

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>
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	5/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel

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West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	G	Kansas	07-BHCG-1063-ACQ 07-KCPE-1064-ACQ	12/07	Utility Acquisitions	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-186	12/07	Cost of Capital Regulatory Policy	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	08-WSEE-309-PRE	11/07	Predetermination of Wind Generation	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E/G	New Jersey	ER07050303 GR07050304	11/07	Societal Benefits Charge	Division of Rate Counsel
Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel

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Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLG-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate

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

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

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Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Connectiv 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

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

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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)
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

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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
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 Connectiv 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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	W/WW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New-Jersey American Water Company	W/WW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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 ENDING SEPTEMBER 30, 2009****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,793,576,755	(\$61,635,584)	\$1,731,941,171	(B)
2. Required Cost of Capital	9.17%	-1.11%	8.06%	(C)
3. Required Return	\$164,390,641	(\$24,860,810)	\$139,529,831	
4. Operating Income @ Present Rates	131,172,521	3,902,987	135,075,508	(D)
5. Operating Income Deficiency	\$33,218,120	(\$28,763,797)	\$4,454,323	
6. Revenue Multiplier	1.6625	(0.0058)	1.6567	(E)
7. Revenue Requirement Increase	<u>\$55,225,000</u>	<u>(\$47,845,373)</u>	<u>\$7,379,627</u>	

Sources:

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

(B) Schedule ACC-9.

(C) Schedule ACC-2.

(D) Schedule ACC-17.

(E) Schedule ACC-44.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****REQUIRED COST OF CAPITAL**

	Capital Structure	Cost Rate		Weighted Cost
	(A)	(A)		
1. Common Equity	48.37%	9.39%	(B)	4.54%
2. Long Term Debt	50.99%	6.84%	(C)	3.49%
3. Preferred Stock	0.64%	4.29%	(C)	0.03%
4. Total	100.00%			<u>8.06%</u>

Sources:

(A) Capital ratios based on amounts of capital per Company Filing,
Section 7 (i) 1 and Section 7 (iv).

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

(C) Cost rates for long-term debt and preferred stock per Company Filing,
Section 7 (i) 1 and Section 7 (iv).

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****RECOMMENDED COST OF EQUITY**

1. Discounted Cash Flow Result (A)	9.96%	
2. Discounted Cash Flow Weighting (B)	<u>75.00%</u>	7.47%
3. CAPM Result (C)	7.67%	
4. CAPM Weighting (B)	<u>25.00%</u>	1.92%
5. Recommended Return on Equity		<u>9.39%</u>

Sources:

(A) Schedule ACC-4.

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

(C) Schedule ACC-7.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

DISCOUNTED CASH FLOW RESULT

1. Dividend Yield	4.84%	(A)
2. Growth Rate	5.00%	(B)
3. 1/2 Year Growth in Dividend	<u>0.12%</u>	(C)
4. Total Cost of Equity	<u>9.96%</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 SEPTEMBER 30, 2009

DISCOUNTED CASH FLOW RESULT

COMPANY	Dividend	Closing Price		3-Month High		3-Month Low		Average	Average Yield
		May 20, 2010	Dividend Yield	2/21/10 - 5/20/10	2/21/10 - 5/20/10				
1. ALLETE Inc. (NYSE-ALE)	1.76	34.64	5.08%	37.87	31.45	34.66	5.08%		
2. Alliant Energy Co. (NYSE-LNT)	1.58	32.12	4.92%	35.77	29.20	32.49	4.86%		
3. American Electric Power (NYSE-AEP)	1.68	31.34	5.36%	35.00	28.26	31.63	5.31%		
4. Avista Corp. (NYSE-AVA)	1.00	19.72	5.07%	22.25	19.71	20.98	4.77%		
5. Black Hills Corporation (NYSE-BHG)	1.44	28.99	4.97%	34.49	27.60	31.05	4.64%		
6. Cleco Corporation (NYSE-CNL)	1.00	26.82	3.73%	28.28	24.91	26.60	3.76%		
7. Con. Edison (NYSE-ED)	2.38	42.96	5.54%	45.83	42.16	44.00	5.41%		
8. DPL Inc. (NYSE-DPL)	1.21	25.02	4.84%	28.44	24.78	26.61	4.55%		
9. DTE Energy Co. (NYSE-DTE)	2.12	45.10	4.70%	49.05	43.00	46.03	4.61%		
10. Duke Energy (NYSE-DUK)	0.96	15.97	6.01%	17.14	15.90	16.52	5.81%		
11. Edison International (NYSE-EIX)	1.26	31.78	3.96%	34.92	31.38	33.15	3.80%		
12. Entergy Corp. (NYSE-ETR)	3.32	74.74	4.44%	84.33	72.60	78.47	4.23%		
13. FPL Group, Inc. (NYSE-FPL)	2.00	50.15	3.99%	53.50	46.25	49.88	4.01%		
14. FirstEnergy Corp. (NYSE-FE)	2.20	34.71	6.34%	40.59	33.57	37.08	5.93%		
15. Hawaiian Electric (NYSE-HE)	1.24	21.84	5.68%	24.04	20.07	22.06	5.62%		
16. IDACORP (NYSE-IDA)	1.20	32.55	3.69%	36.93	32.54	34.74	3.45%		
17. Northeast Utilities (NYSE-NU)	1.03	25.98	3.96%	28.21	25.00	26.61	3.87%		
18. NSTAR (NYSE-NST)	1.60	34.70	4.61%	37.68	33.51	35.60	4.50%		
19. PG&E Corp. (NDQ-PCG)	1.82	41.55	4.38%	45.00	34.95	39.98	4.55%		
20. Pinnacle West (NYSE-PNW)	2.10	35.10	5.98%	39.10	32.31	35.71	5.88%		
21. Portland General Electric (NYSE-POR)	1.04	18.81	5.53%	20.60	17.46	19.03	5.47%		
22. Progress Energy (NYSE-PGN)	2.48	38.28	6.48%	40.69	37.82	39.26	6.32%		
23. Sempra Energy (NYSE-SRE)	1.56	45.80	3.41%	51.74	45.02	48.38	3.22%		
24. Southern Co. (NYSE-SO)	1.82	33.41	5.45%	35.45	31.59	33.52	5.43%		
25. TECO Energy, Inc. (NYSE-TE)	0.82	14.85	5.52%	17.35	14.64	16.00	5.13%		
26. UIL Holdings Corp. (NYSE-UIL)	1.73	27.16	6.37%	30.33	27.11	28.72	6.02%		
27. Vectren Corp. (NYSE-VVC)	1.36	22.41	6.07%	25.60	21.66	23.63	5.76%		
28. Westar Energy, Inc. (NYSE-WR)	1.24	21.82	5.68%	23.93	21.27	22.60	5.49%		
29. Wisconsin Energy (NYSE-WEC)	1.60	48.82	3.28%	53.80	47.68	50.74	3.15%		
30. Xcel Energy Inc. (NYSE-XEL)	0.98	20.61	4.75%	22.14	20.07	21.11	4.64%		
AVERAGE			4.99%				4.84%		

Source: Yahoo Finance-May 21, 2010.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

COMPARABLE GROUP - DIVIDEND YIELD

	Past 5 Years Earnings	Past 5 Years Dividends	Past 5 Years Book Value	Past 10 Years Earnings	Past 10 Years Dividends	Past 10 Years Book Value	Projected 5 Years Earnings	Projected 5 Years Dividends	Projected 5 Years Book Value
1. ALLETE Inc. (NYSE-ALE)	14.0%	NMF	3.5%	--	--	--	(0.5%)	1.0%	2.5%
2. Alliant Energy Co. (NYSE-LNT)	9.0%	0.5%	3.5%	3.0%	(3.5%)	1.0%	7.0%	5.5%	3.5%
3. American Electric Power (NYSE-AEP)	2.0%	(2.5%)	5.0%		(4.0%)	0.5%	3.0%	2.5%	5.0%
4. Avista Corp. (NYSE-AVA)	8.5%	7.0%	3.5%	1.0%	(3.0%)	4.5%	8.5%	11.0%	3.5%
5. Black Hills Corporation (NYSE-BHG)	(2.5%)	3.0%	5.0%	1.0%	3.5%	10.5%	6.5%	2.5%	2.5%
6. Cleco Corporation (NYSE-CNL)	0.5%	0.5%	9.0%	3.0%	1.5%	6.5%	8.0%	6.5%	5.0%
7. Con. Edison (NYSE-ED)	1.5%	1.0%	3.5%	1.0%	1.0%	3.0%	2.5%	1.0%	3.0%
8. DPL Inc. (NYSE-DPL)	10.5%	3.0%	3.0%	4.5%	1.5%		6.5%	5.5%	4.0%
9. DTE Energy Co. (NYSE-DTE)	(2.5%)	0.5%	4.0%	(1.0%)	--	3.5%	7.0%	3.0%	4.0%
10. Duke Energy (NYSE-DUK)	--	--	--	--	--	--	5.5%	NMF	0.5%
11. Edison International (NYSE-EIX)	16.0%	--	12.0%	6.0%	1.5%	7.0%	0.5%	3.5%	5.5%
12. Entergy Corp. (NYSE-ETR)	10.0%	12.0%	3.0%	10.5%	6.5%	4.0%	5.0%	4.0%	7.5%
13. FPL Group, Inc. (NYSE-FPL)	9.5%	7.0%	8.0%	7.0%	5.5%	7.0%	7.0%	6.5%	9.0%
14. FirstEnergy Corp. (NYSE-FE)	12.5%	6.5%	3.0%	7.5%	3.0%	5.0%	2.0%	2.5%	4.0%
15. Hawaiian Electric (NYSE-HE)	(7.5%)	--	1.0%	(3.5%)	--	2.0%	11.5%	1.0%	3.5%
16. IDACORP (NYSE-IDA)	8.5%	(5.5%)	4.0%	(0.5%)	(4.5%)	3.5%	5.5%	2.5%	5.0%
17. Northeast Utilities (NYSE-NU)	3.0%	8.5%	2.0%		3.5%	1.0%	7.0%	7.0%	4.0%
18. NSTAR (NYSE-NST)	5.0%	5.5%	5.5%	5.0%	4.0%	3.5%	5.5%	6.0%	5.0%
19. PG&E Corp. (NDQ-PCG)	38.0%	--	14.0%	4.5%	2.5%	2.5%	7.0%	7.5%	6.5%
20. Pinnacle West (NYSE-PNW)	(1.0%)	4.0%	2.0%	(2.0%)	5.5%	3.0%	6.0%	1.5%	2.0%
21. Portland General Electric (NYSE-POR)	--	--	--	--	--	--	3.0%	3.5%	1.5%
22. Progress Energy (NYSE-PGN)	(6.5%)	2.0%	2.5%	(0.5%)	2.5%	5.5%	4.5%	1.0%	2.5%
23. Sempra Energy (NYSE-SRE)	6.5%	7.0%	14.5%	10.0%	(1.0%)	10.0%	4.0%	6.5%	8.0%
24. Southern Co. (NYSE-SO)	4.0%	3.0%	5.5%	3.0%	2.0%	1.5%	4.5%	4.0%	5.0%
25. TECO Energy, Inc. (NYSE-TE)	(5.0%)	(9.0%)	(6.5%)	(4.0%)	(4.0%)	(2.0%)	6.0%	3.0%	4.5%
26. UIL Holdings Corp. (NYSE-UIL)	--	--	(2.0%)	--	--	--	3.0%	Nil	2.5%
27. Vectren Corp. (NYSE-VVC)	2.5%	3.5%	4.0%	--	--	--	4.5%	2.5%	3.5%
28. Westar Energy, Inc. (NYSE-WR)	21.5%	(0.5%)	1.0%	1.5%	(6.5%)	(4.0%)	7.5%	3.5%	4.5%
29. Wisconsin Energy (NYSE-WEC)	7.0%	7.0%	7.5%	8.5%	(3.0%)	5.5%	8.0%	13.0%	6.0%
30. Xcel Energy Inc. (NYSE-XEL)	8.0%	1.0%	4.0%	(1.0%)	(4.0%)	(0.5%)	5.5%	3.5%	4.5%
AVERAGE	6.4%	2.8%	4.5%	2.8%	0.5%	3.5%	5.4%	4.3%	4.3%

Source: ValueLine - February 26, March 26, and May 7, 2010.

Notes:

A) Projected 5-Year Earnings, Dividends and Book Values are noted in ValueLine as "Est'd '06-'08 or '07-'09 to '13-'15".

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

CAPITAL ASSET PRICING MODEL RESULT

Risk Free Rate + (Beta X Market Premium)

$$4.24\% + (.70 \times 4.9\%) = \underline{7.67\%}$$

Sources:

Risk Free Rate - 30 Year Constant Maturity Treasury Rate
at May 19, 2010.

Beta per Schedule ACC-8.

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

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****COMPARABLE GROUP BETAS**

1. ALLETE Inc. (NYSE-ALE)	0.70
2. Alliant Energy Co. (NYSE-LNT)	0.70
3. American Electric Power (NYSE-AEP)	0.70
4. Avista Corp. (NYSE-AVA)	0.70
5. Black Hills Corporation (NYSE-BHG)	0.80
6. Cleco Corporation (NYSE-CNL)	0.65
7. Con. Edison (NYSE-ED)	0.65
8. DPL Inc. (NYSE-DPL)	0.60
9. DTE Energy Co. (NYSE-DTE)	0.75
10. Duke Energy (NYSE-DUK)	0.65
11. Edison International (NYSE-EIX)	0.80
12. Entergy Corp. (NYSE-ETR)	0.70
13. FPL Group, Inc. (NYSE-FPL)	0.75
14. FirstEnergy Corp. (NYSE-FE)	0.85
15. Hawaiian Electric (NYSE-HE)	0.70
16. IDACORP (NYSE-IDA)	0.70
17. Northeast Utilities (NYSE-NU)	0.70
18. NSTAR (NYSE-NST)	0.65
19. PG&E Corp. (NDQ-PCG)	0.55
20. Pinnacle West (NYSE-PNW)	0.75
21. Portland General Electric (NYSE-POR)	0.70
22. Progress Energy (NYSE-PGN)	0.60
23. Sempra Energy (NYSE-SRE)	0.85
24. Southern Co. (NYSE-SO)	0.55
25. TECO Energy, Inc. (NYSE-TE)	0.85
26. UIL Holdings Corp. (NYSE-UIL)	0.70
27. Vectren Corp. (NYSE-VVC)	0.70
28. Westar Energy, Inc. (NYSE-WR)	0.75
29. Wisconsin Energy (NYSE-WEC)	0.65
30. Xcel Energy Inc. (NYSE-XEL)	0.65
<hr/>	
31. AVERAGE	<u>0.70</u>

Source: *ValueLine* - February 26, March 26, and May 7, 2010.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****RATE BASE SUMMARY**

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Utility Plant in Service	\$3,392,695,693	(\$34,223,141)	(B)	\$3,358,472,552
Less:				
2. Accumulated Depreciation	(1,375,952,618)	207,449	(C)	(1,375,745,169)
3. Net Utility Plant	\$2,016,743,075	(\$34,015,691)		\$1,982,727,384
Plus:				
4. Cash Working Capital				
5. Fossil Fuel Inventory				
6. Nuclear Fuel in Reactor				
7. Materials and Supplies				
8. Prepayments				
9. Prior Net Prepaid Pension Asset		REDACTED		
10. FAS 87 Pension Regulatory Asset				
11. FAS 88 Regulatory Asset				
12. FAS 158 Regulatory Asset				
13. Iatan 1 and Common Reg. Asset				
14. Homeland Security				
Less:				
15. Accumulated Deferred Taxes	(\$252,099,695)	(\$25,134,888)	(G)	(\$277,234,583)
16. Deferred Emission Credits	(36,969,807)	0		(36,969,807)
17. Customer Advances	(1,972,078)	0		(1,972,078)
18. Customer Deposits	(2,044,148)	0		(2,044,148)
19. Total Rate Base	<u>\$1,793,576,755</u>	<u>(\$61,635,584)</u>		<u>\$1,731,941,171</u>

Sources:

(A) Company Filing, Section 3 (i), Schedule 1, page 1 and Section 6 (i), Schedule 15, page 1.

(B) Schedules ACC-10 and ACC-11.

(C) Schedule ACC-12.

(D) Schedule ACC-13.

(E) Schedule ACC-14.

(F) Schedule ACC-15.

(G) Schedule ACC-16.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

UTILITY PLANT IN SERVICE - IATAN 2 ESTIMATE

1. Company Claim	\$1,029,301,000	(A)
2. Revised Company Claim	<u>1,027,861,000</u>	(A)
3. Recommended Adjustment (\$)	(\$1,440,000)	
4. Allocation to Kansas (%)	<u>45.64%</u>	(B)
5. Allocation to Kansas (\$)	<u>(\$657,183)</u>	

Sources:

(A) Response to KCC-95.

(B) Company Filing, JPW2010-1, Schedule 11,
page 22 or 47, line 11-021.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

UTILITY PLANT IN SERVICE - IATAN 2 PRUDENCE

1. Company Claim	\$1,027,861,000	(A)
2. Regulatory Plan Estimate	<u>733,666,000</u>	(B)
3. Budget to Actual	(\$294,195,000)	
4. Recommended Adjustment (%)	<u>25.00%</u>	(C)
5. Recommended Adjustment (\$)	(\$73,548,750)	
6. Allocation to Kansas (%)	<u>45.64%</u>	(D)
7. Allocation to Kansas (\$)	<u>(\$33,565,958)</u>	

Sources:

(A) Schedule ACC-10.

(B) Regulatory Plan, Appendix D.

(C) Recommendation of Ms. Crane.

(D) Company Filing, JPW2010-1, Schedule 11,
page 22 or 47, line 11-021.

Schedule ACC-12

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

ACCUMULATED DEPRECIATION-IATAN 2

1. Recommended Plant Adjustments	\$34,223,141	(A)
2. Composite Depreciation Rate	<u>3.64%</u>	(B)
3. Annual Depreciation Impact	\$1,244,696	
4. Adjustment to Accumulated Dep.	<u>\$207,449</u>	(C)

Sources:

(A) Schedules ACC-10 and ACC-11.

(B) Annualized rate based on Company Filing, Workpapers to
Adjustment No. RB-30.

(C) Line 3 / 12 * 2.

Schedule ACC-13

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

CASH WORKING CAPITAL

1. Recommended Adjustment	<u>(\$1,310,260)</u>	(A)
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Sources:

(A) Company Filing, Section 6(ii), Schedule 16, page 2 of 15,
lines 16-037, 16-042, and 16-054.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

MATERIALS AND SUPPLIES

1. Thirteen Month Average	\$72,373,750	(A)
2. Company Claim	<u>78,928,458</u>	(B)
3. Recommended Adjustment	(\$6,554,708)	
4. Allocation to Kansas (%)	<u>45.90%</u>	(C)
5. Allocation to Kansas (\$)	<u>(\$3,008,660)</u>	

Sources:

(A) Response to KCC-34.

(B) Company Filing, Section 6(i), Schedule 15, page 1, line 15-032.

(C) Derived from Company Filing, Section 6(i), Schedule 15, page 1,
line 15-032.

Schedule ACC-15

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

FAS 87 PENSION REGULATORY ASSET

1. Revised Company Claim	\$21,295,558	(A)
2. Original Company Claim	<u>17,315,334</u>	(B)
3. Recommended Adjustment	\$3,980,224	
4. Allocation to Kansas (%)	<u>46.08%</u>	(C)
5. Allocation to Kansas (\$)	<u>\$1,833,916</u>	

Sources:

(A) Revised Workpapers to Adjustment CS-65, May 6, 2010.

(B) Company Filing, Workpapers to Adjustment CS-65.

(C) Derived from Company Filing, Section 6(i), Schedule 15,
page 1, line 1-040.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

ACCUMULATED DEFERRED INCOME TAXES

1. Recommended Adjustment	<u>\$25,134,888</u>	(A)
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Sources:

(A) Company Filing, Workpapers to Adjustment CS-125.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$131,172,521	1
2. Pro Forma Sales Revenue	(1,609,861)	18
3. Forfeited Discount Revenue	63,431	19
4. Salary and Wage Expense	655,218	20
5. Incentive Compensation Expense - Cash Awards	2,108,059	21
6. Incentive Compensation Expense - Stock Awards	561,050	22
7. Payroll Tax Expense	245,003	23
8. Employee Benefits Expense - 401K Match	79,555	24
9. Pension Expense	(1,002,356)	25
10. Amortization of Pension Regulatory Asset	(221,601)	26
11. Other Benefits Expense	872,946	27
12. Bad Debt Expense - Uncollectible Rate	37,149	28
13. Bad Debt Expense-Rate Increase	129,158	29
14. Wolf Creek Refueling Outage Expense	97,958	30
15. SO2 Emission Allowances Proceeds	2,233,622	31
16. Production Maintenance Expense	800,915	32
17. Distribution Maintenance Expense	304,228	33
18. Rate Case Expense	238,498	34
19. Credit Card Expense	37,354	35
20. Lobbying Expense	5,031	36
21. Membership Dues Expense	46,508	37
22. Meals and Entertainment Expense	237,967	38
23. Interest on Customer Deposits	6,175	39
24. Property Tax Expense	375,062	40
25. Depreciation Expense	752,014	41
26. Interest Synchronization	(3,150,096)	42
27. Net Operating Income	<u>\$135,075,508</u>	

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

PRO FORMA SALES REVENUE

1. Recommended Adjustment		\$2,664,560	(A)
2. Income Taxes @	39.58%	<u>1,054,699</u>	
3. Decrease to Operating Income		<u>\$1,609,861</u>	

Sources:

(A) Response to KCC-480.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****FORFEITED DISCOUNT REVENUE**

1. Sales Revenue Per Filing	\$570,933,090	(A)
2. Correction to Filed Revenue	<u>(2,664,560)</u>	(B)
3. Pro Forma Sales Revenue	\$568,268,530	
4. Recommended Rate	<u>0.28%</u>	(C)
5. Pro Forma Forfeited Discounts	\$1,595,528	
6. Original Company Claim	<u>1,490,540</u>	(A)
7. Recommended Adjustment	\$104,988	
8. Income Taxes @ 39.58%	<u>41,557</u>	
9. Operating Income Impact	<u>\$63,431</u>	

Sources:

(A) Company Filing, Workpaper to Adjustment R-21.

(B) Schedule ACC-18.

(C) Derived from Company Filing, Workpaper to Adjustment R-21,
excludes June 2009.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****SALARY AND WAGE EXPENSE**

1. Company Claim		\$4,893,857	(A)
2. Allocation to KCPL (%)		<u>68.80%</u>	(A)
3. Allocation to KCPL (\$)		\$3,366,974	
4. Allocation to Joint Owners @	6.49%	<u>218,634</u>	(B)
5. Net KCP&L Allocation		\$3,148,339	
6. Allocation to Kansas (%)		<u>46.08%</u>	(C)
7. Kansas Expense Adjustment (\$)		\$1,450,620	
8. Allocation to Expense (%)		<u>74.76%</u>	(A)
9. Allocation to Expense (\$)		\$1,084,483	
10. Income Taxes @	39.58%	<u>429,266</u>	
11. Operating Income		<u>\$655,218</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment CS-50.

(B) Allocation percentage derived from Company Filing, Workpapers to Adjustment CS-50.

(C) Derived from Company Filing, Section 12 (ii), Schedule 18, page 4, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY
TEST YEAR ENDING SEPTEMBER 30, 2009
INCENTIVE COMPENSATION - CASH AWARDS

1. Company Claim (Ex. Joint Partners)	\$14,561,134	(A)
2. Allocation to KCP&L (%)	<u>68.80%</u>	(A)
3. Allocation to KCP&L (\$)	\$10,018,060	
4. Allocation to Kansas (%)	<u>46.08%</u>	(B)
5. Kansas Expense Adjustment (\$)	\$4,615,892	
6 Allocation to Expense (%)	<u>75.59%</u>	(A)
7 Allocation to Expense (\$)	\$3,489,153	
8 Income Taxes @	39.58% <u>1,381,094</u>	
9. Operating Income Impact	<u>\$2,108,059</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment CS-51.

(B) Derived from Company Filing, Section 12 (ii), Schedule 18,
page 4, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****INCENTIVE COMPENSATION EXPENSE - STOCK AWARDS**

1. Test Year Costs		\$3,875,375	(A)
2. Allocation to KCP&L (%)		<u>68.80%</u>	(B)
3. Allocation to KCP&L (\$)		\$2,666,258	
4. Allocation to Kansas (%)		<u>46.08%</u>	(C)
5. Kansas Expense Adjustment (\$)		\$1,228,497	
6. Allocation to Expense (%)		<u>75.59%</u>	
7. Allocation to Expense (\$)		\$928,621	
8. Income Taxes @	39.58%	<u>367,571</u>	
9. Operating Income Impact		<u>\$561,050</u>	

Sources:

(A) Response to CURB-10.

(B) Company Filing, Workpapers to Adjustment CS-51.

(C) Derived from Company Filing, Section 12 (ii), Schedule 18, page 4, line 18-024.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

PAYROLL TAX EXPENSE

1. Pro Forma Payroll Adjustments		\$5,502,257	(A)
2. Payroll Taxes @ 7.37%		\$405,516	(B)
3. Income Taxes @	39.58%	<u>160,514</u>	
4. Operating Income Impact		<u>\$245,003</u>	

Sources:

(A) Schedules ACC-20, ACC-21, and ACC-22.

(B) Rate per Company Filing, Workpapers to Adjustment CS-53.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

EMPLOYEE BENEFITS EXPENSE - 401K MATCH

1. Salary and Wage Adjustment		\$1,084,483	(A)
2. Incentive Compensation Adjustment		<u>3,489,153</u>	(B)
3. Total Recommended Adjustments		\$4,573,636	
4. Company Matching Rate		<u>2.88%</u>	(C)
5. Pro Forma 401 K Adjustment		\$131,675	
6. Income Taxes @	39.58%	<u>52,120</u>	
7. Operating Income Impact		<u>\$79,555</u>	

Sources:

(A) Schedule ACC-20.

(B) Schedule ACC-21.

(C) Company Filing, Workpapers to Adjustment CS-52.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****PENSION EXPENSE**

1. Revised Company Claim	\$46,882,590	(A)
2. Removal of SERP Costs	(1,174,964)	(A)
3. Removal of WCNOG SERP Costs	<u>(233,486)</u>	(A)
4. Recommended Pension Costs	\$45,474,140	
5. Original Company Claim	<u>40,912,247</u>	(B)
6. Recommended Adjustment	\$4,561,893	
7. Allocation to Expense (%)	<u>78.93%</u>	(C)
8. Allocation to Expense (\$)	\$3,600,702	
9. Allocation to Kansas (%)	<u>46.08%</u>	(D)
10. Allocation to Kansas (\$)	\$1,659,049	
11. Income Taxes @	39.58%	<u>656,693</u>
12. Decrease to Operating Income	<u>\$1,002,356</u>	

Sources:

(A) Revised Company Workpapers to Adjustment CS-65, May 4, 2010.

(B) Company Filing, Workpapers to Adjustment CS-65.

(C) Derived from Revised Company Workpapers to Adjustment CS-65, May 4, 2010.

(D) Company Filing, Schedule JPW2010-1, Schedule 4, page 10 of 47, line 4-334.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

AMORTIZATION OF PENSION REGULATORY ASSET

1. Adjustment to Regulatory Asset		\$1,833,916	(A)
2. Amortization Period (Yrs.)		<u>5</u>	(B)
3. Increase to Amortization Expense		\$366,783	
4. Income Taxes @	39.58%	<u>145,182</u>	
5. Decrease to Operating Income		<u>\$221,601</u>	

Sources:

(A) Schedule ACC-15.

(B) Approved amortization period per Regulatory Plan.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

OTHER BENEFITS EXPENSE

1. Recommended Adjustment		\$3,135,833	(A)
2. Allocation to Kansas (%)		<u>46.08%</u>	(B)
3. Kansas Expense Adjustment (\$)		\$1,444,857	
4. Income Taxes @	39.58%	<u>571,911</u>	
5. Operating Income Impact		<u>\$872,946</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment CS-60.

(B) Company Filing, Schedule JPW2010-1, Schedule 4,
page 10 of 47, line 4-337.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****BAD DEBT EXPENSE - UNCOLLECTIBLE RATE**

1. Test Year Revenue	\$490,047,693	(A)
2. Revenue Adjustment	<u>80,885,398</u>	(A)
3. Total Pro Forma Revenue	\$570,933,090	
4. Pro Forma Uncollectible Rate	<u>0.3764%</u>	(B)
5. Pro Forma Uncollectible Costs	\$2,148,879	
6. Company Claim	<u>2,210,367</u>	(C)
7. Recommended Adjustment	\$61,488	
8. Income Taxes @	39.58% <u>24,338</u>	
9. Operating Income Impact	<u>\$37,149</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment R-20.

(B) Derived from Company Workpapers, Adjustment CS-20.

(C) Company Filing, Schedule JPW2010-1, Schedule 4,
page 9 of 47, line 4-290.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

BAD DEBT EXPENSE - RATE INCREASE

1. Requested Rate Increase		\$55,225,000	(A)
2. Pro Forma Uncollectible Rate		<u>0.3871%</u>	(B)
3. Recommended Adjustment		\$213,776	
4. Income Taxes @	39.58%	<u>84,618</u>	
5. Operating Income Impact		<u>\$129,158</u>	

Sources:

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

(B) Company Filing, Workpapers to Adjustment CS-20.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****WOLF CREEK REFUELING OUTAGE EXPENSE**

1. Actual Refueling Expense	\$21,491,571	(A)
2. Company Claim	<u>22,024,054</u>	(B)
3. Recommended Adjustment	\$532,483	
4. Recommended Annual Adjustment	354,989	(C)
5. Allocation to Kansas (%)	<u>45.67%</u>	(D)
6. Allocation to Kansas (\$)	\$162,135	
7. Income Taxes @	39.58% <u>64,177</u>	
8. Operating Income Impact	<u>\$97,958</u>	

Sources:

(A) Response to CURB-73.

(B) Company Filing, Workpapers to Adjustment CS-36.

(C) Line 3 / 18 months X 12 months.

(D) Company Filing, Schedule JPW2010-1, Schedule 4, page 7 of 47,
line 4-139.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****SO2 EMISSION ALLOWANCES PROCEEDS**

1. Kansas Deferred Emission Proceeds		\$87,031,961	(A)
2. Allocation to Kansas (%)		<u>42.48%</u>	(A)
3. Allocation to Kansas (\$)		\$36,969,785	
4. Proposed Amortization Period (Yrs).		<u>10</u>	(B)
5. Annual Amortization		\$3,696,978	
6. Income Taxes @	39.58%	<u>1,463,356</u>	
7. Operating Income Impact		<u>\$2,233,622</u>	

Sources:

(A) Company Filing, Section 3(i), Schedule 1, page 1, line 1-049.

(B) Recommendation of Ms. Crane.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

PRODUCTION MAINTENANCE EXPENSES

1. Actual Test Year Expense		\$26,517,598	(A)
2. Company Claim		<u>29,422,290</u>	(A)
3. Recommended Adjustment		\$2,904,692	
4. Allocation to Kansas (%)		<u>45.64%</u>	(B)
5. Allocation to Kansas (\$)		\$1,325,635	
6. Income Taxes @	39.58%	<u>524,719</u>	
7. Operating Income Impact		<u>\$800,915</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment CS-42.

(B) Company Filing, Schedule JPW2010-1, Schedule 4, page 6 of 47,
line 4-073.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****DISTRIBUTION MAINTENANCE EXPENSES**

1. Actual Test Year		\$15,192,700	(A)
2. Company Claim		<u>16,307,542</u>	(A)
3. Recommended Adjustment		\$1,114,842	
4. Allocation to Kansas (%)		<u>45.17%</u>	(B)
5. Allocation to Kansas (\$)		\$503,543	
6. Income Taxes @	39.58%	<u>199,315</u>	
7. Operating Income Impact		<u>\$304,228</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment CS-41.

(B) Company Filing, Schedule JPW2010-1, Schedule 4, page 9 of 47, line 4-271.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****RATE CASE EXPENSES**

1. Company Claim - 2009 Case		\$2,314,299	(A)
2. Recommended Allowance		<u>1,157,150</u>	(B)
3. Recommended Adjustment		\$1,157,150	
4. Amortization Period (Yrs.)		<u>4</u>	(A)
5. Annual Expense Adjustment		\$289,287	
6. Claim for Transmission Case		<u>63,718</u>	(C)
7. Total Recommended Adjustment		\$353,005	
8. Income Taxes @	39.58%	<u>114,507</u>	
9. Operating Income Impact		<u>\$238,498</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment CS-80.

(B) Reflects 50% recommended disallowance.

(C) Total cost of \$150,000 per Company Filing, Workpapers to Adjustment CS-80. Allocated per Company Filing, Schedule JPW2010-1, Schedule 4, page 10 of 47 , line 4-345.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****CREDIT CARD EXPENSE**

1. Total Payments based on 6.3% Acceptance	REDACTED	(A)
2. Rate Per Card		(B)
3. Total Pro Forma Costs	\$436,847	
4. Company Claim	<u>568,595</u>	(B)
5. Recommended Adjustment	\$131,748	
6. Allocation to Kansas (%)	<u>46.93%</u>	(C)
7. Kansas Expense Adjustment (\$)	\$61,827	
8. Income Taxes @	39.58% <u>24,473</u>	
9. Operating Income Impact	<u>\$37,354</u>	

Sources:

(A) Reflects actual rate at September 2009 per Company Filing, Workpapers to Adjustment CS-77.

(B) Company Filing, Workpapers to Adjustment No. CS-77.

(C) Company Filing, Schedule JPW2010-1, Schedule 4, page 9 of 47, line 4-288.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****MEMBERSHIP DUES EXPENSE**

1. EEI Dues		\$363,739	(A)
2. Recommended Adjustment (%)		<u>50.00%</u>	(B)
3. Recommended Adjustment (\$)		\$181,870	
4. Allocation to Kansas (%)		<u>42.33%</u>	(C)
5. Allocation to Kansas (\$)		\$76,977	
6. Income Taxes @	39.58%	<u>30,470</u>	
7. Operating Income Impact		<u>\$46,508</u>	

Sources:

(A) Response to KCC-46.

(B) Reflects elimination of 50% of dues expenses.

(C) Company Filing, Section PJW2010-1, Schedule 4,
page 11 of 47, line 4-359.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

LOBBYING EXPENSE

1. Lobbying Expenses		18,072	(A)
2. Allocation to Kansas (%)		<u>46.08%</u>	(B)
3. Allocation to Kansas (\$)		\$8,327	
4. Income Taxes @	39.58%	<u>3,296</u>	
5. Operating Income Impact		<u>\$5,031</u>	

Sources:

(A) Response to CURB-42.

(B) Company Filing, Section JPW2010-1, Schedule 4,
page 10 of 47, line 4-337.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

MEALS AND ENTERTAINMENT EXPENSE

1. Company Claim		\$854,835	(A)
2. Allocation to Kansas (%)		<u>46.08%</u>	(A)
3. Allocation to Kansas (\$)		\$393,871	
4. Income Taxes @	39.58%	<u>155,904</u>	
5. Operating Income Impact		<u>\$237,967</u>	

Sources:

(A) Company Filing, Section JPW2010-1, Schedule 7,
page 18 of 47, line 7-036.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

INTEREST ON CUSTOMER DEPOSITS

1. Customer Deposits-Balance		\$2,044,148	(A)
2. Current Authorized Rate		<u>0.50%</u>	(B)
3. Pro Forma Interest Expense		\$10,221	
4. Company Claim		<u>20,441</u>	(C)
5. Recommended Adjustment		\$10,220	
6. Income Taxes @	39.58%	<u>4,045</u>	
7. Operating Income Impact		<u>\$6,175</u>	

Sources:

(A) Company Filing, Section 3(i), Schedule 1, page 1, line 1-054.

(B) Reflects interest rate per Order of December 14, 2009
in KCC Docket No. 98-GIMX-348-GIV.

(C) Company Filing, Workpapers to CS-76.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

PROPERTY TAX EXPENSE

1. Revised Company Claim		\$65,786,334	(A)
2. Original Company Claim		<u>67,137,259</u>	(B)
3. Recommended Expense Adjustment		\$1,350,925	
4. Allocation to Kansas (%)		<u>45.95%</u>	(C)
5. Kansas Adjustment (\$)		\$620,784	
6. Income Taxes @	39.58%	<u>245,722</u>	
7. Operating Income Impact		<u>\$375,062</u>	

Sources:

(A) Response to KCC-180.

(B) Company Filing, Workpapers to Adjustment CS-126.

(C) Company Filing, Section JPW2010-1, Schedule 6,
page 17 of 47, line 6-012.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

DEPRECIATION EXPENSE

1. Recommended Iatan 2 Adjustment	\$34,223,141	(A)
2. Composite Depreciation Rate	<u>3.64%</u>	(B)
3. Depreciation Expense Adjustment	\$1,244,696	
4. Income Taxes @	39.58% <u>492,682</u>	
5. Operating Income Impact	<u>\$752,014</u>	

Sources:

(A) Schedules ACC-10 and ACC-11..

(B) Annualized rate based on Company Filing, Workpapers to Adjustment No. RB-30.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

INTEREST SYNCHRONIZATION

1. Pro Forma Rate Base	\$1,731,941,171	(A)
2. Weighted Cost of Debt	<u>3.49%</u>	(B)
3. Total Pro Forma Interest	\$60,405,189	
4. Company Claim	<u>68,363,494</u>	(C)
5. Increase in Taxable Income	\$7,958,305	
6. Increase in Income Taxes @ 39.58%	<u>\$3,150,096</u>	

Sources:

(A) Schedule ACC-9.

(B) Schedule ACC-2.

(C) Company Filing, Section 11 (ii), (iii) and (iv), Schedule 7,
page 2, line 7-043 (excludes interest on customer deposits).

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING SEPTEMBER 30, 2009

INCOME TAX FACTOR

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

Sources:

(A) Tax rates per Company Filing, Section 11, (ii), (iii), and (iv),
Schedule 7, page 2, lines 7-059 and 7-068.

(B) Line 2 + Line 4.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****REVENUE MULTIPLIER**

1. Revenue	100.00%	
2. Forfeited Discounts	-0.28%	(A)
3. Uncollectibles	<u>0.38%</u>	(B)
4. Net Revenue	99.90%	
5. State Income Taxes @ 7.05%	<u>7.04%</u>	(C)
6. Federal Taxable Income	92.86%	
7. Income Taxes @ 35%	<u>32.50%</u>	(C)
8. Operating Income	60.36%	
9. Revenue Multiplier	<u>1.65673</u>	(D)

Sources:

(A) Rate per Schedule ACC-19.

(B) Rate per Schedule ACC-28.

(C) Tax rates per Company Filing, Section 11, (ii), (iii), and (iv),
Schedule 7, page 2, lines 7-059 and 7-068.

(D) Line 1 / Line 8.

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return	(\$32,961,181)
Rate Base Adjustments:	
2. Utility Plant In Service	(4,540,105)
3. Cash Working Capital	(174,882)
4. Materials and Supplies	(401,569)
5. FAS 87 Pension Regulatory Asset	244,774
6. Accumulated Deferred Taxes	(3,354,776)
Operating Income Adjustments	
7. Pro Forma Sales Revenue	2,667,110
8. Forfeited Discount Revenue	(105,088)
9. Salary and Wage Expense	(1,085,521)
10. Incentive Compensation Expense - Cash Awards	(3,492,492)
11. Incentive Compensation Expense - Stock Awards	(929,510)
12. Payroll Tax Expense	(405,904)
13. Employee Benefits Expense - 401K Match	(131,801)
14. Pension Expense	1,660,637
15. Amortization of Pension Regulatory Asset	367,134
16. Other Benefits Expense	(1,446,240)
17. Bad Debt Expense - Uncollectible Rate	(61,547)
18. Bad Debt Expense-Rate Increase	(213,981)
19. Wolf Creek Refueling Outage Expense	(162,290)
20. SO2 Emission Allowances Proceeds	(3,700,517)
21. Production Maintenance Expense	(1,326,903)
22. Distribution Maintenance Expense	(504,025)
23. Rate Case Expense	(395,127)
24. Credit Card Expense	(61,886)
25. Lobbying Expense	(8,335)
26. Membership Dues Expense	(77,051)
22. Meals and Entertainment Expense	(394,248)
23. Interest on Customer Deposits	(10,230)
24. Property Tax Expense	(621,378)
25. Depreciation Expense	(1,245,887)
26. Interest Synchronization	5,218,870
Revenue Multiplier	(191,425)
27. Total Recommended Adjustments	<u>(\$47,845,373)</u>
28. Company Claim	<u>55,225,000</u>
29. Revenue Requirement Deficiency	<u>\$7,379,627</u>

KANSAS CITY POWER AND LIGHT COMPANY**TEST YEAR ENDING SEPTEMBER 30, 2009****PRO FORMA INCOME STATEMENT**

	Per Company	CURB Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment (A)	Pro Forma Proposed Rates
1. Operating Revenues	\$633,672,135	(\$2,559,572)	\$631,112,563	\$7,400,347	\$638,512,909
2. Operating Expenses	348,035,379	(12,329,267)	335,706,112	27,853	335,733,965
3. Depreciation and Amortization	85,706,222	(877,913)	84,828,309	0	84,828,309
4. Taxes Other Than Income	36,970,189	(1,026,300)	35,943,889	0	35,943,889
5. Taxable Income Before Interest Expenses	\$162,960,345	\$11,673,908	\$174,634,253	\$7,372,493	\$182,006,746
6. Interest Expense	68,363,494	(7,958,305)	60,405,189		60,405,189
7. Taxable Income	\$94,596,851	\$19,632,212	\$114,229,063	\$7,372,493	\$121,601,557
8. Income Taxes @ 39.58%	31,787,825	7,770,920	39,558,745	2,918,217	42,476,963
9. Operating Income (B)	\$131,172,520	\$3,902,987	\$135,075,507	\$4,454,276	\$139,529,783
10. Rate Base	\$1,793,576,755		\$1,731,941,171		\$1,731,941,171
11. Rate of Return	<u>7.31%</u>		<u>7.80%</u>		<u>8.06%</u>

Sources:

(A) Includes incremental forfeited discount revenue.

(B) Line 5 - Line 8.

APPENDIX C

Referenced Data Requests

CURB-6 (Partial)
CURB-8 (Partial)*
CURB-10 (Partial)*
CURB-19
CURB-42
CURB-59
CURB-64
CURB-67**
CURB-73**
CURB-87

KCC-34 (Partial)
KCC-46 (Partial)
KCC-95**
KCC-180 (Partial)
KCC-480 (Partial)

*** Confidential portions of response not included**

**** Confidential response – not included**

DATA REQUEST– Set CURB_20100121

Case: 10-KCPE-415-RTS

Date of Response: 02/01/2010

Information Provided By: N/A

Requested by: Springe David

Question No. : 0006

Provide the number of employee positions authorized and the actual number of employees for each month from January 2007 through the latest date available. Please provide this information separately for union and non-union personnel.

Response:

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

Attachments:

CURB0006_Verification.pdf

Q0006_2007_01.xls

Q0006_2007_02.xls

Q0006_2007_03.xls

Q0006_2007_04.xls

Q0006_2007_05.xls

Q0006_2007_06.xls

Q0006_2007_07.xls

Q0006_2007_08.xls

Q0006_2007_09.xls

Q0006_2007_10.xls

Q0006_2007_11.xls

Q0006_2007_12.xls

Q0006_2008_01.xls

Q0006_2008_02.xls

Q0006_2008_03.xls

Q0006_2008_04.xls

Q0006_2008_05.xls

Q0006_2008_06.xls

Q0006_2008_07.xls

Q0006_2008_08.xls

Q0006_2008_09.xls

Q0006_2008_10.xls

Q0006_2008_11.xls

Q0006_2008_12.xls

Q0006_2009_01.xls

Q0006_2009_02.xls

Q0006_2009_03.xls
Q0006_2009_04.xls
Q0006_2009_05.xls
Q0006_2009_06.xls
Q0006_2009_07.xls
Q0006_2009_08.xls
Q0006_2009_09.xls
Q0006_2009_10.xls
Q0006_2009_11.xls
Q0006_2009_12.xls

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,263.3
Unfunded positions	0.0
Funded in 2007 Budget	<u>3,263.3</u>
Actual Full-Time Equivalents	
Management	
Executive	23.0
Department Head	185.0
Supervisor	312.0
Professional	780.4
Other	74.2
Total	<u>1,374.6</u>
Bargaining Unit	
Local 1613	375.5
Local 1464	721.0
Local 412	789.0
Total	<u>1,885.5</u>
Company Totals	<u>3,260.1</u>
Open Funded Positions	<u>3.2</u>

Other Information

	<u>Headcounts</u>	
Headcount by Employee Type		
Regular	3,246	
Summer Students	0	
Temporaries and Interns	18	
	<u>3,264</u>	
Headcount by Employee Status		
Full-Time	3,250	
Part-Time	14	
	<u>3,264</u>	
Other employees not included in counts		
Various leaves of absence	11	
Long-term disability	12	
	<u>23</u>	
Diversity Statistics		
Female	865	26.5%
Minority	476	14.6%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,256.3
Unfunded positions	0.0
Funded in 2007 Budget	<u>3,256.3</u>
Actual Full-Time Equivalents	
Management	
Executive	23.0
Department Head	184.0
Supervisor	314.0
Professional	775.0
Other	71.7
Total	<u>1,367.7</u>
Bargaining Unit	
Local 1613	373.5
Local 1464	725.0
Local 412	793.0
Total	<u>1,891.5</u>
Company Totals	<u>3,259.2</u>
Open Funded Positions	<u>(3.0)</u>

Other Information

Headcounts

Headcount by Employee Type

Regular	3,187
Transitional - KCPL	34
Transitional - Black Hills	26
Summer Students	0
Temporaries and Interns	17
Total	<u>3,264</u>

Headcount by Employee Status

Full-Time	3,249
Part-Time	15
Total	<u>3,264</u>

Other employees not included in counts

Various leaves of absence	8
Long-term disability	13
Total	<u>21</u>

Diversity Statistics

Female	860	26.3%
Minority	469	14.4%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,256.3
Unfunded positions	0.0
Funded in 2007 Budget	<u>3,256.3</u>
Actual Full-Time Equivalents	
Management	
Executive	23.0
Department Head	184.0
Supervisor	316.0
Professional	777.0
Other	21.7
Total	<u>1,321.7</u>
Bargaining Unit	
Local 1613	420.6
Local 1464	724.0
Local 412	790.0
Total	<u>1,934.6</u>
Company Totals	<u>3,256.3</u>
Open Funded Positions	<u>(0.1)</u>

Other Information

	<u>Headcounts</u>	
Headcount by Employee Type		
Regular	3,193	
Transitional - KCPL	30	
Transitional - Black Hills	22	
Summer Students	0	
Temporaries and Interns	15	
Total	<u>3,260</u>	
Headcount by Employee Status		
Full-Time	3,244	
Part-Time	16	
Total	<u>3,260</u>	
Other employees not included in counts		
Various leaves of absence	6	
Long-term disability	13	
Total	<u>19</u>	
Diversity Statistics		
Female	862	26.4%
Minority	470	14.4%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,248.3
Unfunded positions	0.0
Funded in 2007 Budget	<u>3,248.3</u>
Actual Full-Time Equivalents	
Management	
Executive	23.0
Department Head	183.0
Supervisor	321.0
Professional	771.0
Other	20.7
Total	<u>1,318.6</u>
Bargaining Unit	
Local 1613	423.6
Local 1464	724.0
Local 412	788.0
Total	<u>1,935.6</u>
 Company Totals	 <u>3,254.2</u>
 Open Funded Positions	 <u>(6.0)</u>

Other Information

	<u>Headcounts</u>	
Headcount by Employee Type		
Regular	3,191	
Transitional - KCPL	30	
Transitional - Black Hills	22	
Summer Students	0	
Temporaries and Interns	16	
Total	<u>3,259</u>	
Headcount by Employee Status		
Full-Time	3,243	
Part-Time	16	
Total	<u>3,259</u>	
Other employees not included in counts		
Various leaves of absence	4	
Long-term disability	13	
Total	<u>17</u>	
Diversity Statistics		
Female	861	26.4%
Minority	470	14.4%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	<u>3,317.2</u>
Actual Full-Time Equivalents	
Management	
Executive	22.0
Department Head	181.0
Supervisor	324.0
Professional	757.8
Other	10.7
Total	<u>1,295.4</u>
Bargaining Unit	
Local 1613	421.6
Local 1464	723.0
Local 412	792.0
Total	<u>1,936.6</u>
Company Totals	<u>3,232.0</u>
Open Funded Positions	85.2
Black Hills Transitional included above	14.8
Open Funded Positions	<u><u>100.0</u></u>

Other Information

Headcounts

Headcount by Employee Type

Regular	3,192
Transitional - KCPL	23
Transitional - Black Hills	15
Summer Students	0
Temporaries and Interns	7
Total	<u>3,237</u>

Headcount by Employee Status

Full-Time	3,220
Part-Time	17
Total	<u>3,237</u>

Other employees not included in counts

Various leaves of absence	4
Long-term disability	13
Total	<u>17</u>

Diversity Statistics

Female	850	26.3%
Minority	462	14.3%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	3,317.2
Actual Full-Time Equivalents	
Management	
Executive	22.0
Department Head	183.0
Supervisor	324.0
Professional	752.8
Other	10.7
Total	1,292.4
Bargaining Unit	
Local 1613	422.6
Local 1464	722.0
Local 412	797.0
Total	1,941.6
Company Totals	3,234.0
Open Funded Positions	83.2
Black Hills Transitional included above	12.8
Open Funded Positions	96.0

Other Information

Headcounts

Headcount by Employee Type

Regular	3,197
Transitional - KCPL	22
Transitional - Black Hills	13
Summer Students	0
Temporaries and Interns	7
Total	3,239

Headcount by Employee Status

Full-Time	3,222
Part-Time	17
Total	3,239

Other employees not included in counts

Various leaves of absence	4
Long-term disability	13
Total	17

Diversity Statistics

Female	850	26.2%
Minority	462	14.3%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	<u>3,317.2</u>
Actual Full-Time Equivalents	
Management	
Executive	22.0
Department Head	184.0
Supervisor	322.0
Professional	750.8
Other	10.3
Total	<u>1,289.0</u>
Bargaining Unit	
Local 1613	421.6
Local 1464	721.0
Local 412	795.0
Total	<u>1,937.6</u>
Company Totals	<u>3,226.6</u>
Open Funded Positions	90.6
Black Hills Transitional included above	12.8
Open Funded Positions	<u>103.4</u>

Other Information

Headcounts

Headcount by Employee Type

Regular	3,189
Transitional - KCPL	21
Transitional - Black Hills	13
Summer Students	0
Temporaries and Interns	9
Total	<u>3,232</u>

Headcount by Employee Status

Full-Time	3,215
Part-Time	17
Total	<u>3,232</u>

Other employees not included in counts

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

Diversity Statistics

Female	847	26.2%
Minority	461	14.3%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	<u>3,317.2</u>
Actual Full-Time Equivalents	
Management	
Executive	22.0
Department Head	182.0
Supervisor	323.0
Professional	741.8
Other	10.3
Total	<u>1,279.0</u>
Bargaining Unit	
Local 1613	416.6
Local 1464	718.0
Local 412	793.0
Total	<u>1,927.6</u>
Company Totals	<u>3,206.6</u>
Open Funded Positions	110.6
Black Hills Transitional included above	11.8
Open Funded Positions	<u>122.4</u>

Other Information

Headcounts

Headcount by Employee Type

Regular	3,172
Transitional - KCPL	19
Transitional - Black Hills	12
Summer Students	0
Temporaries and Interns	9
Total	<u>3,212</u>

Headcount by Employee Status

Full-Time	3,195
Part-Time	17
Total	<u>3,212</u>

Other employees not included in counts

Various leaves of absence	5
Long-term disability	9
Total	<u>14</u>

Diversity Statistics

Female	841	26.2%
Minority	456	14.2%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	3,317.2
Actual Full-Time Equivalents	
Management	
Executive	22.0
Department Head	181.0
Supervisor	326.0
Professional	738.8
Other	11.3
Total	1,279.0
Bargaining Unit	
Local 1613	414.6
Local 1464	715.0
Local 412	801.0
Total	1,930.6
Company Totals	3,209.6
Open Funded Positions	107.6
Black Hills Transitional included above	11.8
Open Funded Positions	119.4

Other Information

Headcounts

Headcount by Employee Type

Regular	3,175
Transitional - KCPL	18
Transitional - Black Hills	12
Summer Students	0
Temporaries and Interns	10
Total	3,215

Headcount by Employee Status

Full-Time	3,198
Part-Time	17
Total	3,215

Other employees not included in counts

Various leaves of absence	4
Long-term disability	8
Total	12

Diversity Statistics

Female	841	26.2%
Minority	456	14.2%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	3,317.2
Actual Full-Time Equivalents	
Management	
Executive	22.0
Department Head	179.0
Supervisor	327.0
Professional	735.8
Other	8.3
Total	1,272.0
Bargaining Unit	
Local 1613	410.6
Local 1464	711.0
Local 412	801.0
Total	1,922.6
Company Totals	3,194.6
Open Funded Positions	122.6
Black Hills Transitional included above	11.8
Open Funded Positions	134.4

Other Information

	<u>Headcounts</u>	
Headcount by Employee Type		
Regular	3,162	
Transitional - KCPL	18	
Transitional - Black Hills	12	
Summer Students	0	
Temporaries and Interns	8	
Total	3,200	
Headcount by Employee Status		
Full-Time	3,183	
Part-Time	17	
Total	3,200	
Other employees not included in counts		
Various leaves of absence	5	
Long-term disability	7	
Total	12	
Diversity Statistics		
Female	837	26.2%
Minority	453	14.2%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	3,317.2
Actual Full-Time Equivalents	
Management	
Executive	21.0
Department Head	178.0
Supervisor	324.5
Professional	722.1
Other	7.3
Total	1,252.9
Bargaining Unit	
Local 1613	405.6
Local 1464	710.0
Local 412	819.0
Total	1,934.6
Company Totals	3,187.5
Open Funded Positions	129.8
Black Hills Transitional included above	3.8
Open Funded Positions	133.6

Other Information

Headcounts

Headcount by Employee Type

Regular	3,170
Transitional - KCPL	12
Transitional - Black Hills	4
Summer Students	0
Temporaries and Interns	7
Total	3,193

Headcount by Employee Status

Full-Time	3,176
Part-Time	17
Total	3,193

Other employees not included in counts

Various leaves of absence	5
Long-term disability	6
Total	11

Diversity Statistics

Female	826	25.9%
Minority	451	14.1%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	<u>3,317.2</u>
Actual Full-Time Equivalents	
Management	
Executive	21.0
Department Head	174.0
Supervisor	326.5
Professional	709.3
Other	5.3
Total	<u>1,236.1</u>
Bargaining Unit	
Local 1613	403.6
Local 1464	706.0
Local 412	828.0
Total	<u>1,937.6</u>
Company Totals	<u>3,173.7</u>
Open Funded Positions	143.6
Black Hills Transitional included above	0
Open Funded Positions	<u><u>143.6</u></u>

Other Information

	<u>Headcounts</u>	
Headcount by Employee Type		
Regular	3,171	
Transitional - KCPL	3	
Transitional - Black Hills	0	
Summer Students	0	
Temporaries and Interns	5	
Total	<u>3,179</u>	
Headcount by Employee Status		
Full-Time	3,163	
Part-Time	16	
Total	<u>3,179</u>	
Other employees not included in counts		
Various leaves of absence	5	
Long-term disability	5	
Total	<u>10</u>	
Diversity Statistics		
Female	819	25.8%
Minority	449	14.1%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	3,317.2
Actual Full-Time Equivalents	
Management	
Executive	21.0
Department Head	174.0
Supervisor	322.5
Professional	719.3
Other	4.3
Total	1,241.1
Bargaining Unit	
Local 1613	398.6
Local 1464	705.0
Local 412	827.0
Total	1,930.6
Company Totals	3,171.7
Open Funded Positions	145.6
Black Hills Transitional included above	0
Open Funded Positions	145.6

Other Information

Headcounts

Headcount by Employee Type

Regular	3,170
Transitional - KCPL	3
Transitional - Black Hills	0
Summer Students	0
Temporaries and Interns	4
Total	3,177

Headcount by Employee Status

Full-Time	3,161
Part-Time	16
Total	3,177

Other employees not included in counts

Various leaves of absence	6
Long-term disability	4
Total	10

Diversity Statistics

Female	822	25.9%
Minority	449	14.1%

Full Time Equivalent Information

	<u>FTEs</u>
Authorized Counts	3,317.2
Unfunded positions	0.0
Funded in 2009 Budget	<u>3,317.2</u>
Actual Full-Time Equivalents	
Management	
Executive	20.0
Department Head	178.0
Supervisor	329.5
Professional	717.3
Other	5.3
Total	<u>1,250.1</u>
Bargaining Unit	
Local 1613	414.6
Local 1464	700.0
Local 412	827.0
Total	<u>1,941.6</u>
Company Totals	<u>3,191.7</u>
Open Funded Positions	125.6
Black Hills Transitional included above	0
Open Funded Positions	<u>125.6</u>

Other Information

	<u>Headcounts</u>	
Headcount by Employee Type		
Regular	3,189	
Transitional - KCPL	3	
Transitional - Black Hills	0	
Summer Students	0	
Temporaries and Interns	5	
Total	<u>3,197</u>	
Headcount by Employee Status		
Full-Time	3,181	
Part-Time	16	
Total	<u>3,197</u>	
Other employees not included in counts		
Various leaves of absence	5	
Long-term disability	4	
Total	<u>9</u>	
Diversity Statistics (incl temps & transitionals)		
Female	830	26.0%
Minority	469	14.7%

DATA REQUEST– Set CURB_20100121

Case: 10-KCPE-415-RTS

Date of Response: 02/04/2010

Information Provided By: N/A

Requested by: Springe David

Question No. : 0008

Please provide a description of all incentive compensation programs provided to officers. For each program, please provide a) a description of the program, b) the amount included in the Company's claim, and c) the actual amount incurred in each of the past three years.

Response:

- a) All officers (as approved by the Board of Directors) are eligible for the officer short-term and long-term plans. Attached you will find copies of the Officer plans.

The Officer Short-Term Incentive Plan

- 2009 Officer Short-Term Incentive Plan - FINAL.pdf

There are two long-term incentive overarching documents in place:

- LTIP Plan Document (May 2002).pdf
- LTIP Plan Document (May 2007).doc

There were 3 long-term incentive award grant cycles in place during the test year.

- 2006-2008 Officer Long-Term Incentive Plan - FINAL.pdf
- The combined 2007-2009 and 2008-2010 Long-Term Incentive Award as explained on pages 73 and 74 in the 2009 1st Quarter 10-Q – attachment 09 1Q GPE and KCPL 10-Q filed 5-11-09.pdf
- 2009-2011 Officer Long-Term Incentive Plan - FINAL.pdf

In addition, there were restricted stock grants that occurred as a result of new hires, retention agreements, and other special recognition.

- b) The Company's claim for all short-term incentive plans is \$10,017,775 (includes ValueLink – management employees, Rewards – union employees, and Officer Annual Incentive Plan) as outlined in adjustment CS-51.

The amount included in the Company's claim for the Officers' Equity Compensation (long-term incentive) expense is \$3,875,375.

- c) For the 2006 plan year, \$3,144,181 was paid out in 2007 for the Officer Annual Incentive Plan. The Officer Annual Incentive Plan did not payout for the 2007 or 2008 plan years. Therefore, there were no charges in 2008 or 2009.

\$4,097,914 was paid out in 2009 for the Officer Long-Term Incentive Plan as a result of restricted shares granted during the 2006-2008 period. For prior plan years, \$2,228,959 was paid out in 2008 and \$2,227,699 was paid out in 2007. For the combined 2007-2009 and 2008-2010 plan years and 2009-2011 plan years, restricted share grants will continue to be time-based and performance share plans will be paid based on achievement of objectives established in the plans.

Refer to CURB Data Request No. 10 for the detailed payment amounts by officer for the years 2007 – 2009. The LTIP payments are labeled as Restricted Stock.

The attached documents should be treated as **CONFIDENTIAL** as they contain officer compensation programs information.

Attachments:

- CURB0008_Verification.pdf
- CURB0008 - 2009 Officer Short-Term Incentive Plan - FINAL.pdf
- CURB0008 - LTIP Plan Document (May 2002).pdf
- CURB0008 - LTIP Plan Document (May 2007).doc
- CURB0008 - 2006-2008 Officer Long-Term Incentive Plan - FINAL.pdf
- CURB0008 - 09 1Q GPE and KCPL 10-Q filed 5-11-09.pdf
- CURB0008 - 2009-2011 Officer Long-Term Incentive Plan - FINAL.pdf

DATA REQUEST– Set CURB_20100121

Case: 10-KCPE-415-RTS

Date of Response: 02/04/2010

Information Provided By: N/A

Requested by: Springe David

Question No. : 0010

Identify and quantify all officer compensation by component, including incentive awards and bonuses, paid in each of the past three years and indicate the portion of each component that is included in the Company's proposed revenue requirement.

Response:

See the attached worksheet (CURB0010-Exec Earnings.xls) for the various components of compensation by officer for the years 2007, 2008, and the test year Oct-08 through Sept-09.

The following describes how each component of officer compensation is reflected in the proposed revenue requirement:

Base Pay/Regular – the base salary calculation is detailed in the workpapers included in the payroll adjustment CS-50. Officers are included at their base salary level as of 9/30/09 plus the expected 3% merit increase on 3/1/10. (In actuality, officers are eligible for base pay increases effective January 1 which are retroactively applied after the meeting and approval by the Board's Compensation Committee in February.)

Incentive Compensation – see adjustment CS-51 for the level of short-term incentive that is included in the proposed revenue requirement for officers. The annualized level of incentive compensation was calculated based on the target payout percentage for each employee based on their 9/30/09 base salary.

Restricted Stock – there was not an adjustment made in the filing for restricted stock, so it is included in the claim at the test year level of \$3,875,375.

Additional Compensation – see adjustment CS-11 for the amount of additional compensation in resource category 344 that was excluded from the Company's claim, \$1,225,000.

Vacation Sold – this amount is recorded in account 926004 which is included in the filing at the 2010 budget level.

Please treat the attachments as **CONFIDENTIAL** as they contain sensitive employee compensation information.

Attachments:

CURB0010_Verification.pdf

CURB0010 – HC-Exec Earnings.xls

DATA REQUEST– Set CURB_20100121
Case: 10-KCPE-415-RTS
Date of Response: 02/04/2010
Information Provided By: N/A
Requested by: Springe David

Question No. : 0019

Provide the 401K matching factor for each of the last three years, as well as the factor included in the Company's claim.

Response:

For 2007 and prior, the 401(k) plan in place at KCP&L was a 50% match up to 6% of base pay for all employees. On January 1, 2008, all non-union employees were given the choice to stay with the pre-2008 plan and maintain existing pension benefits, or move to a new plan. (The union employees were not given a choice and have remained with the old plan design.) The new 401(k) plan includes a 100% match up to 6% of base pay plus overtime, bonuses, and incentives. This new plan, however, also includes a reduced pension benefit; therefore, some employees did choose to stay with the old 401(k)/pension plan design. Any non-union employee hired after January 1, 2008 is eligible only for the new 401(k) plan with the reduced defined-benefit pension plan.

In addition, the merger between GPE and Aquila occurred on July 14, 2008. All Aquila employees who came over to GPE became KCP&L employees on that date. The non union employees that transferred were only eligible for the new 401(k) plan. The union employees that transferred were only eligible for the old 401(k) plan.

Because of these factors, a comparison of the 401(k) matching factor for each of these three years will be very difficult to evaluate.

The 401(k) matching factor included in the Company's claim is 2.879%, which was calculated using the pay period ending 9-30-09.

Responses by:

Amy Murray, Regulatory Accounting
Jeff Highfill, Human Resources

Attachment: CURB0019_Verification.pdf

DATA REQUEST- Set CURB_20100121
Case: 10-KCPE-415-RTS
Date of Response: 02/04/2010
Information Provided By: N/A
Requested by: Springe David

Question No. : 0042

Identify all lobbying costs incurred by the Company in the test year and identify the amount of lobbying costs, if any, included in the Company's claim.

Response:

See attached file "Q42_CURB_Lobbying TY.xls" for a listing of costs incurred during the test year charged to the lobbying activity ID, EX023 Influence Reg Initiatives. Refer to the first column in the spreadsheet for amounts included in cost of service (i.e., recorded above-the-line). The payroll items, net of service billings, should not have been recorded above-the-line and were incorrectly included in cost of service in our claim. The above-the-line items with NOTE 1 and NOTE 2 were properly included in cost of service in our claim for reasons noted in the footnotes.

Also note that this detail does not include the portion of EEI that gets recorded as lobbying to a below-the-line account. The EEI lobbying costs are discussed in the response to CURB Data Request No. 41.

Response by: Amy Murray, Regulatory Accounting

Attachments:

Q42_CURB_Lobbying TY.xls
Q0042CURB_Verification.pdf

KCPL Lobbying Costs
 Test Year Oct 08 - Sept 09

GL Unit	KCPL	
Activity	EX023	Influence Reg Initiatives
Date	(All)	Test Year

Sum of Sum Amount			Above vs Below the Line		
Account	Name	Voucher	Above the Line	Balance Sheet	Below the Line
182440	Deferred Cust Program-MO			621.07	
182440 Total				621.07	
560000	Payroll Journals		261.58		
	Service Billing		(110.39)		
560000 Total			151.19		
708144	Service Billing		(689.46)		
	Payroll Tax Loading		1,968.97		
708144 Total			1,279.51		
826101	Payroll Journals				16.00
	Service Billing				(4.85)
826101 Total					11.15
826102	Payroll Journals				935.64
	Service Billing				(286.31)
826102 Total					649.33
826402	Payroll Journals				17,209.13
	Service Billing				(4,958.13)
826402 Total					12,251.00
907000	Payroll Journals		9,127.13		
	Service Billing		(3,771.50)		
907000 Total			5,355.63		
908000	REGULUS INTEGRATED SOLUTIONS LLC	01045921	686.11		
		01064990	50.00		
	Payroll Journals		178.56		
	Customer Assistance Expense		(952.49)		
908000 Total			(37.82)		
920000	Payroll Journals		2,220.66		
	Service Billing		(839.41)		
920000 Total			1,381.25		
921000			173.80		
926511	Service Billing		(4,028.62)		
	Payroll Tax Loading		11,514.09		
926511 Total			7,485.47		
928011	Payroll Journals		3,198.47		
	Service Billing		(1,205.02)		
928011 Total			1,993.45		
928012	Payroll Journals		1,221.43		
	Service Billing		39.47		
	Reg Comm Exp-Ks Proceeding Exp		(39.47)		
928012 Total			1,221.43		
930250	HEARTLAND HEALTH	00982666	238.00		
	Payroll Journals		68.80		
	Service Billing		(265.03)		
930250 Total			39.77		
Grand Total			19,043.68	621.07	12,911.48

NOTE 1
 NOTE 1

NOTE 2

NOTE 1 These vouchers were coded to the incorrect activity ID. They should have gone to EX032 and therefore, are not considered lobbying.
 NOTE 2 These vouchers were coded to the incorrect activity ID. They should have gone to EX028 and therefore, are not considered lobbying.

DATA REQUEST– Set CURB_20100121
Case: 10-KCPE-415-RTS
Date of Response: 02/03/2010
Information Provided By: N/A
Requested by: Springe David

Question No.: 0059

Please itemize all SO₂ emission allowance proceeds and state when each allowance was generated and sold.

Response:

The attached worksheet shows by year the revenue (and associated costs) KCP&L has received from SO₂ emission allowance transactions.

SO₂ emission allowances are not generated. Instead the U.S. Environmental Protection Agency (EPA) allocates them 30 years in advance of the allowance's first year of potential usage which is referred to as its vintage year. Those allocations are primarily based on a unit's average consumption of fossil fuel from 1985 through 1987. That average is referred to as the unit's baseline. In Phase II, which began in 2000, EPA allocated allowances to each unit at an emission rate of 1.2 pounds of SO₂/MMBtu of heat input, multiplied by the unit's baseline.

Respondents: Ed Blunk, Supply Resources; M Stephens, Accounting

Attachments:

CURB0059_S02.pdf
CURB0059_verification.pdf

KANSAS CITY POWER & LIGHT
Case 10-KCPE-415-RTS
Question 59

Account 254000 Other Regulatory Liability - Emission Allowances
Balance as of December 31, 2009

Year	EPA Sales	Other Sales	Broker Fees	So2Selling Expenses	So2 Coal Premiums
1993	(71,677.86)	-	-	-	-
1994	(183,001.59)	-	-	-	-
1995	(121,089.97)	(99,910.02)	-	-	-
1996	(91,892.87)	(10,075.00)	-	-	-
1997	(163,679.51)	-	-	-	-
1998	(158,038.63)	(2,000,250.00)	2,500.00	-	-
1999	(270,016.82)	(60,000.00)	7,000.00	-	-
2000	(142,477.65)	-	90,750.00	-	-
2001	(203,686.40)	-	13,055.00	-	-
2002	(178,158.76)	-	2,500.00	-	-
2003	(183,918.53)	-	4,000.00	-	-
2004	(285,504.73)	-	3,000.00	-	-
2005	(712,316.50)	(60,316,250.00)	34,000.00	4,393.13	727,000.00
2006	(825,094.91)	-	-	4,800.00	727,000.00
2007	(454,277.61)	(23,530,750.00)	9,500.00	3,600.00	963,167.82
2008	(374,731.84)	-	6,646.00	-	1,345,305.47
2009	(54,427.30)	-	-	-	323,835.60
Totals	(4,473,991.48)	(86,017,235.02)	172,951.00	12,793.13	4,086,308.89

DATA REQUEST– Set CURB_20100121

Case: 10-KCPE-415-RTS

Date of Response: 01/27/2010

Information Provided By: N/A

Requested by: Springe David

Question No. : 0064

Regarding the proposal to allocate off-system sales by the allocation of steam production plant, as described on page 28, lines 6-11 of Mr. Blanc’s testimony, please provide the allocation to Kansas in each of the past three years if a) a demand allocator had been used for steam production, b) the unused energy allocator had been used, and c) the blended steam production allocator (23% energy and the remainder demand) had been used.

Response:

The following information was extracted (except where noted) from Schedule 12 of the Minimum Filing Requirements of the following dockets; 06-KCPE-828-RTS, 07-KCPE-905-RTS, and 09-KCPE-246-RTS.

KCC Docket #	D1	UE1	Steam Prod Plant (2)	E1 (1)
06-828	45.5132%	52.9955%	44.7314%	42.1140%
07-905	45.0305%	n/a (3)	44.4360%	42.4456%
09-246	44.9593%	47.1135%	44.3226%	42.1911%

Notes:

- (1) The E1 allocator is listed as a reference for the calculation of the Steam Prod Plant Allocator.
- (2) The Steam Production Plant Allocator is based on a blended allocation of Environmental Plant allocated on an Energy basis and Non-Environmental Plant allocated on Demand.
 - For illustrative purposes, Steam Prod Plant was calculated as 23% Energy-related Environmental Plant and 77% Demand-related Non-Environmental Plant
 - Environmental Plant 23.00%
 - Non-Environmental Plant 77.00%
- (3) The UE1 allocator was not calculated for the Direct Filing of docket 07-KCPE-905-RTS.

Response prepared by: Randy Erickson

Attachment: CURB 0064 Verification.pdf

DATA REQUEST- Set CURB_20100121
Case: 10-KCPE-415-RTS
Date of Response: 02/18/2010
Information Provided By: N/A
Requested by: Springe David

Question No. : 0087

Regarding the statement on page 13, lines 23-25 of Mr. Meyer's testimony, that "during 2006, KCP&L, with the help of Burns & McDonnell and Schiff, identified several risks that had the potential of increasing the overall cost of the Project" and that the largest risks included "the management, coordination and execution of a very large and complex construction project, and KCP&L needed to significantly ramp-up its internal and external capabilities in order to manage such an undertaking", please a) state when KCP&L first realized that Iatan 2 would involve "the management, coordination and execution of a very large and complex construction project" and b) please state when KCP&L first realized that it would need to "ramp-up its internal and external capabilities in order to manage such an undertaking."

Response:

- (a) KCP&L realized that Iatan Unit 2 involved the management, coordination and execution of a very large and complex construction project very early in the development and regulatory approval phases of the project.

- (b) KCP&L realized that it would need to ramp-up its internal and external capabilities in order to manage the project very early in the development and regulatory approval phases of the project.

Attachment: Verification_0087.pdf

DATA REQUEST– Set KCC_20091120

Case: 10-KCPE-415-RTS

Date of Response: 12/18/2009

Information Provided By: N/A

Requested by: Rohrer George

Question No. : 34

Monthly balances by account for all non-cash working capital components for the three years immediately preceding the test year.

Response:

Monthly balances for fuel inventory, materials and supplies, and prepaids for the years 2006 – September 2009 are included in the attached files.

Response by: Amy Murray, Regulatory Accounting

Attachments: Q34_KCC Fuel Inventory 2006-Sep 2009.xls
Q34_KCC Materials 2006-Sep 2009.xls
Q34_KCC Prepaids 2006-Sep 2009.xls
Q34KCC_Verification.pdf

Kansas City Power & Light
 KCC Data Request #34
 Materials by Period

Unit	KCPL
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Account	Year												
	Period												
	2006												
	0	1	2	3	4	5	6	7	8	9	10	11	12
154004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154100	182,554.02	182,554.02	273,240.77	296,205.77	310,825.10	303,445.10	318,385.10	273,015.10	274,735.10	222,905.10	200,965.10	211,285.10	213,355.10
154101	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77
154102	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00
154200	220,692.09	216,963.32	245,732.12	244,467.33	242,463.56	242,463.04	242,167.80	241,403.63	237,379.99	231,722.59	232,348.71	233,036.88	217,691.06
154201	(82,371.96)	(79,629.27)	(78,337.94)	(77,636.79)	(77,492.26)	(77,573.41)	(77,456.37)	(76,330.87)	(75,676.92)	(75,198.79)	(74,977.98)	(74,836.83)	(67,372.65)
154202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154232	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154233	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154310	2,960,246.66	3,011,268.14	3,178,160.27	3,160,855.46	3,150,333.73	3,143,654.67	3,179,730.84	3,157,150.37	3,179,757.56	3,173,404.73	3,172,775.23	3,177,724.88	3,192,823.97
154320	5,392,742.43	5,408,696.21	5,450,681.32	5,325,643.61	5,339,166.04	4,937,363.07	5,293,700.71	5,172,139.53	5,204,232.54	5,223,692.16	5,107,985.93	5,358,259.71	5,161,069.02
154326	799,899.22	795,761.73	794,353.27	768,928.75	770,644.17	778,139.09	783,072.44	788,111.78	764,214.34	766,011.44	749,224.51	780,991.54	832,510.01
154330	46,447.06	44,709.50	44,470.79	44,137.64	44,899.51	46,684.27	46,706.93	46,289.51	47,132.54	51,699.18	50,287.40	51,993.94	47,358.97
154340	54,527.61	54,279.59	43,114.18	43,497.56	41,749.15	43,542.75	39,872.61	41,421.51	44,193.00	45,785.96	46,755.17	45,592.30	41,968.32
154362	133,910.77	139,367.41	148,445.51	141,462.34	146,411.08	140,937.76	142,557.77	138,027.27	144,798.80	146,748.87	147,065.51	149,135.72	147,402.89
154370	401,374.36	355,634.42	354,848.17	395,636.86	387,336.86	478,296.88	453,889.93	459,325.22	477,174.38	466,950.01	431,274.49	402,251.57	441,675.16
154380	48,366.51	51,498.20	50,815.19	46,900.65	45,688.78	47,547.01	48,961.33	54,021.25	51,007.43	51,497.89	50,291.27	47,747.32	54,142.32
154390	235,965.85	235,093.11	216,846.86	200,204.69	208,412.62	187,197.09	205,429.44	207,820.26	210,187.04	198,155.45	212,404.49	195,319.17	209,317.05
154396	86,219.35	52,894.03	47,981.51	50,125.56	56,264.87	54,945.11	51,781.08	47,769.20	54,841.48	50,543.12	43,339.83	56,897.64	52,981.08
154400	21,777.32	24,870.92	33,386.02	41,738.86	46,620.97	46,936.08	35,925.95	33,523.26	40,719.34	45,226.87	45,226.87	7,269.50	3,746.29
154401	475.22	(7,547.36)	9,173.65	3,459.12	(16,720.48)	(16,402.61)	(10,647.49)	(15,082.38)	(16,650.74)	18,769.57	(7,040.01)	1,351.17	5,138.57
154510	2,403,699.15	2,404,951.65	2,404,954.97	2,389,454.16	2,392,021.28	2,391,633.75	2,381,207.98	2,383,691.04	2,393,134.09	2,432,972.74	2,377,072.05	2,439,138.81	2,455,187.06
154511	7,337.63	6,383.30	23,231.60	7,552.67	7,552.67	7,552.67	7,552.67	7,552.67	7,552.67	(0.00)	(0.00)	(0.00)	(0.00)
154530	7,190,361.25	7,317,586.69	7,454,443.49	7,548,201.14	7,549,290.93	7,542,661.41	7,488,924.67	7,589,119.83	7,755,050.88	7,871,265.99	7,844,547.63	8,002,341.68	8,305,156.21
154531	97,622.66	49,365.31	100,077.00	79,727.31	79,727.31	79,727.31	79,727.31	79,727.31	6,424.88	0.00	0.00	0.00	0.00
154540	5,336,846.57	5,315,261.08	5,334,187.46	5,275,385.60	5,310,068.68	5,495,660.91	5,535,056.44	5,570,501.01	5,839,042.47	5,816,395.68	5,841,223.59	5,772,876.63	5,923,012.96
154541	210,926.64	222,871.10	174,840.44	219,240.44	219,240.44	219,240.44	219,240.44	219,240.44	0.00	0.00	0.00	0.00	0.00
154550	5,756,180.04	5,639,794.05	5,660,848.34	5,687,245.95	5,777,194.20	5,782,637.42	5,783,380.86	5,711,949.80	5,790,436.71	5,787,082.72	5,784,351.00	5,825,838.40	6,173,647.30
154551	184,689.67	182,332.05	149,980.05	146,807.26	146,807.26	146,807.26	146,807.26	146,807.26	35,851.32	0.00	0.00	0.00	0.00
154553	(712,904.38)	(698,655.15)	(697,299.42)	(700,086.40)	(710,860.19)	(711,533.38)	(711,622.59)	(703,050.84)	(699,154.58)	(694,447.54)	(694,122.13)	(699,100.62)	(740,838.53)
154555	(1,069,356.54)	(1,047,982.69)	(1,045,949.10)	(1,050,129.57)	(1,066,320.26)	(1,067,300.04)	(1,067,433.86)	(1,054,578.23)	(1,048,731.84)	(1,041,671.28)	(1,041,183.17)	(1,048,650.90)	(1,111,257.76)
154570	15,597,621.23	15,349,291.99	15,262,408.58	15,201,343.69	14,488,245.41	14,479,851.86	14,912,739.26	14,994,749.86	15,220,378.42	15,264,384.74	15,225,261.51	15,242,361.47	15,628,660.37
154571	17,028.95	87,277.32	152,734.45	223,533.42	223,533.42	223,533.42	223,533.42	223,533.42	(46,147.12)	0.00	0.00	0.00	0.00
154576	(7,807,325.13)	(7,718,264.69)	(7,707,571.55)	(7,712,438.59)	(7,355,889.45)	(7,351,692.67)	(7,568,136.37)	(7,609,141.67)	(7,587,115.68)	(7,632,192.40)	(7,612,630.78)	(7,621,190.76)	(7,814,330.21)
154581	18,772,151.23	18,763,946.07	18,904,598.94	18,925,122.88	19,017,703.68	19,050,374.58	19,294,425.97	19,417,392.28	19,692,627.81	20,167,747.03	19,280,521.10	19,406,902.51	19,884,254.44
154590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154620	77,246.50	59,356.63	39,069.17	58,180.82	55,533.62	37,380.40	34,048.62	46,111.86	36,127.70	76,482.80	45,214.85	51,587.36	53,909.19
154630	36,168.35	17,760.35	28,301.10	18,541.33	32,322.23	22,542.59	40,884.43	27,200.65	51,705.26	38,061.30	53,860.75	39,376.30	56,789.34
154640	54,915.41	31,030.66	21,960.47	41,931.43	46,532.77	25,152.48	46,733.26	25,556.83	53,382.52	35,601.98	44,889.69	41,298.17	45,203.92
154650	26,331.52	28,819.83	34,940.08	37,487.28	40,764.73	39,321.05	36,668.45	34,885.89	38,668.96	33,115.98	40,951.79	40,092.82	43,706.10
154660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154661	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154670	35,506.00	34,550.73	56,134.79	35,177.71	42,288.91	44,509.64	50,828.49	27,403.83	28,874.88	32,611.68	40,081.53	41,679.17	44,890.14
163100	265,493.27	345,975.07	330,557.50	426,267.67	490,737.43	537,291.35	490,392.49	560,862.57	610,024.89	595,145.17	640,834.05	499,961.59	313,251.36
163200	0.00	13,853.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,801.99)	0.00
163250	0.00	0.00	0.00	300.00	0.00	(2,460.94)	0.00	42.20	0.00	0.00	0.00	0.00	0.00
163300	0.00	(7,696.81)	(5,424.67)	0.00	0.00	0.00	0.00	0.00	0.00	(62.27)	(62.27)	(8,947.57)	0.00
163210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	57,016,738.50	56,897,575.40	57,504,314.52	57,556,045.36	57,495,514.37	57,363,656.18	58,193,458.04	58,281,776.04	58,829,791.89	59,414,000.24	58,292,347.48	58,678,412.25	59,828,872.82

Kansas City P
KCC Data Ret
Materials by P

Unit

Sum of Sum T													
2007													
Account	0	1	2	3	4	5	6	7	8	9	10	11	12
154004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154100	213,355.10	228,028.10	227,079.11	273,315.11	248,224.11	247,849.11	276,989.11	299,969.11	314,223.18	326,003.18	333,183.18	336,263.18	345,123.18
154101	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77
154102	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00
154200	217,691.08	284,367.05	204,740.50	225,855.58	225,928.46	264,967.81	213,136.39	212,969.06	244,406.85	245,691.40	239,491.96	202,835.44	176,608.55
154201	(67,372.65)	(97,871.79)	(72,437.98)	(82,764.38)	(82,869.59)	(80,129.95)	(76,422.18)	(75,615.03)	(88,389.22)	(89,629.19)	(90,666.35)	(72,420.25)	(59,317.67)
154202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154210	0.00	0.00	29,250.40	29,876.56	186,383.23	168,150.89	110,422.07	133,817.37	14,964.80	90,103.99	127,530.70	116,036.23	123,133.27
154211	0.00	0.00	0.00	0.00	(68,082.02)	(68,793.14)	(40,204.58)	(51,417.88)	(2,821.63)	(32,571.52)	(51,382.29)	(45,315.49)	(48,061.17)
154212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154232	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154233	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154310	3,192,823.97	3,179,796.01	3,192,154.04	3,207,376.48	3,218,925.07	3,215,382.50	3,211,283.72	3,198,995.25	3,237,610.35	3,256,124.03	3,248,051.80	3,246,861.74	3,287,816.28
154320	5,161,069.02	5,103,594.10	4,896,377.00	5,098,363.11	5,185,955.71	5,686,039.89	5,528,962.06	5,780,960.41	6,018,414.44	6,100,640.17	6,480,138.67	6,178,375.89	6,618,012.01
154326	832,510.01	827,815.13	809,755.15	835,095.57	841,805.59	880,105.60	873,796.35	884,934.42	875,653.24	875,513.75	889,014.30	852,113.57	829,428.51
154330	47,358.97	45,441.22	44,287.02	44,896.20	43,464.80	48,045.72	48,436.00	48,569.63	44,106.61	40,709.83	39,862.49	39,164.80	41,972.37
154340	41,968.32	40,404.86	40,718.81	37,943.75	39,957.10	39,397.12	38,091.79	35,750.79	34,634.58	35,635.44	32,441.49	30,018.10	30,202.83
154362	147,402.89	148,815.04	147,538.88	151,383.26	152,956.33	150,713.25	154,190.79	149,882.92	158,329.21	149,254.06	150,475.17	155,489.82	156,097.35
154370	441,675.16	415,992.07	404,472.63	455,404.59	401,685.19	434,941.80	385,125.23	384,791.67	405,992.59	394,036.12	381,792.25	363,614.28	389,552.05
154380	54,142.32	50,047.30	49,460.05	47,562.99	48,063.77	44,579.54	51,270.26	46,183.18	47,391.16	47,065.87	50,004.93	43,403.17	52,895.08
154390	209,317.05	208,823.69	197,251.77	206,890.26	204,984.85	217,874.12	218,805.65	195,242.71	205,870.61	190,172.20	179,118.57	179,402.75	171,118.03
154396	52,991.08	57,127.60	55,375.38	56,831.43	51,359.10	49,114.49	49,327.15	45,632.62	47,379.16	48,115.01	48,527.47	47,591.40	47,154.57
154400	3,746.29	5,279.42	5,267.82	14,517.12	20,684.05	20,052.31	12,039.91	10,421.81	47,712.81	7,200.67	12,486.94	8,251.09	4,364.24
154401	5,138.57	5,223.20	3,859.89	638.84	3,079.53	708.40	5,228.36	4,908.58	(20,264.30)	(14,769.80)	(7,426.82)	(20,858.91)	(17,085.27)
154510	2,455,187.06	2,462,199.85	2,463,762.60	2,468,597.48	2,469,121.98	2,470,600.86	2,477,958.80	2,479,864.36	2,480,430.74	2,488,118.84	2,496,549.83	2,504,076.62	2,513,769.51
154511	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154530	8,305,158.21	8,346,509.68	8,307,322.69	8,448,180.53	8,554,318.70	8,626,566.13	8,792,205.58	8,939,998.07	8,998,463.94	9,039,808.82	9,171,362.53	9,183,356.47	9,232,982.34
154531	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154540	5,923,012.96	5,966,619.89	5,880,793.88	5,908,997.35	6,009,726.09	5,982,054.37	6,056,705.74	6,117,067.53	6,098,829.09	6,100,172.78	6,261,931.21	6,258,863.73	6,278,935.88
154541	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154550	6,173,647.30	6,013,546.66	5,966,413.07	5,934,377.99	6,078,034.73	5,900,957.00	5,947,853.71	5,968,549.54	6,001,972.03	6,030,170.58	5,951,361.18	6,055,531.52	6,072,254.82
154551	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154553	(740,838.53)	(721,760.04)	(716,104.01)	(712,393.39)	(729,632.20)	(708,382.87)	(714,010.48)	(716,493.98)	(720,504.68)	(723,888.51)	(714,163.37)	(726,663.81)	(728,670.81)
154555	(1,111,257.76)	(1,082,640.03)	(1,074,155.98)	(1,068,590.05)	(1,094,448.26)	(1,062,574.27)	(1,071,015.68)	(1,074,740.93)	(1,080,756.98)	(1,085,832.72)	(1,071,245.01)	(1,089,995.67)	(1,093,005.86)
154570	15,628,660.37	15,505,035.12	15,831,461.11	15,530,581.99	15,268,924.39	15,390,919.58	15,809,963.82	15,957,840.32	15,943,944.19	15,922,662.38	16,060,595.74	16,316,881.35	16,362,451.56
154571	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154576	(7,814,330.21)	(7,753,357.37)	(7,918,570.37)	(7,766,970.60)	(7,636,141.79)	(7,697,139.38)	(7,906,661.51)	(7,980,599.78)	(7,973,651.89)	(7,963,110.78)	(8,030,297.80)	(8,158,440.81)	(8,181,225.72)
154581	19,884,254.44	20,085,196.80	20,110,282.86	20,180,946.09	20,295,142.70	20,496,652.59	20,301,294.42	20,490,498.77	20,598,400.29	21,057,983.34	20,818,415.61	21,001,801.46	21,051,594.06
154590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154620	53,909.19	52,722.24	33,820.57	46,761.02	58,400.33	55,038.64	78,700.01	66,526.76	43,124.44	54,139.14	42,961.69	55,995.04	45,104.56
154630	56,789.34	43,543.47	31,837.63	49,217.70	36,857.69	25,396.02	35,437.73	24,345.10	38,827.52	22,796.57	38,234.91	47,975.77	32,219.47
154640	45,203.92	27,072.33	36,822.66	27,256.31	31,588.59	29,767.93	34,061.67	37,040.53	47,683.93	34,168.93	33,230.29	18,766.95	37,693.12
154650	43,706.10	44,041.48	43,310.39	45,765.47	58,974.57	28,650.85	28,180.21	36,855.23	55,602.80	27,542.18	26,492.46	30,853.02	29,926.60
154660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154661	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154670	44,890.14	27,819.34	42,154.91	45,298.54	24,627.39	28,132.20	28,885.07	41,025.80	50,366.03	28,486.38	35,422.52	40,386.95	37,212.84
163100	313,251.36	373,383.84	434,158.47	504,662.74	574,455.86	560,855.10	541,134.05	576,384.36	590,512.22	630,795.32	473,068.87	421,283.86	157,383.23
163200	0.00	(2,023.59)	0.00	0.00	88,643.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163250	0.00	0.00	0.00	(2,433.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163300	0.00	0.00	0.00	(8,055.55)	9,351.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	59,828,672.82	59,904,406.44	59,723,872.32	60,228,998.22	60,812,072.00	61,458,105.96	61,512,792.99	62,259,787.89	62,768,070.08	63,347,120.03	63,650,176.87	63,634,911.23	64,011,251.58

ansas City P
KCC Data Rev
Materials by P

Unit

Account	Sum of Sum T												
	2008												
154004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154100	345,123.18	406,775.89	408,373.89	403,133.89	425,771.17	430,611.17	464,502.15	463,162.15	463,162.15	491,613.96	503,323.96	507,806.56	517,301.56
154101	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77	12,671.77
154102	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00	940.00
154200	176,608.55	225,370.26	237,195.14	216,815.60	227,528.72	221,007.76	154,072.95	166,972.39	167,002.39	179,399.61	201,697.02	268,942.29	316,879.24
154201	(59,317.67)	(82,743.28)	(88,575.07)	(78,255.87)	(83,632.61)	(80,250.27)	(46,800.84)	(53,273.81)	(48,235.59)	(54,471.33)	(68,787.04)	(67,562.52)	(84,875.92)
154202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,851.89)	(15,740.19)
154203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,901.26)	(10,493.47)
154210	123,133.27	142,397.29	166,007.03	186,607.76	143,998.84	179,285.04	204,154.02	231,906.92	209,993.12	177,462.62	209,092.77	196,477.40	198,335.29
154211	(48,061.17)	(56,564.21)	(66,496.22)	(73,590.33)	(42,844.56)	(63,104.07)	(76,792.68)	(83,299.00)	(73,241.94)	(67,560.81)	(75,970.15)	(70,721.61)	(67,808.37)
154212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154232	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154233	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154310	3,287,816.28	3,307,510.95	3,296,659.91	3,282,406.96	3,335,254.84	3,336,368.96	3,323,028.46	3,343,841.86	3,335,794.73	3,354,321.64	3,388,778.33	3,412,304.37	3,411,636.07
154320	6,618,012.01	6,902,186.83	6,904,921.87	7,286,991.07	8,020,029.86	9,019,514.06	9,342,164.59	8,715,851.93	8,358,086.35	8,598,832.58	8,059,878.65	8,006,903.06	7,726,961.38
154326	829,426.51	869,683.40	876,779.17	890,100.88	892,195.83	874,513.32	856,488.27	828,256.29	812,671.77	808,510.16	809,174.97	758,826.97	739,116.90
154330	41,972.37	44,267.13	44,016.86	43,478.26	42,369.59	45,989.77	50,420.27	48,471.05	45,395.78	46,968.59	46,274.95	47,888.96	56,379.08
154340	30,202.83	29,514.79	33,273.25	31,349.17	30,868.92	34,248.87	31,297.92	34,036.22	33,751.60	34,077.89	34,858.16	38,514.80	34,102.77
154362	156,097.35	165,678.27	155,879.69	156,464.40	162,711.32	157,077.96	146,041.23	148,866.97	152,026.95	148,051.02	150,112.89	163,683.95	171,666.79
154370	369,552.05	801,702.87	348,946.52	332,679.29	377,972.98	375,500.27	412,873.65	445,610.66	367,913.91	406,763.91	371,472.84	335,562.62	339,023.67
154380	52,895.08	57,813.39	61,289.53	58,665.61	58,788.79	52,966.37	45,880.99	45,175.06	45,290.37	52,896.16	44,510.83	41,849.84	39,299.53
154390	171,118.03	176,458.53	184,494.04	172,829.84	177,096.83	195,258.14	196,650.41	200,530.28	197,118.17	199,566.45	233,668.59	227,081.56	223,550.94
154396	47,154.57	40,810.99	41,809.36	40,826.65	41,141.86	42,340.37	44,145.23	48,092.47	48,922.72	41,389.70	41,748.73	39,505.60	39,505.60
154400	4,364.24	8,990.47	(888.07)	(13,178.71)	(17,685.94)	(16,118.82)	(17,735.65)	(3,376.70)	(6,092.90)	(5,950.55)	(60,591.96)	(81,212.74)	1,400.65
154401	(17,085.27)	(9,075.36)	(12,923.88)	(18,214.48)	(19,998.63)	(18,945.81)	(14,590.92)	(14,590.92)	2,269.61	(21,269.71)	(20,631.09)	(14,413.26)	(21,007.94)
154510	2,513,769.51	2,504,349.10	2,510,668.98	2,511,865.25	2,506,615.58	2,518,111.71	2,534,609.76	2,537,315.78	2,557,340.20	2,548,613.58	2,555,039.43	2,553,565.25	2,559,533.87
154511	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154530	9,232,982.34	9,295,283.84	9,295,385.75	9,478,436.42	9,516,946.74	9,500,646.87	9,646,126.20	9,726,115.53	9,785,404.71	9,756,980.11	9,782,314.01	9,902,453.16	9,930,981.99
154531	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154540	6,278,935.68	6,230,087.82	6,240,794.99	6,229,987.35	6,263,435.31	6,264,369.62	6,242,765.76	6,241,274.41	6,239,527.38	6,248,497.83	6,464,874.92	6,579,778.64	6,571,537.84
154541	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154550	6,072,254.82	6,075,287.07	6,056,453.11	6,076,128.92	6,064,213.07	6,117,044.80	6,145,970.25	6,020,755.49	6,008,322.75	6,092,481.87	5,933,409.14	5,907,850.76	6,007,732.17
154551	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154553	(728,670.61)	(729,034.48)	(726,774.40)	(729,135.50)	(727,705.60)	(734,045.41)	(737,516.46)	(722,490.69)	(720,998.76)	(731,097.85)	(712,009.12)	(708,942.11)	(720,927.88)
154555	(1,093,005.86)	(1,093,551.67)	(1,090,161.56)	(1,093,703.21)	(1,091,558.36)	(1,101,068.07)	(1,108,274.85)	(1,083,735.99)	(1,081,498.10)	(1,096,646.74)	(1,068,013.65)	(1,063,413.14)	(1,081,391.79)
154570	16,362,451.56	16,302,244.29	16,536,097.27	16,793,681.84	17,069,102.49	16,209,511.62	16,560,894.93	16,777,023.86	16,868,631.30	17,079,962.79	17,194,324.57	17,126,122.73	17,483,051.31
154571	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154576	(8,181,225.72)	(8,151,122.08)	(8,268,048.57)	(8,396,840.86)	(8,534,551.19)	(8,104,755.75)	(8,280,447.41)	(8,388,511.88)	(8,434,315.60)	(8,539,981.35)	(8,597,162.24)	(8,563,061.32)	(8,741,525.61)
154581	21,051,594.06	21,511,112.95	21,644,672.39	21,343,093.57	20,805,565.06	20,872,853.40	21,036,658.50	21,025,466.32	21,162,208.40	21,200,724.46	21,557,945.45	21,649,071.13	21,767,802.31
154590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,463.50	1,854.18	2,821.11
154620	45,104.56	27,612.25	31,365.79	56,973.71	120,934.46	119,989.41	82,747.13	98,219.35	96,480.79	80,495.50	96,851.29	57,494.92	106,533.81
154630	32,219.47	32,775.91	21,327.37	26,800.91	29,398.76	31,970.80	40,387.93	25,959.64	34,026.61	16,693.89	29,652.17	16,412.77	22,590.54
154640	37,693.12	39,563.27	41,569.64	25,026.45	35,901.87	40,694.20	42,012.11	37,352.63	45,500.49	48,176.38	45,108.62	29,891.64	35,187.95
154650	29,926.60	25,504.21	22,621.47	22,250.09	18,724.13	71,181.46	41,915.24	38,694.22	57,082.04	44,877.41	25,797.87	37,330.60	26,162.84
154660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,921.74	2,366.95	1,442.07
154661	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,710.00	2,710.00
154662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154670	37,212.84	34,255.42	35,192.66	49,487.20	59,415.35	29,043.99	40,825.19	51,331.59	69,563.23	48,697.95	46,522.76	28,223.98	32,084.12
163100	157,383.23	191,882.97	246,088.54	109,211.85	116,842.90	122,972.86	141,344.97	276,179.54	341,961.58	413,683.78	461,742.56	369,661.12	292,634.06
163200	0.00	0.00	0.00	0.00	0.00	0.00	(6,387.18)	280,442.96	545,259.64	821,949.32	1,233,311.87	1,343,169.77	1,688,716.39
163250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,428.14	99,796.48	182,522.34	244,151.49	321,157.23	379,584.61
163300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425,156.19	818,399.87	1,348,831.35	1,981,065.43	2,444,586.05	3,061,973.91
163210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,912.48	16,881.00	30,375.19	(43,619.15)	(39,179.92)	67,867.86
163310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,173.90	234,377.76	381,528.88	489,829.74	831,642.22	720,960.96
163320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,088.05)	960.24	828.40	(17,818.65)	(21,244.37)	(20,304.68)
163020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,112,429.44)	(2,095,203.71)	(3,008,848.23)	(3,839,954.83)	(4,545,909.48)	(5,562,992.22)
Grand Total	64,011,251.58	65,330,640.85	65,203,778.20	65,435,985.77	66,039,460.15	66,758,387.37	67,550,798.94	67,042,014.47	66,774,289.01	67,359,479.84	67,737,822.14	67,857,538.59	68,250,000.96

Kansas City P
KCC Data Re.
Materials by P

Unit

Account	2009									
	0	1	2	3	4	5	6	7	8	9
154004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154100	517,301.56	376,799.76	376,194.70	387,430.08	407,337.21	424,977.21	438,053.89	430,868.89	432,888.89	430,617.49
154101	20.00	20.00	0.00	0.00	0.00	0.00	0.00	4,800.00	0.00	0.00
154102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(330.00)
154200	316,879.24	311,647.76	352,779.06	339,982.27	309,047.97	310,498.13	315,284.57	309,460.14	268,432.02	258,600.62
154201	(84,875.92)	(86,411.28)	(94,279.93)	(92,304.53)	(93,294.09)	(79,608.26)	(61,300.73)	(64,219.86)	(45,380.83)	(45,776.60)
154202	(15,740.19)	(15,403.13)	(19,526.90)	(18,019.41)	(12,016.01)	(13,997.32)	(47,045.38)	(44,990.40)	(17,097.01)	(15,131.50)
154203	(10,493.47)	(10,268.77)	(13,017.95)	(12,012.95)	(6,009.28)	(9,335.24)	(14,372.50)	(13,002.44)	(11,401.34)	(10,090.89)
154210	198,335.29	164,485.79	142,170.67	171,118.59	116,239.73	158,551.34	174,120.06	168,233.58	158,674.85	179,899.87
154211	(67,806.37)	(58,810.85)	(55,165.09)	(45,776.72)	(10,036.78)	(35,275.38)	(42,262.54)	(38,880.50)	(36,379.98)	(49,208.81)
154212	0.00	0.00	0.00	(6,886.74)	(12,564.54)	(10,796.20)	(6,025.27)	(6,094.73)	(10,107.44)	(9,712.81)
154213	0.00	0.00	0.00	(5,791.16)	(8,376.53)	(7,391.62)	(12,114.87)	(12,162.26)	(6,740.05)	(6,480.70)
154230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,221.10	84,326.72	84,326.72
154232	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,599.80)	(15,178.81)	(15,178.81)
154233	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,086.53)	(10,119.20)	(10,119.20)
154310	3,411,636.07	3,411,688.13	3,413,694.03	3,461,004.78	3,483,005.35	3,475,111.56	3,476,471.97	3,491,217.66	3,501,205.18	3,503,221.19
154320	7,726,961.38	7,740,528.52	7,579,244.10	7,852,645.31	8,112,309.26	8,062,281.50	7,936,313.01	8,403,899.79	8,659,418.95	9,800,227.55
154328	739,116.90	736,478.37	731,893.24	746,812.76	757,864.11	760,834.90	757,054.10	739,678.27	756,745.05	767,714.45
154330	56,379.08	57,707.93	58,806.66	58,300.71	58,414.59	57,294.54	55,862.77	52,903.74	54,321.13	54,340.87
154340	34,102.77	36,438.87	34,617.84	49,830.73	52,455.19	51,807.48	51,022.16	50,432.00	51,128.85	54,019.88
154362	171,866.79	166,848.13	162,759.29	175,592.26	170,735.18	170,234.99	166,353.74	166,183.47	168,614.77	182,869.96
154370	339,023.87	401,442.80	406,015.79	389,949.22	409,476.98	380,775.64	398,827.33	379,520.23	386,446.41	387,638.13
154380	39,299.53	41,766.69	41,977.15	50,847.65	46,522.00	50,711.82	64,964.85	70,246.03	88,266.39	88,633.97
154390	223,550.94	227,204.53	236,430.95	220,248.22	233,023.12	213,832.29	198,649.40	222,789.37	211,554.57	215,869.57
154396	39,505.80	43,339.15	42,350.07	40,805.22	43,840.44	43,870.87	42,804.42	40,568.82	41,893.87	43,030.64
154400	1,400.65	672.66	47,668.10	12,340.43	22,678.87	30,311.35	13,477.52	9,437.02	4,768.90	(58,848.93)
154401	(21,007.94)	(25,205.44)	5,102.75	(3,403.53)	(616.38)	4,562.89	62.84	11,536.11	1,214.93	(5,252.69)
154510	2,559,533.67	2,558,151.07	2,553,385.23	2,560,864.11	2,555,607.32	2,565,762.89	2,569,676.16	2,584,180.67	2,553,072.76	2,635,677.39
154511	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154530	9,930,981.99	10,130,354.84	10,518,811.24	10,481,172.87	10,693,243.92	10,696,565.10	11,028,212.08	11,219,367.20	11,329,331.07	11,464,261.32
154531	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154540	6,571,537.64	6,615,629.44	6,596,424.08	6,810,316.35	6,749,985.61	6,794,928.56	6,948,524.50	7,021,271.23	7,103,672.02	7,171,057.57
154541	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154550	6,007,732.17	6,086,175.85	6,041,648.94	6,154,936.15	6,360,866.18	6,576,650.48	6,556,303.81	6,718,835.23	6,814,607.97	6,524,190.07
154551	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154553	(720,927.88)	(730,341.12)	(724,997.89)	(738,592.36)	(763,306.36)	(789,198.08)	(786,756.48)	(806,260.37)	(793,752.98)	(782,902.83)
154555	(1,081,391.79)	(1,095,511.65)	(1,087,496.81)	(1,107,888.51)	(1,144,959.52)	(1,183,797.09)	(1,180,134.69)	(1,209,390.53)	(1,190,629.44)	(1,174,354.22)
154570	17,483,051.31	18,194,433.81	17,911,580.83	18,052,591.78	17,536,028.89	17,528,604.02	17,842,715.92	17,832,476.62	18,029,055.63	18,119,578.91
154571	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154576	(8,741,525.61)	(9,097,216.86)	(8,955,790.37)	(9,026,295.85)	(8,768,013.40)	(8,763,301.96)	(8,921,357.91)	(8,916,238.28)	(9,014,527.77)	(9,059,789.41)
154581	21,767,802.31	22,068,976.28	21,853,540.77	22,042,473.40	22,028,306.65	22,139,710.98	22,577,142.46	23,117,573.59	23,105,820.99	23,024,766.62
154590	0.00	0.00	52,342.06	275,643.09	321,098.04	299,433.45	311,835.76	333,734.86	369,720.15	358,700.01
154610	2,821.11	4,327.67	5,703.82	4,946.85	4,107.69	4,671.24	4,419.99	3,545.56	2,249.29	2,808.53
154620	106,533.81	118,359.89	81,537.73	55,295.50	68,690.72	64,927.20	90,269.44	38,840.53	34,661.80	68,978.11
154630	22,590.54	27,976.56	22,956.67	15,702.14	15,162.79	12,629.56	24,609.11	11,868.49	13,126.02	16,495.34
154640	35,187.95	30,368.88	15,461.38	13,946.88	17,464.75	28,160.70	21,580.89	17,311.50	13,609.50	16,801.42
154650	26,162.84	24,786.13	34,782.65	42,425.35	49,408.02	62,461.84	64,035.59	10,931.14	28,538.52	24,316.80
154660	1,442.07	1,795.27	2,177.53	1,699.43	2,012.72	1,369.51	5,126.22	3,303.52	1,960.19	1,878.67
154681	2,710.00	2,550.39	2,417.06	2,214.62	2,018.68	1,855.27	3,226.95	2,909.97	2,497.74	2,130.55
154662	0.00	4,770.75	4,615.86	3,671.31	3,644.22	3,510.96	3,420.00	3,099.41	2,696.13	3,803.21
154670	32,064.12	21,105.33	26,868.85	31,025.98	18,478.89	30,027.69	31,448.52	10,135.97	27,747.36	23,447.15
163100	292,634.06	148,453.21	156,607.23	216,251.88	133,139.37	126,671.80	224,435.51	198,205.54	92,990.27	51,316.64
163200	0.00	224,648.72	473,701.43	631,032.08	1,028,944.30	1,352,193.39	1,598,784.44	1,954,243.49	2,189,893.34	2,403,726.34
163250	0.00	(7,490.49)	77,943.44	143,143.43	194,098.32	247,873.29	300,681.83	367,086.44	402,647.50	415,439.43
163300	0.00	598,535.52	1,158,023.66	1,774,747.58	2,402,457.52	2,914,515.94	3,524,552.10	4,172,383.55	4,781,020.66	5,287,486.21
163210	0.00	2,964.06	1,973.86	16,004.56	34,752.86	47,617.93	58,079.41	95,806.89	102,182.90	112,012.43
163310	0.00	104,836.10	203,132.16	284,081.19	377,231.53	531,577.79	557,013.25	678,749.47	766,121.75	869,055.41
163320	0.00	726.97	5,287.56	3,612.90	4,389.40	2,538.47	3,386.51	2,717.10	2,826.36	7,557.72
163020	1,200,299.76	649,629.18	(5,172.73)	(579,639.94)	(1,166,916.48)	(1,700,432.17)	(2,297,714.59)	(2,826,930.72)	(3,345,646.37)	(3,761,736.64)
Grand Total	69,114,493.85	70,203,163.44	70,477,180.77	71,936,713.76	72,837,797.02	73,633,791.05	75,069,518.10	77,041,297.79	77,938,586.18	79,651,383.72

DATA REQUEST- Set KCC_20091120
Case: 10-KCPE-415-RTS
Date of Response: 12/18/2009
Information Provided By: N/A
Requested by: Rohrer George

Question No. : 46

Please provide information from the AGA/EEI (or any similar organization) showing the percentage of dues that is classified as legislative advocacy.

Response:

See the attached invoice from EEI for the company's 2009 membership dues that show the percentage classified as legislative advocacy on the last page.

As shown on the account coding sheet, the lobbying portion is charged below the line (\$77,297.53).

Response by: Amy Murray, Regulatory Accounting

Attachments: Q46_KCC EEI Membership Dues.pdf
Q46KCC_Verfication.pdf



0 0 9 9 1 3 8 1

701 PENNSYLVANIA AVENUE, NW
WASHINGTON, DC 20004-2696
PHONE (202) 508-5000

INVOICE FOR MEMBERSHIP DUES

MR. MICHAEL J. CHESSE
CHAIRMAN AND CEO
GREAT PLAINS ENERGY INC
1201 WALNUT ST
KANSAS CITY, MO 64106-2124

Date	Invoice Number
11/14/2008	DUES200935

Payment Due on or before 2/1/2009
(Interest charges will accrue after due date)

Description	Total
2009 EEI Membership Dues for:	
Regular Activities of Edison Electric Institute ¹	\$396,397
Industry Issues ²	39,640
Mutual Assistance Program ³	5,000
2009 Contribution to The Thomas Alva Edison Foundation (Edison Foundation), including the Institute for Electric Efficiency	15,000
The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. The Institute for Electric Efficiency (IEE) is a program of the Edison Foundation. Contributions are tax deductible in the same manner as contributions to any 501(c)(3) organization.	
Total	\$456,037
<p>1- The portion of membership dues allocable during 2009 relating to influencing legislation not deductible for federal income tax purposes is estimated to be 16%.</p> <p>2- The portion of the voluntary industry issues allocable during 2009 relating to influencing legislation is estimated to be 35%.</p> <p>3- Voluntary assessment approved by EEI Executive Committee relating to improvements for the rapid response to disasters. No portion of this assessment is allocable to influencing legislation.</p>	

PLEASE NOTE INFORMATION FOR WIRING.

The following is instruction for transferring funds electronically to Edison Electric Institute's account at the Wachovia Bank N.A. in Washington, DC:

Beneficiary's Bank: Wachovia Bank, N.A.
Bank's Address: Washington, DC
Bank's ABA Number: 054001220
Beneficiary: Edison Electric Institute
Beneficiary's Acct No: 2000013842897
Beneficiary's Address: 701 Pennsylvania Avenue, NW
Washington, DC 20004-2696 USA
Beneficiary Reference: 2009 Membership Dues

Please refer any questions to Ed Milad at: phone-(202) 508-5430; fax-(202) 508-5037; or e-mail-emilad@eei.org.

Please code to: 020/165008/N/A \$441,037.00
020/826103/50000/00 CREL-ELEC/EX004/840 \$15,000.00

2009 EEI Annual Assessment
 Invoice # Dues200935
 Voucher #

	Annual Membership Invoice	% of which is Lobbying*
\$	396,397.00	\$ 63,423.52
\$	39,640.00	\$ 13,874.00
\$	5,000.00	\$ -
\$	<u>441,037.00</u>	<u>\$ 77,297.52</u>

Coding of Invoice to Prepaid Account

DEPT	ACCT	PRODUCT	PROJECT	ACTIVITY	CATEGORY	2009 BUDGET	Budget %		Membership	Lobbying*
020	165008	N/A	BLANK	BLANK	BLANK	\$ 122,104.44	34.3%	DLV-KCPL	\$ 151,275.89	\$ 26,513.05
020	165008	N/A	BLANK	BLANK	BLANK	\$ 163,934.52	46.0%	PWR-KCPL	\$ 202,877.02	\$ 35,556.86
020	165008	N/A	BLANK	BLANK	BLANK	\$ 12,339.60	3.4%	85-EXP	\$ 14,995.26	\$ 2,628.12
020	165008	N/A	BLANK	BLANK	BLANK	\$ 57,956.28	16.3%	81-EXP	\$ 71,889.03	\$ 12,599.50
						<u>\$ 356,334.84</u>	<u>100.00%</u>		<u>\$ 441,037.00</u>	<u>\$ 77,297.53</u>
020	826103	50000	COMP-CREL	EX004	840				\$ 15,000.00	
									Total Invoice	\$ 456,037.00

Distribution of amortized expense from Prepaid Account (annual)

DEPT	ACCT	PRODUCT	PROJECT	ACTIVITY	CATEGORY	2009 BUDGET	Alloc	Lobbying	Monthly
020	826402	30000	GVT-KCPL	NP011	640	\$ 97,984.32	100.0%	\$ 77,297.52	\$ 6,441.46
Total						\$ 97,984.32	100.0%	\$ 77,297.52	\$ 6,441.46

DEPT	ACCT	PRODUCT	PROJECT	ACTIVITY	CATEGORY	2009 BUDGET	Alloc	Membership	Monthly
020	930231	30000	DLV-KCPL	NP011	640	\$ 122,104.44	34.3%	\$ 124,762.64	\$ 10,396.89
020	930231	10000	PWR-KCPL	NP011	640	\$ 163,934.52	46.0%	\$ 167,320.16	\$ 13,943.35
020	930231	20000	85-EXP	NP011	640	\$ 12,339.60	3.4%	\$ 12,367.14	\$ 1,030.60
020	930231	10000	81-EXP	NP011	640	\$ 57,956.28	16.3%	\$ 59,269.54	\$ 4,940.80
Total						\$ 356,334.84	100.0%	\$ 363,739.48	\$ 30,311.64

Grand Total \$ 454,319.16 \$ 441,037.00 \$ 36,753.10

* Per the 2009 Membership invoiced, the portion of membership dues relating to influencing legislation is 16% of Regular Activities and 35% of Industry Issues.

DATA REQUEST– Set KCC_20100209

Case: 10-KCPE-415-RTS

Date of Response: 02/17/2010

Information Provided By: N/A

Requested by: Rohrer George

Question No. : 180

RE: Adjustment No. CS-126, Property Taxes --- 1. Please provide the total amount of property taxes (total company) billed to the utility during 2009, broken out by county. 2. Please provide a detailed breakdown of the total amount of property taxes billed during 2009 between: a. Amount expensed as property taxes b. Amount expensed through PGA or ECA c. Amount charged to clearing accounts d. Amount charged to materials and supplies e. Amount charged to inventory (gas storage, etc.) f. Amount capitalized g. Any other amount(s) that was expensed or capitalized. 3. Please update the spreadsheet provided in DR 1 relating to adjustment CS-126 - Annualized Property Tax to reflect the 2009 actual property taxes. 4. Staff would like to set up a time for on-site review of the 2009 property tax invoice statements referred to in question no. 1 above.

Response:

1. Kansas City Power & Light Company was billed \$67,244,975 in property taxes related to KCP&L's 2009 tax year; including \$347,820 of PILOT's related to the Wind facility in Spearville, Kansas. Please see the attachment, "Q0180 (Part 1)_KCPL KCC DR dated Feb-10.xls.", for the details by state and county.
2. a) \$58,471,983 – property taxes on utility property expensed. Represents actual 2009 amount expensed of \$58,655,316 adjusted by Jan 2010 entry to correct year-end tax allocation error of (\$183,333).
b) None.
c) \$608,968 – property taxes on vehicles charged to the fleet clearing account.
d) None.
e) \$248,227 – property taxes on Unit Trains charged on the books to fuel inventory.
f) \$7,811,992 – property taxes on utility property capitalized. Represents net actual amount capitalized to work orders in 2009 of \$7,628,659 adjusted by Jan 2010 entry to correct year-end tax allocation error of \$183,333. All Iatan-related work orders were correctly stated on year-end books and records.
g) \$103,805 – property taxes on non-utility property expensed.
3. Please refer to the attachment, "Q0180 (Part 3) CS-126 Annualized Property Tax – KCPL KS (with actual 2009 taxes).xls", for the updated spreadsheet.
4. Staff has been contacted and a meeting has been set for February 25, 2010.

Attachments: Q180KCC_Verification.pdf
Q0180 (Part 1)_KCPL KCC DR dated Feb-10.xls
Q0180 (Part 3) CS-126 Annualized Property Tax – KCPL KS (with actual 2009 taxes).xls

KCC_20100209-180-Att-Q0180 (Part 3) CS-126 Annualized Property Tax - KCPL KS (With Actual 2009 Taxes)
Annualized Property Tax

**KANSAS CITY POWER & LIGHT
2010 KANSAS RATE CASE**

Q0180 (Part 3): Update of Adjustment CS-126 - Annualized Property Taxes to reflect the 2009 actual property taxes.

	Test Year Property Taxes 12 months <u>ended 9-30-09</u>	Annualized Property Taxes	Property Tax Adjustment Required
Total Property Taxes	67,789,876	66,897,155	
Less:			
Vehicle Property Taxes Charged To Clearing Accounts	595,966	608,968	
Capitalized Property Taxes	7,153,728	497,641	
Unit Train Property Taxes Charged To Fuel Inventory	200,930	248,227	
Non-Utility Property Taxes	129,830	103,805	
O&M Property Taxes	59,709,422	65,438,514	5,729,092
Payment In Lieu of Taxes (PILOT) on Wind Energy	338,792	347,820	9,028
Total Property Tax Annualization Adjustment	\$ 60,048,214	\$ 65,786,334	\$ 5,738,120
			CS-126
		Sch/Line#	6-012

DATA REQUEST– Set KCC_20100603

Case: 10-KCPE-415-RTS

Date of Response: 06/04/2010

Information Provided By: N/A

Requested by: Mount Michael

Question No. : 480

Given our discussions of June 1 and June 3, 2010, please provide a new estimate of the base revenues.

Response:

Pursuant to discussions between KCP&L, Staff and CURB on June 1, June 2 and June 3, 2010, attached is the revised base revenue information.

Attachments:

MFR Revenue Summary KS_20100603.xls
KS Corrected Actual Units_20100603.xls
KS Bill Frequency Summary_v4.xls
200810_WinSum_BF_RC_2009rates.xls
200811_Winter_BF_RC_2009rates.xls
200812_Winter_BF_RC_2009rates.xls
200901_Winter_BF_RC_2009rates.xls
200902_Winter_BF_RC_2009rates.xls
200903_Winter_BF_RC_2009rates.xls
200904_Winter_BF_RC_2009rates.xls
200905_WinSum_BF_RC_2009rates.xls
200906_WinSum_BF_RC_2009rates.xls
200907_Summer_BF_RC_2009rates.xls
200908_Summer_BF_RC_2009rates_v2.xls
200908_Summer_BF_RC_thru20090801_2009rates_v2.xls
200908_Summer_BF_RC_Total_2009rates_v2.xls
200909_WinSum_BF_RC_2009rates_v3.xls
200909_WinSum_BF_RC_thru20090901_2009rates_v3.xls
200909_WinSum_BF_RC_Total_2009rates_v3.xls
BFandWN_Oct2008_Sep2009_2009rates.xls
ProofOfRevenueSummary_FYE_200909_2009rates.xls
KS DR 480 Verification Form.pdf

Res

	Corrected Revenue	Revenue As Filed	Diff
TOTAL CUSTOMERS	\$ 23,049,520	\$ 23,767,367	\$ (717,847)
TOTAL FACILITIES (kW)	\$ -	\$ -	\$ -
TOTAL DEMAND kWh	\$ -	\$ -	\$ -
TOTAL ENERGY kWh-Winter	\$ 113,016,867	\$ 113,358,253	\$ (341,386)
TOTAL ENERGY kWh-Summer	\$ 100,250,833	\$ 100,211,182	\$ 39,652
TOTAL EChargeHT kWh	\$ 5,240,476	\$ 5,240,476	\$ -
Total Adjustments	\$ 35,502,394	\$ 35,502,394	\$ -
TOTAL ANNUAL	\$ 277,060,090	\$ 278,079,671	\$ (1,019,581)

Small

	Corrected Revenue	Revenue As Filed	Diff
TOTAL CUSTOMERS	\$ 4,150,438	\$ 4,288,784	\$ (138,346)
TOTAL FACILITIES (kW)	\$ 667,482	\$ 689,941	\$ (22,459)
TOTAL DEMAND kWh	\$ -	\$ -	\$ -
TOTAL ENERGY kWh-Winter	\$ 15,903,355	\$ 15,903,355	\$ -
TOTAL ENERGY kWh-Summer	\$ 11,661,000	\$ 11,661,000	\$ -
TOTAL EChargeHT kWh	\$ 218,470	\$ 218,470	\$ -
Total Adjustments	\$ 3,919,742	\$ 3,919,742	\$ -
TOTAL ANNUAL	\$ 36,520,487	\$ 36,681,292	\$ (160,805)

Medium

	Corrected Revenue	Revenue As Filed	Diff
TOTAL CUSTOMERS	\$ 1,945,350	\$ 2,008,253	\$ (62,904)
TOTAL FACILITIES (kW)	\$ 7,507,188	\$ 7,532,651	\$ (25,463)
TOTAL DEMAND kWh	\$ 5,867,746	\$ 6,017,469	\$ (149,723)
TOTAL ENERGY kWh-Winter	\$ 23,798,023	\$ 23,798,023	\$ -
TOTAL ENERGY kWh-Summer	\$ 17,671,739	\$ 17,671,739	\$ -
TOTAL EChargeHT kWh	\$ 264,047	\$ 264,047	\$ -
Total Adjustments	\$ 8,972,578	\$ 8,972,578	\$ -
TOTAL ANNUAL	\$ 66,026,670	\$ 66,264,760	\$ (238,089)

Large

	Corrected Revenue	Revenue As Filed	Diff
TOTAL CUSTOMERS	\$ 1,783,366	\$ 2,005,541	\$ (222,176)
TOTAL FACILITIES (kW)	\$ 17,127,810	\$ 17,600,964	\$ (473,154)
TOTAL DEMAND kWh	\$ 20,538,302	\$ 21,046,956	\$ (508,654)
TOTAL ENERGY kWh-Winter	\$ 56,308,538	\$ 56,308,538	\$ -
TOTAL ENERGY kWh-Summer	\$ 35,075,093	\$ 35,075,093	\$ -
TOTAL EChargeHT kWh	\$ 1,051,942	\$ 1,051,942	\$ -
Total Adjustments	\$ 26,987,520	\$ 26,987,520	\$ -
TOTAL ANNUAL	\$ 158,872,570	\$ 160,076,555	\$ (1,203,984)

Large Power

	Corrected Revenue	Revenue As Filed	Diff
TOTAL CUSTOMERS	\$ 21,478	\$ 21,844	\$ (366)
TOTAL FACILITIES (kW)	\$ 296,867	\$ 297,459	\$ (592)
TOTAL DEMAND kWh	\$ 1,942,091	\$ 1,983,232	\$ (41,142)
TOTAL ENERGY kWh-Winter	\$ 3,983,455	\$ 3,983,455	\$ -
TOTAL ENERGY kWh-Summer	\$ 1,728,122	\$ 1,728,122	\$ -
TOTAL EChargeHT kWh	\$ -	\$ -	\$ -
Total Adjustments	\$ 1,891,308	\$ 1,891,308	\$ -
TOTAL ANNUAL	\$ 9,863,320	\$ 9,905,420	\$ (42,100)

Total Change

TOTAL CUSTOMERS	\$ (1,141,638)
TOTAL FACILITIES (kW)	\$ (521,669)
TOTAL DEMAND kWh	\$ (699,519)
TOTAL ENERGY kWh-Winter	\$ (341,386)
TOTAL ENERGY kWh-Summer	\$ 39,652
TOTAL EChargeHT kWh	\$ -
Total Adjustments	\$ -
TOTAL ANNUAL	\$ (2,664,560)

CERTIFICATE OF SERVICE

10-KCPE-415-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, electronic service, or hand-delivered this 15th day of June, 2010, to the following:

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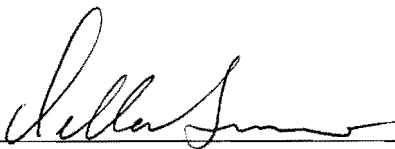
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Della Smith

* Denotes those receiving the Confidential
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