95
Northeast Utilities (NYSE-NU)	0.90
NSTAR (NYSE-NST)	0.80
Pinnacle West (NYSE-PNW)	1.00
PPL Corporation (NYSE-PPL)	0.95
Progress Energy (NYSE-PGN)	0.95
Puget Energy, Inc. (NYSE-PSD)	0.85
SCANA Corp. (NYSE-SCG)	0.85
Southern Co. (NYSE-SO)	0.70
Vectren Corp. (NYSE-VVC)	0.95
Xcel Energy Inc. (NYSE-XEL)	<u>0.90</u>
<b>AVERAGE</b>	<b><u>0.89</u></b>

Sources:

(A) Value Line Investment Survey



**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****RATE BASE SUMMARY**

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Total Utility Plant in Service	\$2,443,802,774	(\$16,111,170)	(B)	\$2,427,691,604
Less:				
2. Accumulated Depreciation	(1,134,883,564)	(621,331)	(C)	(1,135,504,895)
3. Net Utility Plant	\$1,308,919,210	(\$16,732,501)		\$1,292,186,709
Plus:				
4. Cash Working Capital				
5. Fossil Fuel Inventory				
6. Nuclear Fuel in Reactor				
7. Materials and Supplies				
8. Prepayments		Redacted		
9. Prior Net Prepaid Pension Asset				
10. FAS 87 Pension Regulatory Asset				
11. FAS 88 Regulatory Asset				
12. Homeland Security				
13. DSM Regulatory Asset				
Less:				
14. Accumulated Deferred Taxes	(\$251,137,303)	\$0		(251,137,303)
15. Deferred in Emission Credits	(27,599,455)	0		(27,599,455)
16. Customer Advances	(2,860,770)	0		(2,860,770)
17. Customer Deposits	(1,937,365)	0		(1,937,365)
18. Total Rate Base	<u>\$1,107,821,373</u>	<u>(\$28,129,428)</u>		<u>\$1,079,691,945</u>

## Sources:

- (A) Company Filing, Section 3 (i), Schedule 1, page 2 and Section 6 (i), Schedule 15, page 1.
- (B) Schedule ACC-10.
- (C) Schedule ACC-11.
- (D) Schedule ACC-12.
- (E) Schedule ACC-13.
- (F) Schedule ACC-14.
- (G) Schedule ACC-14.
- (H) Schedule ACC-15.
- (I) Schedule ACC-16.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****WIND GENERATION**

1. Company Claim (Excluding AFUDC)	\$166,616,380	(A)
2. Amount Per Rate Plan	<u>130,838,000</u>	(B)
3. Recommended Adjustment	\$35,778,380	
4. Allocation to Kansas (%)	<u>45.03%</u>	(C)
5. Allocation to Kansas (\$)	<u><b>\$16,111,170</b></u>	

## Sources:

(A) Response to CURB-4.

(B) Docket No. 04-KCPE-1025-GIE, Stipulation and Agreement, Appendix D.

(C) Derived from Company Filing, Section 4 (i) 1, Schedule 11, page 2.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****ACCUMULATED DEPRECIATION**

1. Post Test Year Plant Additions	\$132,833,569	(A)
2. Kansas Allocation	<u>44.91%</u>	(B)
3. Kansas Additions	\$59,651,763	
4. Average Kansas Additions	\$29,825,882	(C)
5. Composite Depreciation Rate - Monthly	<u>0.23%</u>	(D)
6. Monthly Addition to Reserve	\$69,037	(E)
7. Recommended Adjustment	<u>\$621,331</u>	(F)

## Sources:

(A) Company Filing, Workpapers to Adj. 21 less LaCygne SCR of \$41,487,730 per Workpaper to Adj. 53.

(B) Derived from Company Filing, Section 4 (i) 1, Schedule 11, page 5.

(C) Line 3 / 2.

(D) Composite rate derived from Company Filing, Section 3 (i), Schedule 1, page 2. Reflects composite rate / 12 months.

(E) Line 4 X Line 5.

(F) Line 6 X 9 months.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**CASH WORKING CAPITAL-PENSIONS**

1. Company Claim	\$1,204,267	(A)
2. Recommended Adjustment	<u>(\$1,204,267)</u>	

Sources:

(A) Company Filing, Section 6(ii)1, Schedule 16, page 2.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**FOSSIL FUEL INVENTORY**

	<u>Coal Tons</u>	
	(A)	
1. Dec. 2005		
2. Jan. 2006		
3. Feb. 2006		
4. March 2006		
5. April 2006		
6. May 2006		
7. June 2006		Redacted
8. July 2006		
9. Aug. 2006		
10. Sept. 2006		
11. Oct. 2006		
12. Nov. 2006		
13. Dec. 2006		
14. 13-Month Average		
15. Price Per Ton		(B)
16. Pro Forma Inventory Balance		
17. Company Claim		(B)
18. Recommended Adjustment		
19. Allocation to Kansas (%)		(C)
20. Allocation to Kansas (\$)		

Sources:

(A) Response to CURB-10 (Confidential).

(B) Company Workpapers, Adj. 51.

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

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****FAS 87 REGULATORY ASSETS****Prepaid Pension Asset:**

1. Prepaid Pension Asset Per Company	\$7,279,033	(A)
2. Allocation to Joint Partners @ 6.41%	<u>466,586</u>	(B)
3. Pro Forma Net Prepaid Pension Asset	<u><b>\$6,812,447</b></u>	

**Pension Regulatory Asset:**

4. Pension Regulatory Asset Per Company	\$13,400,430	(A)
5. Allocation to Joint Partners @ 6.41%	<u>858,968</u>	(B)
6. Pro Forma Net Prepaid Pension Asset	<u><b>\$12,541,462</b></u>	

## Sources:

(A) Company Filing, Section 9(i) and (ii), Schedule 1, page 2.

(B) Allocation per Company Filing, Workpapers to Adj. 27.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****FAS 88 PENSION ASSET**

1. Actual WCNOG Cost	\$1,486,140	(A)
2. KCPL Deferral	<u>22,701,428</u>	(B)
3. Total Pro Forma Deferral	\$24,187,568	
4. Allocation to Joint Partners @ 6.41%	<u>1,453,387</u>	(C)
5. Pro Forma Rate Base Balance	\$22,734,181	
6 Company Claim	<u>25,286,428</u>	(B)
7. Recommended Rate Base Adjustment	\$2,552,247	
8. Allocation to Kansas	<u>44.93%</u>	(D)
9 Kansas Adjustment	<u><b>\$1,146,742</b></u>	

## Sources:

(A) Response to CURB-95.

(B) Workpapers to Adj. 27.

(C) Allocation excludes SERP and WCNOG costs.

(D) Derived from Company Filing, Schedule 9(i) and (ii), Schedule 1, page 2.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**DSM REGULATORY ASSETS**

1. Company Claim	\$4,717,535	(A)
2. Recommended Adjustment	<b><u>(\$4,717,535)</u></b>	

Sources:

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



**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$77,359,923	1
2. Off System Sales		18
3. Payroll - Vacancies		19
4. Payroll Tax Expense		20
5. Talent Assessment Costs		21
6. Medical Benefits		22
7. Employee Benefits - 401K Costs		23
8. FAS 88 Amortization		24
9. DSM Amortization		25
10. Legal Costs - STB Complaint		26
11. Missouri Litigation		27
12. Merger Related Costs		28
13. Credit Cards	Redacted	29
14. Southwest Power Pool Fees		30
15. Transmission Maintenance		31
16. Distribution Maintenance		32
17. Maintenance of General Plant		33
18. Corporate Image Advertising		34
19. Lobbying Costs		35
20. Five Star Speakers		36
21. Spa and Resort Costs		37
22. Sporting Events		38
23. Property Taxes		39
24. Depreciation Expense		40
25. Interest Synchronization		41
26. Net Operating Income	<u>\$87,113,121</u>	

Schedule ACC-18

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**OFF SYSTEM SALES MARGINS**

- |                                       |          |
|---------------------------------------|----------|
| 1. Pro Forma Off-System Sales Margins | (A)      |
| 2. Company Claim                      | (B)      |
| 3. Recommended Adjustment             |          |
|                                       | Redacted |
| 4. Percentage to Kansas               | (C)      |
| 5. Adjustment to Kansas               |          |
| 6. Income Taxes @                     | 39.78%   |
| 7. Operating Income Impact            |          |

Sources:

(A) Testimony of Mr. Giles, page 15.

(B) Company Workpapers, Adj. 39, page 2.

(C) Based on allocation of

to Kansas per Testimony of Mr. Giles, page 16.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****PAYROLL COSTS - VACANCIES**

1. KCPL Regular Payroll Per Company	\$147,831,128	(A)
2. GPE Regular Payroll Per Company	<u>4,977,084</u>	(A)
3. Net KCPL/GPE Regular Payroll to KCPL	\$152,808,212	
4. Average Vacancies	<u>2.14%</u>	(B)
5. Recommended Adjustment	\$3,270,096	
6. Amount Billed to Joint Partners @ 6.41%	<u>209,613</u>	(C)
7. KCPL Adjustment	\$3,060,483	
8. Percent of Payroll Expensed	<u>75.12%</u>	(C)
9. Recommended Expense Adjustment	\$2,298,909	
10. Kansas Percentage	<u>44.89%</u>	(D)
11. Kansas Adjustment	\$1,031,902	
12. Income Taxes @	39.78% <u>410,465</u>	
13. Operating Income Impact	<u><b>\$621,437</b></u>	

## Sources:

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

(B) Test Year average vacancies per the response to CURB-21.

(C) Percentage derived from Company Filing, Workpaper to Adj. 20.

(D) Derived from Net Other Payroll allocation per Company Filing, Section 6(ii)1, Schedule 16, page 2.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**PAYROLL TAX EXPENSE**

1. Pro Forma Payroll Adjustment	\$1,031,902	(A)
2. Payroll Taxes @ 7.65%	\$78,941	(B)
3. Income Taxes @	39.78%	<u>31,401</u>
4. Operating Income Impact	<u><b>\$47,540</b></u>	

Sources:

(A) Schedule ACC-19.

(B) Reflects statutory rate.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****TALENT ASSESSMENT COSTS**

1. Talent Assessment Costs Per Company		\$1,869,404	(A)
2. Kansas Percentage		<u>44.89%</u>	(B)
3. Kansas Adjustment		\$839,112	
4. Income Taxes @	39.78%	<u>333,778</u>	
5. Operating Income Impact		<u><b>\$505,334</b></u>	

## Sources:

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

(B) Derived from Net Other Payroll allocation per Company Filing,  
Section 6(ii)1, Schedule 16, page 2.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****MEDICAL BENEFITS**

1. Company Claim		\$17,376,990	(A)
2. Actual Results - 12 ME 5/31/07		<u>15,794,691</u>	(B)
3. Recommended Adjustment		\$1,582,299	
4. Allocation to Joint Partners @ 6.41%		<u>101,425</u>	(C)
5. KCPL Adjustment		\$1,480,874	
6. Capitalization @ 24.88%		<u>368,441</u>	(C)
7. Recommended Expense Adjustment		\$1,112,432	
8. Allocation to Kansas (%)		<u>44.97%</u>	(D)
9. Allocation to Kansas (\$)		\$500,269	
10. Income Taxes @	39.78%	<u>198,995</u>	
11. Operating Income Adjustment		<u><b>\$301,275</b></u>	

## Sources:

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

(B) Response to KCC-312.

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

(D) Derived from Company Filing, Account 926, Section 9 (i) and (ii), Schedule 4, page 13.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**EMPLOYEE BENEFITS - 401K**

1. Payroll Adjustment - Increases		\$1,031,902	(A)
2. Composite 401K Rate		<u>2.15%</u>	(B)
3. Recommended 401K Adjustment		22,186	
4. Income Taxes @	39.78%	<u>8,825</u>	
5. Operating Income Impact		<b><u>\$13,361</u></b>	

Sources:

(A) Schedule ACC-19.

(B) Composite percentage based on Company Filing,  
Workpapers to Adj. 45.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****AMORTIZATION OF FAS 88 ASSET**

1. Reduction to WCNOF FAS 88 Deferral	\$1,098,860	(A)
2. Amortization Period (Yrs.)	<u>5</u>	(B)
3. Annual Amortization Adjustment	\$219,772	
4. Amortization to Capital @ 9.28%	<u>20,395</u>	(C)
5. Recommended Expense Adjustment	\$199,377	
6. Allocation to Kansas (%)	<u>45.01%</u>	(D)
7. Kansas Adjustment (\$)	\$89,739	
8. Income Taxes @	39.78%	<u>35,696</u>
9. Operating Income		<u><b>\$54,043</b></u>

## Sources:

(A) Response to CURB-95 and Company Filing, Workpaper to Adj. 27.

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

(C) Percentage per Company Filing, Workpapers to Adj. 27.

(D) Derived from Company Filing, Schedule 9(i) and (ii),

Schedule 1, page 2.



**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****AMORTIZATION OF DSM REGULATORY ASSET**

1. KS Deferred Balance at December 31, 2006	\$2,292,746	(A)
2. Less Internal Costs	<u>(187,212)</u>	(B)
3. KS Deferral Excluding Internal Costs	2,105,534	
4. Proposed Amortization Period (Yrs.)	<u>10</u>	(A)
5. Pro Forma Annual Amortization	\$210,553	
6. Company Claim	<u>471,754</u>	(A)
7. Recommended Adjustment	\$261,201	
8. Income Taxes @ 39.78%	<u>103,899</u>	
9. Operating Income Impact	<b><u>\$157,302</u></b>	

## Sources:

(A) Company Filing, Workpapers to Adj. 31.

(B) \$139,268 through June 30, 2006, per the response to KCC-258 in Docket No. 06-KCPE-828-RTS, plus \$47,944 from July 1, 2006 to December 31, 2006, per the response to KCC-309.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**LEGAL COSTS - SURFACE TRANSPORTATION COMPLAINT**

1. Balance at 12/31/06		(A)
2. Amortization Period		(A)
3. Annual Amortization		
4. Company Claim	Redacted	(A)
5. Recommended Adjustment		
6. Allocation to Kansas (%)		(B)
7. Allocation to Kansas (\$)		
8. Income Taxes @	39.78%	
9. Operating Income Impact		

Sources:

(A) Company Filings, Workpapers to Adj. 62.

(B) Derived from Company Filing, Account 923,  
Section 9 (i) and (ii), Schedule 4, page 13.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****MISSOURI LITIGATION COSTS**

1. Recommended Adjustment		\$175,131	(A)
2. Allocation to Kansas (%)		<u>42.32%</u>	(B)
3. Allocation to Kansas (\$)		\$74,109	
4. Income Taxes @	39.78%	<u>29,479</u>	
5. Operating Income Impact		<u><b>\$44,631</b></u>	

## Sources:

(A) Response to KCC-368.

(B) Derived from Company Filing, Account 923, Section 9 (i) and (ii),  
Schedule 4, page 8.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****MERGER RELATED COSTS**

1. Company Claim		\$7,789	(A)
2. Allocation to Kansas (%)		<u>42.32%</u>	(B)
3. Allocation to Kansas (\$)		\$3,296	
4. Income Taxes @	39.78%	<u>1,311</u>	
5. Operating Income Impact		<u><b>\$1,985</b></u>	

## Sources:

(A) Response to KCC-138.

(B) Company Filing, Section 9(i) and (ii), Account 923,  
Schedule 4, page 13.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****CREDIT CARD COSTS**

Per Company: (A)	Variable Cost Per Bill Amount	Variable Cost @ \$150.00 Average Charge	Cost Offsets	Fixed Costs	Total Costs	Number of Transactions	Total
1. Variable Costs Visa	0.000925	0.14	(0.10)	1.17	\$1.21	324,000	\$391,635
2. Variable Costs Mastercard	0.000950	0.14	(0.10)	1.17	\$1.21	54,000	\$65,475
3. Pinless Debit	0.000000	0.00	(0.10)	0.75	\$0.65	162,000	\$105,300
4. Total Costs Per Company							\$562,410
5. Per CURB:	Variable Cost Per Bill Amount	Variable Cost @ \$140.00 Average Charge (B)	Cost Offsets	Fixed Costs	Total Costs	Number of Transactions (C)	Total
6. Variable Costs Visa	0.000925	0.13	(0.10)	1.17	\$1.20	189,000	\$226,706
7. Variable Costs Mastercard	0.000950	0.13	(0.10)	1.17	\$1.20	27,000	\$32,481
8. Pinless Debit	0.000000	0.00	(0.10)	0.75	\$0.65	81,000	\$52,650
9. Total Costs Per CURB							\$311,837
10. Total Recommended Adjustments (D)							\$250,574
11. Allocation to Kansas (E)							46.33%
12. Kansas Adjustment							\$116,083
13. Income Taxes @		39.78%					46,175
14. Operating Income Impact							<u>\$69,908</u>

## Sources:

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

(B) Based on average credit card revenue per Company Filing, Workpaper to Adj. 56 plus requested increase.

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

(D) Line 4 - Line 9.

(E) Based on Account 903 Allocation per Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****SOUTHWEST POWER POOL FEES**

1. Transmission Expansion Claim		\$1,000,000	(A)
2. Allocation to Kansas (%)		<u>45.03%</u>	(B)
3. Allocation to Kansas (\$)		450,305	
4. Income Taxes @	39.78%	<u>179,120</u>	
5. Operating Income Impact		<u><b>\$271,185</b></u>	

## Sources:

- (A) Company Filing, Workpapers to Adj. 48.  
 (B) Derived from Company Filing, Account 565,  
 Section 9(i) and (ii), Schedule 4, Page 11.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****TRANSMISSION MAINTENANCE EXPENSES**

1. Company Claim		\$1,990,000	(A)
2. Recommended Adjustment		\$995,000	(B)
3. Allocation to Kansas (%)		<u>44.94%</u>	(C)
4. Allocation to Kansas (\$)		\$447,154	
5. Income Taxes @	39.78%	<u>177,867</u>	
6. Operating Income Impact		<u><b>\$269,288</b></u>	

## Sources:

(A) Company Filing, Workpapers to Adj. 26b.

(B) Reflects 50% of Company increase.

(C) Derived from Company Filing, Section 9(i) and (ii),  
Total Maintenance Costs, Schedule 4, Page 12.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****DISTRIBUTION MAINTENANCE EXPENSES**

1. Three Year Average	\$20,130,596	(A)
2. Pro Forma Distribution Expense	22,143,656	(B)
3. Company Claim	<u>23,085,841</u>	(C)
4. Recommended Adjustment	\$942,185	
5. Allocation to Kansas (%)	<u>47.12%</u>	(D)
6. Allocation to Kansas (\$)	\$443,987	
7. Income Taxes @ 39.78%	<u>176,607</u>	
8. Operating Income Impact	<u><b>\$267,380</b></u>	

## Sources:

(A) Response to CURB-73.

(B) Reflected 10% increase over three year average.

(C) Based on actual test year cost per CURB-73 and requested adjustment, per Adj. 26b.

(D) Derived from Company Filing, Section 9(i) and (ii), Total Maintenance Costs, Schedule 4, Page 12.



**TEST YEAR ENDED DECEMBER 31, 2006**

**TRANSMISSION MAINTENANCE EXPENSES**

**INFORMATION TECHNOLOGY MAINTENANCE**

1. Recommended Adjustment	\$538,400	(A)
2. Allocation to Kansas (%)	<u>45.85%</u>	(B)
3. Allocation to Kansas (\$)	\$246,845	
4. Income Taxes @ 39.78%	<u>98,189</u>	
5. Operating Income Impact	<b><u>\$148,656</u></b>	

Sources:

(A) Company Filing, Workpapers to Adj. 26b.

(B) Derived from Company Filing, Section 9(i) and (ii),  
Schedule 4, Page 13.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****CORPORATE IMAGE ADVERTISING**

1. Company Claim		\$337,670	(A)
2. Allocation to Kansas (%)		<u>46.33%</u>	(B)
3. Allocation to Kansas (\$)		\$156,435	
4. Income Taxes @	39.78%	<u>62,226</u>	
5. Operating Income Impact		<u><b>\$94,209</b></u>	

## Sources:

(A) Response to KCC-43.

(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, 2006**

**LOBBYING COSTS**

1. Company Claim		\$154,674	(A)
2. Allocation to Kansas (%)		<u>44.93%</u>	(B)
3. Allocation to Kansas (\$)		\$69,496	
4. Income Taxes @	39.78%	<u>27,644</u>	
5. Operating Income Impact		<u><b>\$41,852</b></u>	

Sources:

(A) Response to CURB-51.

(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, 2006**

**FIVE STAR SPEAKERS**

1. Company Claim		\$5,000	(A)
2. Allocation to Kansas (%)		<u>42.32%</u>	(B)
3. Allocation to Kansas (\$)		\$2,116	
4. Income Taxes @	39.78%	<u>842</u>	
5. Operating Income Impact		<u><b>\$1,274</b></u>	

(A) Response to KCC-143.

(B) Based on allocation for Account 921, derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 12.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****SPA AND RESORT COSTS**

1. Elm Resort and Spa		\$36,524	(A)
2. Allocation to Kansas (%)		<u>42.42%</u>	(B)
3. Allocation to Kansas (\$)		\$15,494	
4. Income Taxes @	39.78%	<u>6,163</u>	
5. Operating Income Impact		<b><u>\$9,331</u></b>	

## Sources:

(A) Response to KCC-36.

(B) Based on allocation for Account 921, derived from Company Filing, Section 9 (i) and (ii), Schedule 4, page 13.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**SPORTING EVENTS**

1. Company Claim		\$85,131	(A)
2. Allocation to Kansas (%)		<u>44.93%</u>	(B)
3. Allocation to Kansas (\$)		\$38,250	
4. Income Taxes @	39.78%	<u>15,215</u>	
5. Operating Income Impact		<u><b>\$23,035</b></u>	

Sources:

(A) Response to KCC-63.

(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, 2006****PROPERTY TAXES**

1. Total Recommended Adjustment		\$991,264	(A)
2. Allocation to Kansas (%)		<u>44.99%</u>	(B)
3. Allocation to Kansas (\$)		\$446,010	
4. Income Taxes @	39.78%	<u>177,412</u>	
5. Operating Income Impact		<u><b>\$268,599</b></u>	

## Sources:

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

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

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****DEPRECIATION EXPENSE**

1. Recommended Wind Generation Adjustment	\$16,111,170	(A)
2. Depreciation Rate	<u>5.00%</u>	(B)
3. Annual Depreciation Expense	\$805,559	
4. Income Taxes @	39.78%	<u>320,431</u>
5. Operating Income Impact	<u><b>\$485,127</b></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, 2006****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$1,079,691,945	(A)
2. Weighted Cost of Debt	<u>2.76%</u>	(B)
3. Pro Forma Interest Expense	\$29,815,564	
4. Company Claim	<u>30,575,870</u>	(C)
5. Decrease in Taxable Income	(\$760,306)	
6. Income Taxes @ 39.78%	<u><b>(\$302,431)</b></u>	

## Sources:

(A) Schedule ACC-9.

(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, 2006****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><b>39.78%</b></u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

**KANSAS CITY POWER AND LIGHT COMPANY****TEST YEAR ENDED DECEMBER 31, 2006****REVENUE MULTIPLIER**

1. Revenue	100.00%	
2. Uncollectibles	0.31%	(A)
3. Net Revenue	99.69%	
4. State Income Taxes @ 7.35%	7.33%	(B)
5. Federal Taxable Income	92.36%	
6. Income Taxes @ 35%	32.33%	(B)
7. Operating Income	60.03%	
8. Revenue Multiplier	<u>1.66573</u>	(C)

## Sources:

(A) Response to KCC-134.

(B) Reflects statutory rates.

(C) Line 1 / Line 7.

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return

**Rate Base Adjustments:**

- 2. Wind Generation
- 3. Accumulated Depreciation
- 4. Cash Working Capital
- 5. Fossil Fuel Inventory
- 6. Prior Net Prepaid Pension Asset
- 7. FAS 87 Pension Regulatory Asset
- 8. FAS 88 Regulatory Asset
- 9. DSM Regulatory Asset

**Operating Income Adjustments**

Redacted

10. Off System Sales	
11. Payroll - Vacancies	
12. Payroll Tax Expense	
13. Talent Assessment Costs	
14. Medical Benefits	
15. Employee Benefits - 401K Costs	
16. FAS 88 Amortization	
17. DSM Amortization	
18. Legal Costs - STB Complaint	
19. Missouri Litigation	
20. Merger Related Costs	
21. Credit Cards	
22. Southwest Power Pool Fees	
23. Transmission Maintenance	
24. Distribution Maintenance	
25. Maintenance of General Plant	
26. Corporate Image Advertising	
27. Lobbying Costs	
28. Spa and Resort Costs	
29. Five Star Speakers	
30. Sporting Events	
31. Property Taxes	
32. Depreciation Expense	
33. Interest Synchronization	
34. Revenue Multiplier	
35. Total Recommended Adjustments	(\$37,273,110)
36. Company Claim	34,220,000
37. Revenue Requirement Deficiency	<u><b>(\$3,053,110)</b></u>

## KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDED DECEMBER 31, 2006

## PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$493,686,040	\$10,190,400	\$503,876,440	(\$3,053,110)	\$500,823,330
2. Operating Expenses	284,279,101	(5,622,563)	278,656,538	(9,568)	278,646,970
3. Depreciation and Amortization	75,412,033	(805,559)	74,606,474	0	74,606,474
4. Taxes Other Than Income	32,483,161	(78,941)	32,404,220	0	32,404,220
5. Taxable Income Before Interest Expenses	\$101,511,745	\$16,697,462	\$118,209,207	(\$3,043,542)	\$115,165,665
6. Interest Expense	30,575,870	(760,306)	29,815,564		29,815,564
7. Taxable Income	\$70,935,875	\$17,457,768	\$88,393,643	(\$3,043,542)	\$85,350,102
8. Income Taxes @ 39.78%	24,151,822	6,944,264	31,096,086	(1,210,645)	29,885,441
9. Operating Income	\$77,359,923	\$9,753,198	\$87,113,121	(\$1,832,897)	\$85,280,224
10. Rate Base	\$1,107,821,373		\$1,079,691,945		\$1,079,691,945
11. Rate of Return	<u>6.98%</u>		<u>8.07%</u>		<u>7.90%</u>

**KANSAS CITY POWER AND LIGHT COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2006**

**COVERAGE RATIOS**

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

Sources:

(A) Per Schedule MWC-4.

(B) Per Schedule MWC-4 except reflects CURB's operating income, depreciation expense, long-term debt, and interest expense.