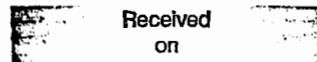


In the Matter of the Application)
of Kansas City Power & Light Company)
to Modify its Tariffs to Continue the)
Implementation of its Regulatory Plan)

Docket No. 10-KCPE-415-RTS



JUL 06 2011

by
State Corporation Commission
of Kansas

DIRECT TESTIMONY OF

RALPH C. SMITH

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

PUBLIC VERSION

(**Denotes KCPL Confidential Information **)

July 6, 2011

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1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. Ralph C. Smith, 15728 Farmington Road, Livonia, Michigan 48154.

4

5 **Q. What is your occupation?**

6 A. I am a certified public accountant and a senior utility regulatory consultant with Larkin &
7 Associates, PLLC, a firm of certified public accountants and regulatory consultants.

8

9 **Q. Have you prepared an appendix summarizing your educational background and**
10 **regulatory experience?**

11 A. Yes. Appendix I, attached, provides additional details concerning my experience and
12 qualifications.

13

14 **Q. Have you previously testified before this Commission?**

15 A. Yes, I have on several occasions.

16

17 **Q. On whose behalf are you appearing?**

18 A. I am appearing on behalf of the Citizens' Utility Ratepayer Board ("CURB").

19

1 **Q. Please describe the tasks you performed related to your testimony in this case.**

2 A. I obtained and reviewed the series of filings submitted by Kansas City Power & Light
3 Company (“KCPL” or “Company”), reviewed KCPL’s data request (DR) responses, and
4 performed other procedures as necessary to obtain an understanding of the Company’s
5 filing to formulate an opinion concerning the reasonableness and appropriateness of its
6 claim for rate case expense.

7 **Q. What issues do you address in your testimony?**

8 A. My direct testimony identifies and discusses areas of concern with respect to the
9 Company’s claim for rate case expense.

10 **Q. What aspects of KCPL’s claim for rate case expense are you NOT addressing?**

11 A. I am not addressing these aspects of KCPL’s claim for rate case expense:

12 1) KCPL’s request for rate case expense from Docket 09-246. In its Order dated
13 November 22, 2010 in Docket No. 10-KCPE-415-RTS, at page 85, the
14 Commission concluded that KCPL would be allowed to recover rate case expense
15 costs requested for Docket No. 09-246, and stated that: “Although requiring
16 shareholders to share some rate case expenses with ratepayers is appropriate in
17 some situations, the Commission will not require this in Docket 09-246.”

18 2) FERC-jurisdictional costs for rate case expense relating to transmission
19 formula rate cases. At pages 85-86 of its November 22, 2010 Order, the
20 Commission found that KCPL’s request to recover FERC transmission rate case
21 costs was proper and approved their recovery.

1

2 **Q. What aspects of KCPL's claim for current case rate case expense do you address?**

3 A. I address the following aspects with respect to KCPL's revised claim for current rate case
4 expense:

5 • Guidance provided in the Commission's November 22, 2010 Order Regarding
6 Rate Case Expense for the Current Case

7 • KCPL Rate Case Expense Allowed for Interim Rates

8 • KCPL's Revised Claim for Rate Case Expense for the Current Case

9 • Comparison of KCPL's Current Case Claim with Expense from Prior Three
10 KCPL Kansas Rate Cases

11 • Items in KCPL's Request that are Unreasonable, Excessive, or Questionable

12 • Recovery Period for KCPL Rate Case Expense for Iatan Unit 2 Related
13 Prudence Issues

14

15 **Q. What additional documents are being filed with your testimony?**

16 A. Attached to my testimony are the CURB Schedules that I am sponsoring, copies of KCPL
17 DR responses referenced in my testimony, and other documents referenced in my
18 testimony.

19

1 **Q. How have you labeled the other attached documents and calculations?**

2 A. These are labeled as Attachments RCS-1 (Schedules) and RCS-2 (DR responses and
3 other documents).

4

5 **II. GUIDANCE PROVIDED IN THE COMMISSION'S NOVEMBER 22, 2010**
6 **ORDER REGARDING RATE CASE EXPENSE FOR THE CURRENT CASE**

7 **Q. What guidance did the Commission provide in its November 22, 2010 Order**
8 **regarding evaluating a utility's claim for rate case expense?**

9 A. The Commission's November 22, 2010 Order at pages 87-89 provided the following
10 guidance:

- 11 • In Kansas, the general rule is that prudently incurred rate case expenses are
12 among the reasonably necessary expenses a public utility is entitled to recover
13 in a rate-case proceeding.
- 14 • As with all expenses sought to be recovered as part of the revenue
15 requirement, the utility has the burden to establish this expense is known and
16 measurable.
- 17 • The Company also has the burden of proof to establish rate case expenses are
18 reasonable and prudent.
- 19 • The record must contain substantial evidence to support the Commission's
20 decision granting rate case expense.
- 21 • The Commission has a long-standing policy of including fair and reasonable
22 rate case expenses that are prudently incurred in costs to be borne by
23 ratepayers.
- 24 • To recover rate case costs, the Company must provide actual documentation
25 of expenses incurred rather than relying on estimates.

- 1 • The Commission must weigh competing policies in determining the recovery
2 of appropriate and reasonable rate case expenses.
- 3 • The Kansas Court of Appeals has noted that: “Rate case expenditures involve
4 some degree of management choice and discretion whether to incur the
5 expenses.”¹
- 6 • The Commission has relied upon the Kansas Supreme Court’s definition of
7 prudence as “carefulness, precaution, attentiveness and good judgment.”
- 8 • When a tribunal is called upon to review whether expenses incurred in a
9 proceeding are reasonable, information is provided about the time and amount
10 of services rendered, the general nature and character of the services revealed
11 by the invoices, whether attorneys or consultants presented testimony or other
12 tangible work product that was made a part of the record, the nature and
13 importance of the litigation, and the degree of professional ability, skill, and
14 experience called for and used in the course of the proceeding.
- 15 • The Commission, like a trial court in reviewing attorney fees, should be
16 considered an expert in making this decision and draws from its knowledge
17 and experience in evaluating the value of the services rendered in this
18 proceeding.

19
20 **Q. What did the Commission’s November 22, 2010 Order provide for parties seeking to**
21 **challenge the amount of rate case expense approved in that Order?**

22 A. Page 95 of the Commission’s Order states as follows:

23 *... the Commission exercised its discretion to set reasonable and*
24 *prudent rate case expense costs but designated them as Interim*
25 *Rate Relief. If parties seek to challenge the amount of rate case*
26 *expense approved in this Order, a subsequent proceeding will*
27 *allow full review of this issue. If that challenge is successful and*
28 *establishes the rate case expense costs approved in this Order*
29 *were not prudent, just or reasonable, the Commission will*

¹ 36 Kan. App. 2d. at 111, quoting *Citizens Utility Board v ICC*, 166 Ill. 2d 111, 129-30, 651 N.E.2d 1089 (1995).

1 *establish a new amount of rate case expense for this docket that*
2 *will be included as an adjustment in a future KCPL rate case.*

3

4 **Q. What additional guidance was provided in the Commission’s June 24, 2011 Order**
5 **Addressing Prehearing Officer’s Report and Recommendation Following**
6 **Prehearing Conference on March 9, 2011?**

7 A. Page 7 of that Order, states, among other things, that:

8 *This evaluation will include examining the record relating to how*
9 *much time was expended on researching individual issues; whether*
10 *research of issues was duplicated and, if so, whether KCP&L*
11 *made an adjustment in its request for recovery of expenses for*
12 *researching those issues; and other issues that arise depending*
13 *upon evaluation of evidence filed in support of KCP&L’s claim for*
14 *rate case expense.*

15 Additionally, page 10 of that Order states:

16 ***The responsibility to submit evidence setting out a complete***
17 ***record upon which this Commission can decide the issue of rate***
18 ***case expense lies with KCP&L, not with Staff. Prehearing***
19 ***Officer Coffman correctly states that the Commission will rely***
20 ***upon Staff to assist in evaluating this detailed evidence, including***
21 ***a thorough examination of evidence offered by KCP&L regarding***
22 ***how much time was expended by individual timekeepers on***
23 ***researching individual issues; whether research of issues was***
24 ***duplicated by multiple timekeepers; if evidence suggests research***
25 ***of issues was duplicated, whether any adjustment was made by***
26 ***timekeepers or KCP&L in requesting recovery of rate case***
27 ***expense for research of such issues; and examination of any***
28 ***further issues that arise in reviewing evidence filed in support of***
29 ***KCP&L’s claim for rate case expense.***

30 (Emphasis supplied.)

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Q. In the current case is there a valid basis for requiring shareholders to share some rate case expenses with ratepayers?

A. Yes. As noted above, the Kansas Court of Appeals has noted that: “Rate case expenditures involve some degree of management choice and discretion whether to incur the expenses.” Here, there is evidence that the degree of discretion was large. KCPL did not present a realistic budget of its rate case expenses during the case. KCPL has stated that its rate case budget for the current case was based upon the prior case.² KCPL overran that budget, but failed to inform the other parties to the case about the excess spending until after the hearing. KCPL witness Weisensee stated during the hearing that “the last numbers that I have seen as of July 31st, and if you want just a general ball park number, I don't remember the exact number, it was right around 3 million dollars.”³ Mr. Weisensee was then asked whether he had an opinion as to what the total amount of rate case expense will be, and he said: “Not specifically.”, then later said: It “could be” in excess of 4 million dollars. The record also shows that, after referring to a document, Mr. Weisensee testified that the exact amount is \$3,090,940 as of July 31, 2010.⁴ No submittal of any evidence was introduced, nor did the Company attempt to amend its claim for any amount above \$2.1 million until after the hearing, when KCPL responded to Staff DRs 554 and 555, in which KCPL showed significantly higher rate case expenditures totaling over \$8.3 million, an amount that is not only almost four times

² See, e.g., KCPL responses to CURB-224(c).
³ Tr. page 2101.
⁴ Tr. page 2110.

1 higher than KCPL's original request, but also well beyond its own witnesses' highest
2 stated estimates. As also noted above, the Commission has relied upon the Kansas
3 Supreme Court's definition of prudence as "carefulness, precaution, attentiveness and
4 good judgment." Once the spending spigot was opened, there was no real control over
5 the Company's rate case expenses. Not having a budget or dollar amount restriction
6 upon rate case expense spending and following it could not be viewed as carefulness,
7 precaution, attentiveness or good judgment, which suggests unreasonableness under this
8 definition. These factors, and others as described in CURB's testimony, support
9 requiring shareholders to bear some of the rate case expenses incurred by KCPL.

10
11 **Q. What alternative are you presenting for consideration by the Commission in terms**
12 **of an equitable and reasonable sharing of rate case expense for this proceeding**
13 **between shareholders and ratepayers?**

14 A. I present an alternative to adjust specific items of rate case expense claimed to remove
15 excessive, duplicative, unreasonable and inadequately documented charges. This
16 alternative is presented on Attachment RCS-1, Schedule 1. I address each of the specific
17 adjustments to KCPL's claimed rate case expense are addressed in a subsequent section
18 of my testimony. As shown on Schedule 1, this adjustment limits the allowance for
19 KCPL's rate case expense to \$4.913 million, including the \$1.423 million for KCC and
20 CURB costs. The \$4.913 million consists of approximately \$1.9 million related to
21 KCPL's rate case expense for addressing Iatan Unit 2 prudence issues, and \$3 million for
22 other "normal" rate case costs, including the KCC and CURB assessment.

1 I also address an alternative cost recovery period of ten years for the allowed
2 amount of KCPL's rate case expense related to addressing the Iatan Unit 2 prudence
3 issue. I recommend that the Commission consider a longer, ten-year period for the
4 allowed amount of KCPL's rate case expense related to prudence issues. To illustrate
5 how this longer amortization period would work, as shown on Schedule 1, providing for
6 the recovery from ratepayers of the prudence related costs over ten years produces an
7 annual allowance of approximately \$190,000 per year. The other rate case costs are
8 recovered over the traditional four-year period, for an annual allowance of approximately
9 \$754,000, for a total annual cost recovery of approximately \$944,000.

10 CURB witness Crane presents other recommendations to the Commission, to
11 limit KCPL's expense to the Company's original estimate, and other alternatives.
12
13

14 **III. KCPL RATE CASE EXPENSE ALLOWED FOR INTERIM RATES**

15 **Q. What did the Commission find concerning KCPL's rate case expense for Interim 16 Rate Relief purposes in its November 22, 2010 Order?**

17 A. Page 89 of the Commission's Order described how detailed information provided in
18 KCPL's responses to Staff Data Requests 554 and 555, which were made part of the
19 administrative record in this proceeding,⁵ contained KCPL's summarized total expenses
20 to September 30, 2010, and estimated expenses until the end of the proceeding. The
21 Commission also found at page 89 that the documentation to support those estimates

⁵ Please note that CURB has objected to those DR responses becoming part of the record.

1 contained very little detailed information that would enable the Commission to make an
2 individualized review of charges by specific consultants and attorneys, noting that
3 documentation presented for some vendors, including law firms, included nothing by
4 which to determine total hours, hourly rates, subject matter addressed, etc. Consequently,
5 the Commission relied upon its expertise in reviewing rate case expense costs to
6 determine what expenses were prudent and are just and reasonable to recover from
7 ratepayers.

8 **Q. What amount of rate case expense did the Commission allow in its November 22,**
9 **2010 Order for Interim Rate Relief purposes?**

10 A. For purposes of Interim Rates, the Commission allowed total rate case expense cost of
11 \$5,669,712, and stated that total amount will be amortized over four years. Page 90 of
12 the Commission's Order noted that KCPL's responses to DRs 554 and 555 estimated
13 total rate case expense would be \$8,319,363. That included KCC and CURB costs
14 totaling \$1,169,712. The Commission noted that KCPL has no control over costs
15 incurred by the KCC and CURB and those charges would be removed in considering
16 KCPL's rate case expense. Removing the KCC and CURB amounts left estimated rate
17 case costs for KCPL of \$7,149,711. At page 91 of the Order, the Commission stated that
18 it has balanced the interests of all concerned parties, including investors versus
19 ratepayers, present ratepayers versus future ratepayers, and the public interest. The
20 Commission concluded that an appropriate amount of rate case expense for KCPL to
21 recover from its ratepayers in this case for KCPL costs is \$4.5 million. Costs for the

1 KCC and CURB will be added to that amount for the total rate case expense cost of
2 \$5,669,712, and that total amount is currently being recovered by KCPL over four years.

3

4 **Q. How has KCPL accounted for the \$5,669,712 amount of rate case expense allowed**
5 **by the Commission?**

6 A. Page 19 of KCPL witness Weisensee's testimony indicates that the Company has
7 recorded a write-off based on the Commission order limiting rate case cost recovery to
8 \$5,669,712. The Company's response to CURB-204 indicates that KCPL made two
9 journal entries to record the write-off mentioned on page 19, line 20, of Mr. Weisensee's
10 May 6, 2011 testimony: one on December 31, 2010 and a second, to correct the write-off,
11 on January 31, 2011. KCPL is amortizing the \$5,669,712 , with amortization
12 commencing in January 2011. Monthly amortization is \$118,119 and annual
13 amortization is \$1,417,428.

14

15 **IV. KCPL'S REVISED CLAIM FOR RATE CASE EXPENSE FOR THE CURRENT**
16 **CASE**

17 **Q. What revised amount of Rate Case Expense has KCPL now claimed for the current**
18 **case?**

19 A. KCPL witness Weisensee states at page 2 of his May 6, 2011 supplemental testimony
20 that:

21 *The Company is requesting that the Commission increase the*
22 *amount of rate case expenses KCP&L is allowed to recover for*

1 *this case from the current \$5,669,712 to \$9,070,515 which*
2 *represents the rate case expense actually incurred by the Company*
3 *through November 30, 2010. This figure includes \$1,422,832 of*
4 *Staff and CURB costs assessed to KCP&L for **rate case related***
5 ***dockets**. The increase of \$3,400,803 is recovered through an*
6 *amortization which spreads the costs over a four-year period. The*
7 *current effective annual amortization amount, and therefore*
8 *KCP&L's annual revenue requirement, would increase by*
9 *\$850,201 based on a four-year amortization period.*

10 (Emphasis supplied.)

11
12 **Q. Should any amount above the previously allowed \$5,669,712 be granted to KCPL?**

13 A. No. In fact, CURB recommends a reduction to the previously allowed amount of
14 \$5,669,712.

15 **V. COMPARISON OF KCPL'S CURRENT CASE CLAIM WITH EXPENSE FROM**
16 **PRIOR THREE KCPL KANSAS RATE CASES**

17 **Q. How does that compare with the rate case cost in KCPL's last three Kansas rate**
18 **cases?**

19 A. As shown in the following table, the cost requested by KCPL for the current rate case is
20 over five times (i.e., 525%) higher than the average rate case cost for KCPL for its last
21 three Kansas rate cases, although the percentage of KCPL's requested rate increase that
22 was granted for the current case was less than half of what KCPL requested and was
23 below the percentage of KPCL's requested increase in any of the prior three cases:

KCPL Base Rate Revenue Increase Requests and Rate Case Costs Comparison (Dollars in Millions)									
Docket No.	Revenue Increase Amount Requested	% Increase Requested	Amount Granted	Litigated or Settled	Percentage of Requested Revenue Increase Granted	Total Case Cost	Effective Date	Exceeds Prior Case Cost By \$	Exceeds Prior Case Cost By %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Current Case:									
10-KCPE-415-RTS	\$ 55.2	11.50%	\$ 22.0	Litigated	39.9%	\$ 9.1			
Prior Three Cases:									
09-KCPE-905-RTS	\$ 71.6	17.50%	\$ 59.0	Settled	82.4%	\$ 2.3	8/1/2009	\$ 6.80	296%
07-KCPE-905-RTS	\$ 47.1	10.80%	\$ 28.0	Settled	59.4%	\$ 0.9	1/1/2008	\$ 8.23	946%
06-KCPE-828-RTS	\$ 42.3	10.60%	\$ 29.0	Settled	68.6%	\$ 1.2	1/1/2007	\$ 7.90	658%
Average Rate Case Expense, Prior Three Cases						\$ 1.5			
Current Case Request by KCPL Exceeds Average for Prior Three Cases by \$								\$ 7.64	
Current Case Request by KCPL Exceeds Average for Prior Three Cases by %									525%
Source:									
Prior Three Case information: KCPL response to CURB DR 033									
Current Case Information: Commission's Decision dated November 22, 2010									
Cols.E, H and I: calculated									

1

2

3 **Q. What concerns does this present?**

4 A. It presents a concern that the rate case costs requested by KCPL especially for the current
 5 case, which was the fourth KCPL rate case in approximately five years, are excessive
 6 and, unless held to a reasonable level, would become an unreasonable burden on
 7 ratepayers. KCPL's revised request for the current rate case is over five times (i.e.,
 8 525%) higher than the average rate case cost for KCPL for its last three Kansas rate
 9 cases, even though the percentage of KCPL's request that was granted (only 39.9%) for
 10 the current case is significantly lower than the percent of request granted in any of the
 11 previous three Kansas rate cases. KCPL's current rate case request is almost 3 times
 12 (295%) higher than the cost of the 2009 rate case, where KCPL received almost 82% of
 13 its requested base rate increase. This information, coupled with the other information

1 identified by CURB, such as the 14,379 outside attorney and law firm personnel hours
2 charged, and the 11,349 hours charged by KCPL's outside consultants, indicate that
3 KCPL's request is unreasonable on its face.

4 **VI. ITEMS IN KCPL'S REQUEST THAT ARE UNREASONABLE, EXCESSIVE, OR**
5 **QUESTIONABLE**

6 **Unreasonable, Excessive, or Questionable Items Identified by the Commission**

7 **Q. What does the Commission's November 22, 2010 Order state in terms of aspects of**
8 **KCPL's rate case expense that the Commission viewed as unreasonable, excessive,**
9 **or questionable?**

10 A. Pages 91-95 of the Order identify the following aspects of KCPL's rate case expense that
11 the Commission viewed as unreasonable, excessive, or questionable:

- 12 • *"The estimated expenses for housing attorneys, consultants, and KCPL*
13 *employees during the Evidentiary Hearing were high considering the*
14 *Company's proximity to the Commission's offices. The Commission*
15 *concludes the shareholders should have some responsibility for paying*
16 *housing costs."* (p.91)
- 17 • Nextsource, Inc. charges were disallowed because KCPL did not explain why
18 its own employees could not do that work and the record does not support
19 including costs for Nextsource as rate case expense to be recovered from
20 ratepayers. (p.92)
- 21 • The Commission will not allow KCPL to recover expense for The
22 Communication Counsel of America, Inc., which trained KCPL witnesses.
23 The Commission states that witness preparation is routinely part of the
24 services counsel performs before a hearing and the Commission is permitted

1 to disallow duplicative expenses. The Commission found that such services
2 duplicated attorney preparation for an evidentiary hearing and will not allow
3 these costs to be recovered as rate case expense. (p.92)

- 4 • KCPL estimated its rate case expense attributable to legal services to exceed
5 \$5 million, which the Commission finds excessive, even accounting for the
6 complex issues considered in this proceeding. (p.92)
- 7 • The Commission found estimated charges for some legal services particularly
8 disconcerting, citing \$395,593 for Duane Morris as an example. The Order
9 states: *“The Commission did not find any record of an attorney from this law
10 firm participating in this proceeding. This firm may have advised management
11 during this proceeding, but it was not an active participant in the docket. The
12 Commission finds allowing expenses for this law firm to be recovered from
13 ratepayers would be unjust and unreasonable.”* (p.93)
- 14 • The Commission did not approve recovery of costs for Morgan Lewis &
15 Bockius as rate case expense. The Order states: *“KCPL is free to decide how
16 it will present its case, but this firm’s involvement clearly duplicated work
17 being performed by other very capable attorneys. Allowing expenses for
18 Morgan Lewis to be recovered from ratepayers in rate case expense would be
19 unjust and unreasonable.”* (p.93)
- 20 • The Commission found errors in KCPL’s listing of cost for legal services,
21 based on review of a small number of invoices, citing two examples: (1) a
22 \$942 difference in Sonnenschein Nath & Rosenthal invoices to 9/30/2010, and
23 (2) a \$19,322 difference in Schiff Hardin invoices to 9/30/2010. (pp. 93-94)
- 24 • The Commission found expenses from Schiff Hardin particularly troubling, as
25 described on page 94. The Commission notes that one attorney from the firm
26 testified at the hearing about advice given to KCPL’s management related to
27 construction projects, suggesting the firm acted as a consultant. But a
28 significant number of exhibits had deleted material based on KCPL’s
29 attorney/client privilege with Schiff Hardin. No attorney from Schiff Hardin

1 entered an appearance in the proceeding, but Kenneth Roberts and at least one
2 other attorney from Schiff Hardin were present during the first week of the
3 hearing. Hourly rates for Schiff Hardin were also noted to substantially
4 exceed hourly rates for experienced attorneys in the Kansas City metropolitan
5 area with specialized expertise. (p.94)

- 6 • The Order states further that: *“Even though the issues were complex, the*
7 *Commission finds it unreasonable to require ratepayers to be responsible for*
8 *the entire rate case expense costs being sought by KCPL. The Commission is*
9 *particularly concerned about requiring ratepayers to pay such high legal*
10 *costs when no opportunity is available to review the services rendered to*
11 *evaluate whether law firms adjusted charges for duplication of services of*
12 *multiple attorneys when setting their fees.”* (pp. 94-95)

13 **Unreasonable, Excessive, or Questionable Items Identified by CURB**

14 **Q. Has CURB identified other unreasonable, excessive or questionable items in**
15 **KCPL’s rate case claim?**

16 A. Yes. In addition to the total KCPL request being unreasonable and excessive, CURB has
17 concerns about several of the components of KCPL’s request being unreasonable
18 excessive or questionable. CURB shares the Commission’s concern about the items
19 noted in the November 22, 2010 Order; however, CURB’s concerns are not limited to the
20 items noted there, or to the amounts previously adjusted by the Commission. I will
21 address some of the specific concerns CURB has with KCPL’s rate case expense claim.
22 CURB witnesses Andrea Crane and Stacey Harden present additional concerns.

1 **Overall Legal Fee Concerns**

2 **Q. What is the overall concern regarding the amount of legal fees incurred by KCPL**
3 **for this case?**

4 A. The total amount of \$5.5 million for legal fees and expenses being requested by KCPL is
5 excessive and unreasonable. The Commission itself has expressed concerns about
6 requiring ratepayers to pay such high legal costs for the services of multiple attorneys.⁶
7 One major concern is the excessive number of attorneys that KCPL had charging time to
8 the case. Using the information provided by KCPL, CURB has identified 40 outside
9 attorneys and a paralegal for whom KCPL is requesting rate case expense in the current
10 case. As described in CURB witness Harden's testimony and noted above, KCPL has
11 requested Kansas ratepayers bear the cost of 14,379 hours for outside law firm personnel
12 and 11,349 hours for KCPL's other outside consultants.

13 CURB notes that, in his appearance testifying on behalf of KCPL in the Missouri
14 proceeding, Curtis Blanc, KCPL's former Senior Director – Regulatory Affairs, stated
15 that, of the invoices KCPL received for legal services and expert consultants, not one was
16 questioned by the Companies.⁷ Requiring ratepayers to pay such high legal costs when
17 there was not only a lack of cost control, but also apparent duplication of services of
18 multiple attorneys and issues would be unreasonable.

⁶ See, e.g., the Commission's November 22, 2010 Order at pages 94-95.

⁷ Such testimony is cited in the Missouri Commission Order in Missouri PSC Case No. ER-2010-0355, at page 170.

1 **Q. Have you attempted to identify the legal costs incurred by KCPL relating just for**
2 **outside attorney time and fees during the period of evidentiary hearings?**

3 A. Yes. An illustrative example of this that I compiled from information provided by KCPL
4 is presented in Attachment RCS-1, Schedule 2. This shows the attorneys, hourly rates and
5 charges, for the attorneys who were charging cost to KCPL that KCPL has included in its
6 rate case expense claim for time during the hearings. As shown on Schedule 2, during
7 the first week of hearings, KCPL had at least 8 or 9 outside attorneys charging time to the
8 case. On the evidentiary hearing days of August 16, 17, 18, 19 and 23, 2010, for
9 example, KCPL's invoices show outside law firm attorneys charging over 100 hours per
10 day, at hourly rates as high as \$660 per hour. For the hearing alone, KCPL incurred over
11 \$381,000 of outside attorney fees for over one thousand hours.

12

13 **Q. Please discuss the adjustments to the Company's claim for rate case expense that**
14 **you are recommending.**

15 A. In the following sections of my testimony, I discuss the adjustments to the Company's
16 claim for rate case expense that I am recommending. These adjustments are shown in
17 column D of Attachment RCS-2, Schedule 1. The testimony of CURB witness Andrea
18 Crane provides additional reasons why KCPL's claim for rate case expense in this
19 proceeding should be limited to the amount CURB is recommending.

20

1 **Q. Please explain the reclassifications or KCPL “adjustments” shown in column B on**
2 **that schedule.**

3 A. In response to CURB-205, KCPL provided the following explanations for its
4 “adjustments” which are shown on lines 49-54 of Attachment RCS-1, Schedule 2:

- 5 • Financo – (\$23,600) – MO rate case expense incorrectly coded to KS rate case
6 expense.
- 7 • Gannet Flemming – (\$4,995) – KS Generic Depreciation Hearing expenses
8 incorrectly coded to KS rate case expense.
- 9 • Kuhn & Wittenborn – (\$11,740) – DSM and MO rate case expense incorrectly
10 coded to KS rate case expense.
- 11 • Polsinelli – (\$2,967) – Non KS rate case expense incorrectly coded to KS rate
12 case expense.
- 13 • Schiff Harden – (\$28,485) – Non KS rate case expense incorrectly coded to
14 KS rate case expense.
- 15 • SNR Denton - \$720 – Accounts Payable Posting error.

16
17 On Schedule 1, column D, I have moved each of these KCPL “adjustments” onto
18 the corresponding legal firm and consultant line containing the respective costs for the
19 vendor.

20 **Specific Concerns Regarding Legal Fees and Expenses Claimed by KCPL**

21 **Fifty Percent, \$100 per Hour Hourly Fee Increase for Cafer**

22 **Q. Do you have a concern regarding the increase in the hourly rate for attorney Cafer?**

23 A. Yes. As shown in Schedule JPW2010-11, filed with KCPL witness Weisensee’s May 6,
24 2011 supplemental testimony filed, attorney Cafer was using a billing rate of \$200 per
25 hour prior to September 2009. In September 2009, the hourly billing rate was increased

1 by 50 percent or \$100 per hour to \$300 per hour. This pay increase occurred during one
2 of the worst recessions since the Great Depression. There is no evidence that KCPL
3 questioned such a larger hourly pay hike for this attorney. While the substantially
4 increased \$300 per hour rate for attorney Cafer is lower than the super-high hourly rates
5 charged by some of the eastern state attorneys that were used by KCPL, the size (\$100
6 per hour) of and percentage increase (a 50 percent increase) in this hourly fee increase
7 should be deemed unreasonable as an additional cost to Kansas ratepayers, especially
8 during challenging economic times.

9
10 **Q. What is the impact of the 50 percent, or \$100 per hour pay hike for attorney Cafer?**

11 A. The 50 percent, or \$100 per hour pay hike for attorney Cafer increased KCPL's rate case
12 expense from \$327,850 (representing hours billed by attorney Cafer at the initial hourly
13 rate) to \$477,500, for a net increase of \$149,650 in KCPL rate case cost, as shown on
14 Attachment RCS-1, Schedule 3.

15 **Q. What do you recommend?**

16 A. A 50 percent, or \$100 per hour pay hike for an attorney in September 2009, during one of
17 the worst recessions since the Great Depression, is unreasonable on its face and has not
18 been justified by KCPL. The extra cost to KCPL related to this pay increase, which
19 KCPL does not appear to have even questioned, should be borne by KCPL and not by
20 Kansas ratepayers. The extra cost of \$149,650 related to this hourly pay hike should be
21 removed.

1 **Duplication on Prudence Issue Between Cafer Law Office and Other KCPL Outside Law**

2 **Firms**

3 **Q. Please address duplication of issues between the Cafer and other law firms hired by**
4 **KCPL.**

5 A. KCPL's response to CURB-234 lists the issues assigned to each firm. KCPL's response
6 only addressed issues for three law firms: (1) Cafer Law Office; (2) Polsinelli Shughart,
7 and (3) SNR Denton f/k/a Sonnenschein Nath and Rosenthal. Notably, "prudence" is
8 being among the issues addressed by both the Cafer Law Office and by Polsinelli
9 Shughart. Additionally, Polsinelli Shughart is listed as having the assignment for the
10 "direct, cross, re-direct and re-cross" of Staff witness Walter Drabinski, the Staff's main
11 witness on Iatan Unit 2 prudence issues. The response to CURB-252(a) indicates that:
12 "... the issue of prudence ... was the primary issue Ms. Cafer was involved in as counsel
13 in the 415 rate case."⁸ In terms of addressing prudence, there also appears to be
14 duplication and overlap between Ms. Cafer's "prudence issue" function and charges from
15 the Duane Morris firm and the Polsinelli Shughart firm, including witness training.⁹

16 Additionally, the Cafer firm is listed in that response as having the issue of
17 "Overview/Policy/General/Theme." The only item listed for SNR Denton in the response
18 to CURB-234 was: "General regulatory advice regarding Kansas 2010 rate case." This
19 "general regulatory advice" issue listed for the SNR Denton firm appears to duplicate the
20 "general" issues for which the Cafer Law Office was responsible.

⁸ There is additional duplication with the Morgan Lewis, which also address prudence and the cross examination of Staff witness Drabinski, which is addressed below.

⁹ See additional discussion of CCA Training, which is addressed in a subsequent section of this testimony.

1

2 **Q. How have you addressed the apparent duplication of issues, such as general advice,**
3 **prudence and witness training, between the Cafer and other law firms used by**
4 **KCPL?**

5 A. I have removed costs associated with some of the other firms, such as SNR Denton,
6 Duane Morris, Morgan Lewis, and Schiff Harden, as described below. I have left in the
7 Cafer firm costs, adjusted to remove the September 2009 \$100 per hour billing rate
8 increase. While I have not made an adjustment for duplication on prudence issue
9 coverage and research between the Cafer and Polsinelli firms, this should not preclude
10 the Commission from making such an adjustment if warranted by the evidence.

11

12 **SNR Denton Fees**

13 **Q. Please explain the concern with the SNR Denton Fees.**

14 A. Per the response to CURB-234, this firm's issue was: "General regulatory advice
15 regarding Kansas 2010 rate case." The firm is not listed as being responsible for any
16 specific issues or witnesses. As noted above, the "general" function also appears to be
17 duplicative of one of the Cafer Law Office functions, which is listed in the response to
18 CURB-234 as "Overview/Policy/**General**/Theme." (Emphasis supplied.) Consequently,
19 the SNR Denton fees should not be borne by KCPL's Kansas ratepayers. As shown on
20 Attachment RCS-2, Schedule 1, \$60,085 of SNR Denton charges are removed.

1 **Duane Morris Fees**

2 **Q. Please explain the concern with the Duane Morris Fees.**

3 A. This firm was noted by the Commission in its November 22, 2010 Order to not have
4 actively participated in the proceeding. It may have advised management. The
5 Commission has determined that to allow costs billed from this firm to be recovered from
6 ratepayers would be unreasonable. The Commission stated its concerns, as noted on page
7 93 of its November 22, 2010 Order. Removing the Duane Morris charges reduces
8 KCPL's requested rate case expense by \$346,665, as shown on Attachment RCS-2,
9 Schedule 1.

10 **Morgan Lewis & Bockius Charges**

11 **Q. Please explain the concern with the Morgan Lewis & Bockius charges.**

12 A. These fees were for an additional high-priced outside attorney primarily for the purpose
13 of cross examining Staff witness Drabinski on Iatan Unit 2 prudence issues. As noted by
14 the Commission, this firm's involvement duplicated work being performed by other
15 capable and qualified attorneys.¹⁰ KCPL's response to CURB-234 lists "prudence" as an
16 issue for which both the Cafer Law Office and the Polsinelli Shughart firm were
17 responsible for. Additionally, that response lists the cross examination and re-cross of
18 Staff witness Walter Drabinski as being under the responsibility of the Polsinelli
19 Shughart firm. Attorneys from both the Cafer Law Office and Polsinelli Shughart, both
20 of which have offices in Topeka, Kansas, near the Commission, were in attendance

¹⁰ See, e.g., the Commission's November 22, 2010 Order, at page 93.

1 during the hearings. Additionally, the hourly charging rates for the Morgan Lewis
2 attorneys including \$540 per hour for Conway-Hatcher, \$855 per hour for Fielding, \$750
3 per hour for Mahinka, and \$660 per hour for VanGelder¹¹ are among the highest paid by
4 KCPL. The additional expense for Morgan Lewis was discretionary with KCPL, and
5 allowing this as an additional rate case expense to be borne by ratepayers would be
6 unreasonable.

7

8 **Q. Please address the additional KCPL public relations expenditures that were charged**
9 **to KCPL via the Morgan Lewis firm.**

10 A. Expenses billed to KCPL by Morgan Lewis included charges for Global Prairie
11 Integrated Marketing Communications, KCPL's public relations firm, to develop a
12 "microsite" as a KCPL communications vehicle to present KCPL's views about the rate
13 case. Kansas ratepayers should not be charged with additional public relations costs
14 incurred by KCPL to promote its public image and views.

15 **Q. What impact does removing the Morgan Lewis fees have?**

16 A. Removing the Morgan Lewis & Bockius charges reduces KCPL's requested rate case
17 expense by \$155,227, as shown on Attachment RCS-1, Schedule 2.

¹¹ See, e.g., Weisensee May 6, 2011 testimony, Schedule JPW2010-13.

1 **Schiff Hardin Charges**

2 **Q. Please explain the concern regarding Schiff Hardin charges.**

3 A. Charges from this firm that KCPL is requesting as rate case expense total \$2,852,110 and
4 thus represent the largest single component of KCPL's request. Hourly billing rates for
5 this firm appear to be exceptionally high. Per Schedule JPW2010-15 attached to KCPL
6 witness Weisensee's May 6, 2011 testimony, hourly rates and total fees charged by Schiff
7 Hardin personnel and subcontractors being claimed by KCPL as rate case expense
8 included (but were not limited to):

9 \$555 per hour for Ken Roberts, total \$466,200;

10 \$450 per hour for Carrie Okizaki, total \$448,897;

11 \$295 per hour for Eric Gould, total \$400,920;

12 \$330 per hour for Amanda Schermer, total \$274,098;

13 \$180 per hour for Aaron Hitchcock, total \$6,570;

14 \$140 per hour for Othiel Glover, total \$53,130;

15 \$520 per hour for Kevin Kolton, total \$58,110;

16 \$520 per hour for Virgil Montgomery, total \$57,980;

17 \$430 per hour for H. Hening Rowe, total \$31,605;

18 \$250 per hour for Ned Markey, total \$47,312;

19 \$195 per hour for Sean Hoadley, total \$36,221;

20 \$300 per hour for J. Wilson, total \$119,376;

21 \$275 per hour for Steve Jones, total \$188,794; and

22 \$488,328 for Meyer Construction Consulting (no hourly rates were shown).

1 At page 94 of its November 22, 2010 Order, the Commission noted that the
2 hourly rates for Schiff Hardin substantially exceeded hourly rates for experienced
3 attorneys in the Kansas City metropolitan area with specialized expertise. In addition, the
4 Schiff Hardin charges claimed by KCPL as 415 rate case expense include \$100,126 of
5 Schiff Hardin disbursements, including copying, meals, travel etc.

6 One attorney from Schiff Hardin presented testimony about advice given to
7 KCPL's management, suggesting the firm acted as a consultant. No attorney from Schiff
8 Hardin entered an appearance at the hearing. It was noted that at least two or more Schiff
9 Hardin attorneys were present during portions of the hearing. A review of KCPL's
10 invoice detail, as summarized on Attachment RCS-1, Schedule 2, shows four Schiff
11 Harden attorneys billing time to KCPL during the evidentiary hearings, at rates as high as
12 \$555 per hour (e.g., for K. Roberts), and charging KCPL for as many as 16.25 hours per
13 day.¹² There is also a concern that, if Schiff Hardin was acting as a consultant to KCPL,
14 rather than as legal counsel, that descriptive information was deleted from the firm's
15 invoices.

16 There is a major concern that the additional costs related to Iatan Unit 2 prudence
17 for ratemaking presentation purposes were duplicative of the analysis performed by
18 Pegasus Holdings, for which KCPL is also seeking more than \$1 million from Kansas
19 jurisdictional ratepayers. The Commission itself stated that it found expenses from Schiff
20 Hardin "particularly troubling," as described on page 94 of its November 22, 2010 Order.

¹² See, e.g., charges for August 17, 2010, which included 14 hours for K. Roberts; 14 hours for C. Okizaki; 16.25 hours for A. Schermer; and 16 hours for E. Gould.

1 However, it does not appear that a significant amount of such expenses were assigned to
2 KCPL shareholders in the Commission's November 22, 2010 Order. CURB believes that
3 the use of Schiff Hardin was primarily for the protection of the Company's shareholders,
4 and is duplicative or additive to KCPL's costs for addressing the prudence issues.

5 KCPL management decided to spend additional money to present an additional
6 "independent" analysis of Iatan Unit 2 prudence performed by Pegasus Holdings, thus
7 creating additional layers of Company discretionary rate case costs relating to the
8 prudence issue. Consequently, CURB urges the Commission to assign a significant
9 amount, if not all, of the Schiff Hardin charges to shareholders. Having to bear the cost
10 of both a non-independent review of prudence, at the extremely high billing rates charged
11 by Schiff Hardin, and to pay additional cost for a so-called "independent" evaluation of
12 prudence, such as the one conducted by Pegasus Holdings for KCPL, places an
13 unreasonable burden on ratepayers.

14 Even if the Schiff Hardin costs claimed by KCPL as rate case expense are totally
15 disallowed, it remains that KCPL's Kansas ratepayers are being held responsible for
16 much larger amounts of Schiff Hardin fees and expenses, which have been included in
17 KCPL's costs of constructing Iatan Unit 2.¹³ CURB urges the Commission to find it
18 unreasonable to require ratepayers to be responsible for the entire rate case expense costs
19 being sought by KCPL for Schiff Hardin fees and expenses.

¹³ At the evidentiary hearing KCPL witness Weisensee testified regarding Schiff Hardin costs, that the "vast majority of their costs are - have been capitalized into the Iatan projects because they are assisting in that record, but they do have some rate case costs, too, to the extent they are directly involved in the rate case, yes." (p.2107) The Chairman shortly thereafter stated, "Not too much incentive to cut those costs if they are going to be figured into your rate base, I guess." (p. 2108.) Mr. Weisensee later confirms "that means the vast, vast majority of the \$20 million dollars is, is being charged to the job, so to speak, not to the rate case."

1

2 **Q. What does CURB recommend with respect to the Schiff Hardin fees and expenses**
3 **being included in KCPL's rate case expense?**

4 A. This expense, which was discretionary with KCPL management and which appears
5 primarily for the protection of shareholder interests, should be borne by shareholders.
6 Even without any of the Schiff Hardin fees and expenses being included in rate case
7 expense, and with the other CURB recommended adjustments, as shown on Attachment
8 RCS-1, Schedule 1, column E, line 7, there would still remain approximately \$1.9 million
9 for KCPL's outside legal fees and expenses in KCPL rate case expense being charged to
10 Kansas ratepayers for this case.

11 **Polsinelli Schughart Fees**

12 **Q. What amount of fees and expenses is KCPL requesting for the Polsinelli Schughart**
13 **firm?**

14 A. As shown in Mr. Weisensee's May 6, 2011 testimony and his Schedules JPW2010-10
15 and JPW2010-14, KCPL is requesting \$1.531 million.¹⁴ Having an experienced local law
16 firm, with Kansas City and Topeka offices, to represent KCPL in the Kansas rate case is
17 not unreasonable. As listed in the response to CURB-234, Polsinelli had significant
18 designated responsibilities in the case, including "prudence" issues, and the cross and re-
19 cross of Staff's primary witness on Iatan Unit 2 prudence, Walter Drabinski. While there
20 are some concerns regarding the Polsinelli charges that KCPL is claiming, those are

¹⁴ Also see, Attachment RCS-1, Schedule 2.

1 relatively minor compared with CURB's concerns about the charges from the additional
2 law firms for which KCPL is requesting rate case expense.

3 **Q. What specific Polsinelli charges are you recommending be removed?**

4 A. As described in response to CURB-255(c), KCPL is requesting charges for Polsinelli
5 related to KCPL's participation in an Empire Electric rate case be removed. KCPL
6 believed its participation in the Empire rate case was relevant to KCPL's rate case to
7 provide insight into how the parties and Commission might address the Iatan Unit 2
8 prudence issues. Empire is a 12% owner of both Iatan 1 and Iatan 2. The Polsinelli
9 charges related to KCPL participating in Empire Electric's 2010 rate case are not directly
10 related to KCPL's 2010 rate case, and should therefore be borne by KCPL and not
11 charged to ratepayers.

12 KCPL is requesting to charge Kansas ratepayers for review by Polsinelli of
13 Missouri documents including the Missouri staff report and Missouri case procedural
14 matters.¹⁵ KCPL was obviously involved in the Missouri rate case, as were other
15 attorneys employed by KCPL, including the Cafer Law Office, although the Polsinelli
16 firm apparently was not. KCPL regulatory staff and in-house personnel, as well as the
17 attorneys employed by KCPL for its Missouri rate case, would have reviewed the
18 documents filed in the Missouri rate case, including the Missouri staff report. Having
19 multiple groups of attorneys at different law firms, as well as KCPL internal lawyers and
20 personnel, read the same documents for KCPL is duplicative. Costs related to

¹⁵ See, e.g., Polsinelli charges on 1/5/2010, 1/6/2010, 1/26/2010, 2/15/2010, 3/26/2010, 3/29/2010, 3/30/2010, 4/5/2010, 4/8/2010, 4/15/2010, 11/5/2010, and 11/8/2010 as noted in KCPL's response to CURB-255(d)(9) through (31).

1 extensively reading Missouri documents should be charged to the Missouri case,
2 especially when such review duplicates the work and responsibility of KCPL in-house
3 personnel and other attorneys. The time and expense KCPL is requesting for Polsinelli
4 attorneys to read KCPL Missouri case documents is duplicative and should be removed.

5 **Q. Has KCPL agreed that some of the time spent by Polsinelli reviewing Missouri rate**
6 **case materials and matters was incorrectly applied to the 10-KCPE-415-RTS rate**
7 **case?**

8 A. Yes. KCPL's responses to CURB-255(d)(24) through (26) states that: "KCP&L agrees
9 that this time was incorrectly applied to the 10-KCPE-415-RTS rate case." However, the
10 amounts KCPL has agreed were incorrectly charged do not fully address CURB's
11 concerns about the amount of and costs for duplicative attorney work.

12

13 **Q. Have you quantified all of the time and cost for Polsinelli attorneys to read KCPL**
14 **Missouri case documents?**

15 A. Not at this time. Additional comments may be presented in responsive testimony, after
16 reviewing Staff's filing and recommendations.

17

1 **KCPL Consultant Charges**

2 **FINANCO Charges**

3 **Q. What are the concerns regarding FINANCO charges?**

4 A. These charges relate to the cost of capital witness utilized by KCPL. The charges KCPL
5 claims for the current case, after KCPL's adjustment/reclassification, are almost \$80,000.
6 These appear to be excessive in comparison with the cost for Staff and CURB to present
7 similar cost-of-capital analysis and expert witness testimony. The Staff cost of capital
8 witness cost were under \$27,000.¹⁶ It appears that KCPL sole sourced the cost of capital
9 consulting work for this case to FINANCO without competitive bidding. In response to
10 CURB-34, KCPL provided a copy of a 2005 contract wherein KCPL had engaged
11 FINANCO for rate case services for testimony preparation and expert witness
12 presentation at hearings if necessary for KCPL's 2006 rate cases. No subsequent
13 contracts for FINANCO were provided. In CURB-35, KCPL provided its "sole source"
14 justifications for the current case for other consultants, but none was provided for
15 FINANCO. The hourly rates and totals are specified in the FINANCO 2005
16 contract/engagement letter (provided in response to CURB-34, which KCPL has
17 designated as being confidential) which indicates that:

18 • ** "[REDACTED]
19 [REDACTED]

¹⁶ CURB notes that the Staff's rate of return witness is listed on KCPL Schedule JPW-2010-31, page 24, as charging
** [REDACTED] ** hours, which in itself seems high to CURB, given the same Staff witness also addressed cost of capital
in KCPL's three prior Kansas rate cases.

1 [REDACTED]

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]¹⁷ **

5 • Hourly billing rates are listed as ** [REDACTED] ** for Hadaway (Principal), ** [REDACTED]
6 ** for Heidebrecht (Principal), and ** [REDACTED] ** for “Data Collection and
7 Analysis” for the ** “[REDACTED]
8 [REDACTED]”**

9 • However, for the current case, the FINANCO charges to KCPL have been
10 raised to \$400 per hour for Hadaway (a ** [REDACTED] ** per hour or ** [REDACTED] **
11 percent increase); and \$250 per hour for Heidebrecht (a ** [REDACTED] ** per hour or
12 ** [REDACTED] ** percent increase).

13 Additionally, it appears that KCPL used the same cost of capital witness for its
14 Missouri rate case. Considering these factors, including the significant hourly rate
15 increases that KCPL allowed, apparently without question, and that the Commission
16 appears to have placed more weight on the Staff analysis and recommendations, it is
17 recommended that KCPL bear a portion of the expense for its cost of capital witness. An
18 allowance of no more than double the cost being incurred by KCPL ratepayers for Staff’s
19 witness is recommended.¹⁸ Ratepayer responsibility for KCPL’s cost of capital witness

¹⁷ Response to CURB-34, October 19, 2005 engagement letter between FINANCO and Great Plains Energy, Inc.

¹⁸ This allowance is based upon the approximately \$27,000 KCPL shows for Staff’s cost of capital witness, although, as noted above, CURB has some reservations about the total number of hours upon which that was based.

1 should be limited to no more than \$54,000. Removing the excess above \$54,000 reduces
2 KCPL's rate case expense by \$25,874.

3

4 **NextSource Charges**

5 **Q. Please explain the concern for NextSource charges.**

6 A. NextSource provides temporary employee and consultant resources. KCPL is requesting
7 \$415,891 for NextSource charges, including \$272,625 for a former KCPL executive, Mr.
8 Giles, who was retained by KCPL to perform functions that the Commission has
9 indicated could/should have been performed by his replacement. The fact that Mr. Giles
10 presented direct and rebuttal testimony for KCPL in the rate case on Iatan prudence
11 issues in duplication or in addition to the "independent" analysis that KCPL also
12 presented, and that Mr. Giles presented other "regulatory strategy" advice to KCPL does
13 not justify this expense. When utility employees retire, it is normally expected that the
14 utility and its ratepayers will thereby avoid the continuing labor cost that had been
15 associated with the retiree before the retirement occurred.¹⁹ It is typical for the functions
16 and responsibilities of retired employees to be assumed by employees remaining at the
17 utility. Hiring back retirees, at possibly increased labor rates via a firm like NextSource,
18 represents an unusual cost that ratepayers should not be required to bear.

19 An amount of \$93,631 of NextSource charges is for Chris Davidson, another
20 former KCPL employee. Schedule JPW2010-21, which presents the summary for Chris

¹⁹ Indeed, this is why companies, including public utilities, have severance and early retirement programs.

1 Davidson, describes him as a “Regulatory Analyst-Regulatory and Accounting.” KCPL
2 has not demonstrated why its in-house employee accountants could not have adequately
3 performed regulatory accounting functions, which presumably would be part of their
4 normal job duties. For KCPL’s in-house employees, the costs are being borne by Kansas
5 ratepayers as part of the payroll and labor cost included in the development of KCPL’s
6 Kansas jurisdictional base rates.

7 A final and major concern with the NextSource charges and detail that KCPL has
8 provided is that it does not show or describe exactly what work the contract employees
9 performed. Removal of the NextSource charges reduces KCPL’s rate case expense by
10 \$415,981.

11 **The Communications Counsel of American Inc.**

12 **Q. Please explain the concerns with charges from The Communications Counsel of**
13 **American Inc. (CCA).**

14 A. These charges relate to witness preparation. KCPL’s response to CURB-206 lists the
15 KCPL witnesses who received the training by CCA. The charges from CCA for witness
16 training are objectionable and should not be borne by ratepayers because (1) they are
17 discretionary with KCPL, (2) KCPL used experienced witnesses for whom additional
18 communication training would appear to be unneeded, (3) it would be typical for a
19 utility’s attorneys to prepare witnesses for their testimony at hearings, thus the extra cost
20 duplicates a function, witness preparation, performed by attorneys. Charges from the
21 Cafer Law Office and the Polsinelli firm, which CURB has not removed, include attorney

1 hours from each firm related to KCPL witness preparation. Removal of the CCA costs
2 reduces KCPL's rate case expense by \$102,997.

3 **Pegasus Global Holdings, Inc.**

4 **Q. Please explain the concern regarding charges from Pegasus Global Holdings, Inc.**
5 **(Pegasus).**

6 A. These charges amounted to over \$1 million for KCPL's Kansas case. Additional charges
7 for similar analysis have been incurred by KCPL for its Missouri case.²⁰ CURB has
8 concerns regarding the total amount of such charges, and whether the percentage
9 assigned to Kansas is disproportionately large, since the related Missouri testimony by
10 Pegasus occurred in subsequent Missouri proceedings. CURB also has concerns
11 regarding the details of certain charges, such as the extensive travel charged to the
12 Kansas KCPL case for various meetings, etc. As shown on Attachment RCS-1, Schedule
13 1, I have removed half of the travel and document reproduction cost KPCL shows for
14 Pegasus, based on the amounts and concerns described in CURB witness Harden's
15 testimony. This reduces the Pegasus costs by \$18,418. Additional comments may be
16 presented in responsive testimony, after reviewing Staff's filing and recommendations.

²⁰ KCPL's response to CURB-262(f), for example, states that: "Dr. Kris Nielsen provided rebuttal testimony in the subsequent KCP&L (ER-2010-0355) and GMO (ER-2010-0356) rate proceedings in Missouri.

1 **Black & Veatch**

2 **Q. Has CURB identified unreasonable expenditures related to the Black & Veatch**
3 **invoices?**

4 A. Yes. As described in the response to CURB-258(d), KCPL did not pay all Black &
5 Veatch invoices within 15 days to receive a 5% discounting. Not taking advantage of the
6 discount by prompt payment could be viewed as unreasonable cost management, similar
7 to unnecessarily incurring credit card late charges.

8 **Q. Does CURB have other concerns regarding the allocation of Black & Veatch**
9 **charges to the Kansas jurisdiction?**

10 A. Yes. As described in the response to CURB-258(c), KCPL allocated 44.9% of the Black
11 & Veatch charges to the Kansas jurisdiction “based on the Salaries and Wages allocator
12 calculated in the March 2009 cost of service Update in the Missouri ER-20098-0089
13 case.” Considering that, as described in response to CURB-258(a), Black & Veatch “was
14 engaged to recommend the most appropriate basis for functionally classifying and
15 allocation production and transmission related costs between KCP&L jurisdictions
16 (Missouri, Kansas, and FERC) with focus on the allocation of fixed production and
17 transmission costs, margin associated with off-system sales, and environmental cost
18 controls,” CURB has not quantified an adjustment for this but questions whether a
19 different allocation factor should be applied for the Black & Veatch costs that more
20 closely relates to the function performed. Additional comments may be presented in
21 responsive testimony, after reviewing Staff’s filing and recommendations.

1 **Hampton Inn**

2 **Q. Please explain the concern regarding charges from Hampton Inn.**

3 A. These charges amount to \$36,058 of KCPL's claim, and relate to discretionary lodging
4 and meeting room charges. KCPL's response to CURB-264(d) states in part that: "...
5 KCP&L was charged regardless of occupancy. Due to issue/witness fluctuation
6 throughout the hearing it is possible that some rooms may have been unoccupied by
7 Company representatives on some nights." Moreover, the Company did not track
8 occupancy information. At page 94 of its November 22, 2010 Order, the Commission
9 noted that the expenses for housing attorneys, consultants and KCPL employees during
10 the evidentiary hearing were high considering the Company's proximity to the
11 Commission's offices, and that "shareholders should have some responsibility for paying
12 housing costs." Removing one-half of the Hampton Inn charges reduces KCPL's rate
13 case expense claim by \$18,029.

14 **Kuhn and Wittenborn Inc.**

15 **Q. How much has KCPL requested for charges from Kuhn and Wittenborn, Inc.**
16 **(Kuhn)?**

17 A. These charges amount to \$21,626, after KCPL's adjustment/reclassification. KCPL
18 claims it is for commission required notification ads. According to KCPL's response to
19 CURB-247, KCPL is only claiming rate case expense for the running of Commission-
20 required notices. Given that this expense is only for the running of Commission-required
21 notices, CURB proposes no adjustment

1 **KCPL Claim for Employee Expenses**

2 **Q. How much has KCPL requested for employee expense charges?**

3 A. KCPL has requested \$24,533 for employee expense charges. CURB witness Harden
4 identifies various concerns with respect to those charges, which indicates that at least a
5 portion of such expenses would be unreasonable as a rate case expense. On Schedule 1, I
6 have removed half of the KCPL employee expenses, reducing KCPL's rate case costs by
7 \$12,663.

8 **Q. What is the total amount of rate case expense after the CURB-recommended**
9 **adjustments?**

10 A. As shown on Attachment RCS-1, Schedule 2, column E, the total adjustment amount,
11 reflecting the adjustments CURB has identified to date, is \$4.912 million. Of this,
12 approximately \$1.896 million relates to prudence issues²¹ (not including KCC and CURB
13 costs), and \$3.017 million relates to other rate case issues (including the KCC and CURB
14 assessments).

15 **VII. RECOVERY PERIOD FOR KCPL RATE CASE EXPENSE FOR IATAN UNIT 2**
16 **RELATED PRUDENCE ISSUES**

17 **Q. Do you have a recommendation concerning the recovery period for KCPL Rate**
18 **Case Expense for Iatan Unit 2 Related Prudence Issues?**

19 A. Yes. The KCPL rate case expense related to addressing Iatan prudence issues should be
20 recovered over a longer period than more "normal" rate case costs that would be expected

²¹ The percentages identified by KCPL in response to CURB-211 for the Cafer Law Office (60%) and Polsinelli Shughart (40%) related to prudence were used to allocate the legal costs from those firms between prudence and other issues.

1 to occur in each rate case. Clearly, a substantial amount of KCPL's claim for rate case
2 costs in the current case relates to Iatan prudence issues. KCPL witness Rush, for
3 example, states at page 11, lines 14-17, of his May 5, 2011 testimony, that: "Over 70
4 percent or approximately \$5.5 million was incurred to address this significant issue" of
5 prudence.²² The results of the Commission's decision on prudence will have benefits to
6 the Company for a significant future period, perhaps as long as the useful life of the plant.
7 Moreover, prudence issues related to the completion of a major new generating unit are
8 not issues that occur in each rate case. KCPL has indicated that the last time it addressed
9 similar prudence issues was in the 1980s in conjunction with the construction of the Wolf
10 Creek generating station.

11 Consequently, providing for the recovery of costs incurred by KCPL related to the
12 prudence issue over a longer period than would typically be applied for normal rate case
13 expense would appear to be equitable and have merit. Ratepayers would be paying for
14 such costs over a longer period which would better match the service being received from
15 the Iatan Unit 2 facility. Additionally, providing for a longer recovery period for such
16 costs as operating expenses, without allowing a rate base return, provides for an indirect
17 means of allocating some of the cost burden onto KCPL's shareholders, who benefit from
18 the prudence decision.

²² KCPL's response to CURB-211 identifies the components, by law firm, of how KCPL estimated that amount.

1 **Q. What period do you recommend for recovery of Iatan Unit 2 prudence issue related**
2 **rate case costs?**

3 A. I recommend a ten-year recovery period for the Iatan Unit 2 prudence issue related rate
4 case costs of KCPL that the Commission determines to be reasonable in the current case.
5 The remaining KCPL rate case costs, again only the ones determined to be reasonable,
6 should be recovered over the traditional four-year amortization period.

7

8 **Q. Over what period should the costs incurred by KCPL for Staff and CURB be**
9 **recovered?**

10 A. The Staff and CURB costs incurred by KCPL should be recovered over the traditional
11 four-year period. While CURB disagrees to some extent to the Commission's finding in
12 its November 22, 2010 Order, at page 90, because the sheer magnitude of the consultant
13 and attorney hours allowed by KCPL had an obvious impact on the costs incurred by
14 Staff and CURB. Notwithstanding this disputed issue and even though a significant
15 portion of the Staff costs (e.g., for Staff consultant Drabinski) clearly relate to the Iatan
16 Unit 2 prudence issues, CURB does not object to allowing the normal four-year cost
17 recovery period for Staff and CURB costs because at least a portion were not subject to
18 KCPL's discretion and control.

1 **Q. Can you provide an illustration of how the annual allowance for KCPL rate case**
2 **expense would be determined using the two buckets of rate case costs?**

3 A. Yes. The annual allowance for KCPL rate case expense would be determined using the
4 two buckets of rate case costs. The two cost groups are: (1) KCPL Iatan Unit 2 prudence
5 related costs that were incurred by KCPL that the Commission determines are reasonable
6 and appropriate; and (2) other “normal” rate case costs, which in this instance would
7 include the Staff and CURB costs. A ten-year cost recovery period, with no rate base
8 inclusion of deferred balances, would apply to the first group. The traditional four-year
9 cost recovery period would apply to the “normal” rate case costs in the second group.

10 **Q. What amount of annual cost recovery/charges to Kansas ratepayers does that**
11 **produce using the CURB adjusted amounts shown on your Schedule 1?**

12 A. As shown on Attachment RCS-1, Schedule 1, using the CURB-identified adjustments,
13 this produces annual cost recovery to KCPL, and charges to Kansas rate payers of
14 \$189,562 per year for prudence related rate case expense and \$754,323 for other
15 “normal” rate case expense, for a total annual rate case expense allowance of
16 approximately \$944,000.

17

18 **Q. To the extent you did not discuss specific components of KCPL’s claimed rate case**
19 **expense in your testimony does that indicate that CURB agrees with such costs?**

20 A. No. My focus on behalf of CURB was on major components of KCPL’s claimed costs.
21 To the extent there is a lack of discussion on other specific components of KCPL’s

1 claimed rate case expense in my testimony, should not be interpreted as CURB
2 agreement with such costs. Two other CURB witnesses are addressing additional
3 concerns regarding KCPL's claimed rate case expense. CURB also reserves the right to
4 address other components of KCPL's claimed cost in responsive testimony after
5 reviewing Staff's filing and recommendations or based on evidence presented at the
6 hearing.


7 **Q. Does this complete your direct testimony?**

8 **A. Yes, it does.**

VERIFICATION

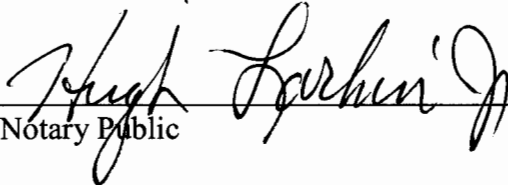
STATE OF MICHIGAN)
COUNTY OF WAYNE) ss:

Ralph C. Smith, being duly sworn upon his oath, deposes and states that he is a consultant for the Citizens' Utility Ratepayer Board, that he has read the above and foregoing document, and, upon information and belief, states that the matters therein appearing are true and correct.



Ralph C. Smith

SUBSCRIBED AND SWORN to before me this 4 day of July, 2011.



Notary Public



HUGH LARKIN JR.
Notary Public, State of Michigan
County of Wayne
My Commission Expires Sep. 13, 2013
Acting in the County of _____

My Commission expires: _____

APPENDIX I

Qualifications and Experience

Appendix I

QUALIFICATIONS OF RALPH C. SMITH

Accomplishments

Mr. Smith's professional credentials include being a Certified Financial Planner™ professional, a Certified Rate of Return Analyst, a licensed Certified Public Accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, public service commission staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Pennsylvania, South Carolina, South Dakota, Texas, Utah, Vermont, Virginia, Washington, Washington DC, West Virginia, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed were the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP® certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

79-228-EL-FAC	Cincinnati Gas & Electric Company (Ohio PUC)
79-231-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
79-535-EL-AIR	East Ohio Gas Company (Ohio PUC)
80-235-EL-FAC	Ohio Edison Company (Ohio PUC)
80-240-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
U-1933*	Tucson Electric Power Company (Arizona Corp. Commission)
U-6794	Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC)
81-0035TP	Southern Bell Telephone Company (Florida PSC)
81-0095TP	General Telephone Company of Florida (Florida PSC)
81-308-EL-EFC	Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC)
810136-EU	Gulf Power Company (Florida PSC)
GR-81-342	Northern States Power Co. -- E-002/Minnesota (Minnesota PUC)
Tr-81-208	Southwestern Bell Telephone Company (Missouri PSC))
U-6949	Detroit Edison Company (Michigan PSC)
8400	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
18328	Alabama Gas Corporation (Alabama PSC)
18416	Alabama Power Company (Alabama PSC)
820100-EU	Florida Power Corporation (Florida PSC)
8624	Kentucky Utilities (Kentucky PSC)
8648	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
U-7236	Detroit Edison - Burlington Northern Refund (Michigan PSC)
U6633-R	Detroit Edison - MRCS Program (Michigan PSC)
U-6797-R	Consumers Power Company -MRCS Program (Michigan PSC)
U-5510-R	Consumers Power Company - Energy conservation Finance Program (Michigan PSC)
82-240E	South Carolina Electric & Gas Company (South Carolina PSC)
7350	Generic Working Capital Hearing (Michigan PSC)
RH-1-83	Westcoast Transmission Co., (National Energy Board of Canada)
820294-TP	Southern Bell Telephone & Telegraph Co. (Florida PSC)
82-165-EL-EFC (Subfile A)	Toledo Edison Company(Ohio PUC)
82-168-EL-EFC	Cleveland Electric Illuminating Company (Ohio PUC)
830012-EU	Tampa Electric Company (Florida PSC)
U-7065	The Detroit Edison Company - Fermi II (Michigan PSC)
8738	Columbia Gas of Kentucky, Inc. (Kentucky PSC)
ER-83-206	Arkansas Power & Light Company (Missouri PSC)
U-4758	The Detroit Edison Company – Refunds (Michigan PSC)
8836	Kentucky American Water Company (Kentucky PSC)
8839	Western Kentucky Gas Company (Kentucky PSC)
83-07-15	Connecticut Light & Power Co. (Connecticut DPU)
81-0485-WS	Palm Coast Utility Corporation (Florida PSC)
U-7650	Consumers Power Co. (Michigan PSC)
83-662	Continental Telephone Company of California, (Nevada PSC)
U-6488-R	Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC)
U-15684	Louisiana Power & Light Company (Louisiana PSC)
7395 & U-7397	Campaign Ballot Proposals (Michigan PSC)
820013-WS	Seacoast Utilities (Florida PSC)
U-7660	Detroit Edison Company (Michigan PSC)
83-1039	CP National Corporation (Nevada PSC)
U-7802	Michigan Gas Utilities Company (Michigan PSC)
83-1226	Sierra Pacific Power Company (Nevada PSC)
830465-EI	Florida Power & Light Company (Florida PSC)
U-7777	Michigan Consolidated Gas Company (Michigan PSC)
U-7779	Consumers Power Company (Michigan PSC)

U-7480-R	Michigan Consolidated Gas Company (Michigan PSC)
U-7488-R	Consumers Power Company – Gas (Michigan PSC)
U-7484-R	Michigan Gas Utilities Company (Michigan PSC)
U-7550-R	Detroit Edison Company (Michigan PSC)
U-7477-R**	Indiana & Michigan Electric Company (Michigan PSC)
18978	Continental Telephone Co. of the South Alabama (Alabama PSC)
R-842583	Duquesne Light Company (Pennsylvania PUC)
R-842740	Pennsylvania Power Company (Pennsylvania PUC)
850050-EI	Tampa Electric Company (Florida PSC)
16091	Louisiana Power & Light Company (Louisiana PSC)
19297	Continental Telephone Co. of the South Alabama (Alabama PSC)
76-18788AA	
&76-18793AA	Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court)
85-53476AA	
& 85-534785AA	Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court)
U-8091/U-8239	Consumers Power Company - Gas Refunds (Michigan PSC)
TR-85-179**	United Telephone Company of Missouri (Missouri PSC)
85-212	Central Maine Power Company (Maine PSC)
ER-85646001	
& ER-85647001	New England Power Company (FERC)
850782-EI &	
850783-EI	Florida Power & Light Company (Florida PSC)
R-860378	Duquesne Light Company (Pennsylvania PUC)
R-850267	Pennsylvania Power Company (Pennsylvania PUC)
851007-WU	
& 840419-SU	Florida Cities Water Company (Florida PSC)
G-002/GR-86-160	Northern States Power Company (Minnesota PSC)
7195 (Interim)	Gulf States Utilities Company (Texas PUC)
87-01-03	Connecticut Natural Gas Company (Connecticut PUC))
87-01-02	Southern New England Telephone Company (Connecticut Department of Public Utility Control)
3673-	Georgia Power Company (Georgia PSC)
29484	Long Island Lighting Co. (New York Dept. of Public Service)
U-8924	Consumers Power Company – Gas (Michigan PSC)
Docket No. 1	Austin Electric Utility (City of Austin, Texas)
Docket E-2, Sub 527	Carolina Power & Light Company (North Carolina PUC)
870853	Pennsylvania Gas and Water Company (Pennsylvania PUC)
880069**	Southern Bell Telephone Company (Florida PSC)
U-1954-88-102	Citizens Utilities Rural Company, Inc. & Citizens Utilities Company, Kingman Telephone Division (Arizona CC)
T E-1032-88-102	Illinois Bell Telephone Company (Illinois CC)
89-0033	Puget Sound Power & Light Company (Washington UTC))
U-89-2688-T	Philadelphia Electric Company (Pennsylvania PUC)
R-891364	Potomac Electric Power Company (District of Columbia PSC)
F.C. 889	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York)
Case No. 88/546*	
87-11628*	Duquesne Light Company, et al, plaintiffs, against Gulf+Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
890319-EI	Florida Power & Light Company (Florida PSC)
891345-EI	Gulf Power Company (Florida PSC)
ER 8811 0912J	Jersey Central Power & Light Company (BPU)
6531	Hawaiian Electric Company (Hawaii PUCs)

R0901595	Equitable Gas Company (Pennsylvania Consumer Counsel)
90-10	Artesian Water Company (Delaware PSC)
89-12-05	Southern New England Telephone Company (Connecticut PUC)
900329-WS	Southern States Utilities, Inc. (Florida PSC)
90-12-018	Southern California Edison Company (California PUC)
90-E-1185	Long Island Lighting Company (New York DPS)
R-911966	Pennsylvania Gas & Water Company (Pennsylvania PUC)
I.90-07-037, Phase II	(Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC)
U-1551-90-322	Southwest Gas Corporation (Arizona CC)
U-1656-91-134	Sun City Water Company (Arizona RUCO)
U-2013-91-133	Havasu Water Company (Arizona RUCO)
91-174***	Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies)
U-1551-89-102	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona Corporation Commission)
& U-1551-89-103	Hawaiian Electric Company (Hawaii PUC)
Docket No. 6998	Intrastate Access Charge Methodology, Pool and Rates
TC-91-040A and	Local Exchange Carriers Association and South Dakota
TC-91-040B	Independent Telephone Coalition
9911030-WS &	General Development Utilities - Port Malabar and
911-67-WS	West Coast Divisions (Florida PSC)
922180	The Peoples Natural Gas Company (Pennsylvania PUC)
7233 and 7243	Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC)
R-00922314	
& M-920313C006	Metropolitan Edison Company (Pennsylvania PUC)
R00922428	Pennsylvania American Water Company (Pennsylvania PUC)
E-1032-92-083 &	
U-1656-92-183	Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission)
92-09-19	Southern New England Telephone Company (Connecticut PUC)
E-1032-92-073	Citizens Utilities Company (Electric Division), (Arizona CC)
UE-92-1262	Puget Sound Power and Light Company (Washington UTC))
92-345	Central Maine Power Company (Maine PUC)
R-932667	Pennsylvania Gas & Water Company (Pennsylvania PUC)
U-93-60**	Matanuska Telephone Association, Inc. (Alaska PUC)
U-93-50**	Anchorage Telephone Utility (Alaska PUC)
U-93-64	PTI Communications (Alaska PUC)
7700	Hawaiian Electric Company, Inc. (Hawaii PUC)
E-1032-93-111 &	Citizens Utilities Company - Gas Division
U-1032-93-193	(Arizona Corporation Commission)
R-00932670	Pennsylvania American Water Company (Pennsylvania PUC)
U-1514-93-169/	Sale of Assets CC&N from Contel of the West, Inc. to
E-1032-93-169	Citizens Utilities Company (Arizona Corporation Commission)
7766	Hawaiian Electric Company, Inc. (Hawaii PUC)
93-2006- GA-AIR*	The East Ohio Gas Company (Ohio PUC)
94-E-0334	Consolidated Edison Company (New York DPS)
94-0270	Inter-State Water Company (Illinois Commerce Commission)
94-0097	Citizens Utilities Company, Kauai Electric Division (Hawaii PUC)
PU-314-94-688	Application for Transfer of Local Exchanges (North Dakota PSC)
94-12-005-Phase I	Pacific Gas & Electric Company (California PUC)
R-953297	UGI Utilities, Inc. - Gas Division (Pennsylvania PUC)
95-03-01	Southern New England Telephone Company (Connecticut PUC)
95-0342	Consumer Illinois Water, Kankakee Water District (Illinois CC)
94-996-EL-AIR	Ohio Power Company (Ohio PUC)
95-1000-E	South Carolina Electric & Gas Company (South Carolina PSC)

Non-Docketed Staff Investigation E-1032-95-473 E-1032-95-433	Citizens Utility Company - Arizona Telephone Operations (Arizona Corporation Commission) Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC) Citizens Utility Co. - Arizona Electric Division (Arizona CC) Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC)
GR-96-285 94-10-45 A.96-08-001 et al.	Missouri Gas Energy (Missouri PSC) Southern New England Telephone Company (Connecticut PUC) California Utilities' Applications to Identify Sunk Costs of Non- Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC)
96-324 96-08-070, et al.	Bell Atlantic - Delaware, Inc. (Delaware PSC) Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC)
97-05-12 R-00973953	Connecticut Light & Power (Connecticut PUC) Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC)
97-65	Application of Delmarva Power & Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC)
16705 E-1072-97-067 Non-Docketed Staff Investigation PU-314-97-12 97-0351 97-8001	Entergy Gulf States, Inc. (Cities Steering Committee) Southwestern Telephone Co. (Arizona Corporation Commission) Delaware - Estimate Impact of Universal Services Issues (Delaware PSC) US West Communications, Inc. Cost Studies (North Dakota PSC) Consumer Illinois Water Company (Illinois CC) Investigation of Issues to be Considered as a Result of Restructuring of Electric Industry (Nevada PSC)
U-0000-94-165	Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission)
98-05-006-Phase I 9355-U 97-12-020 - Phase I U-98-56, U-98-60, U-98-65, U-98-67 (U-99-66, U-99-65, U-99-56, U-99-52) Phase II of 97-SCCC-149-GIT PU-314-97-465 Non-docketed Assistance Contract Dispute	San Diego Gas & Electric Co., Section 386 costs (California PUC) Georgia Power Company Rate Case (Georgia PUC) Pacific Gas & Electric Company (California PUC) Investigation of 1998 Intrastate Access charge filings (Alaska PUC) Investigation of 1999 Intrastate Access Charge filing (Alaska PUC) Southwestern Bell Telephone Company Cost Studies (Kansas CC) US West Universal Service Cost Model (North Dakota PSC) Bell Atlantic - Delaware, Inc., Review of New Telecomm. and Tariff Filings (Delaware PSC) City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel)
Non-docketed Project Non-docketed Project	City of Danville, IL - Valuation of Water System (Danville, IL) Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois)

E-1032-95-417	Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission)
T-1051B-99-0497	Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC)
T-01051B-99-0105	US West Communications, Inc. Rate Case (Arizona CC)
A00-07-043	Pacific Gas & Electric - 2001 Attrition (California PUC)
T-01051B-99-0499	US West/Quest Broadband Asset Transfer (Arizona CC)
99-419/420	US West, Inc. Toll and Access Rebalancing (North Dakota PSC)
PU314-99-119	US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC)
98-0252	Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB)
00-108	Delmarva Billing System Investigation (Delaware PSC)
U-00-28	Matanuska Telephone Association (Alaska PUC)
Non-Docketed	Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC)
00-11-038	Southern California Edison (California PUC)
00-11-056	Pacific Gas & Electric (California PUC)
00-10-028	The Utility Reform Network for Modification of Resolution E-3527 (California PUC)
98-479	Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC)
99-457	Delaware Electric Cooperative Restructuring Filing (Delaware PSC)
99-582	Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC)
99-03-04	United Illuminating Company Recovery of Stranded Costs (Connecticut OCC)
99-03-36	Connecticut Light & Power (Connecticut OCC)
Civil Action No.	
98-1117	West Penn Power Company vs. PA PUC (Pennsylvania PSC)
Case No. 12604	Upper Peninsula Power Company (Michigan AG)
Case No. 12613	Wisconsin Public Service Commission (Michigan AG)
41651	Northern Indiana Public Service Co Overearnings investigation (Indiana UCC)
13605-U	Savannah Electric & Power Company – FCR (Georgia PSC)
14000-U	Georgia Power Company Rate Case/M&S Review (Georgia PSC)
13196-U	Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC)
Non-Docketed	Georgia Power Company & Savannah Electric & Power FPR Company Fuel Procurement Audit (Georgia PSC)
Non-Docketed	Transition Costs of Nevada Vertically Integrated Utilities (US Department of Navy)
Application No.	
99-01-016,	Post-Transition Ratemaking Mechanisms for the Electric Industry Restructuring (US Department of Navy)
Phase I	
99-02-05	Connecticut Light & Power (Connecticut OCC)
01-05-19-RE03	Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC)
G-01551A-00-0309	Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC)
00-07-043	Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC)

97-12-020	
Phase II	Pacific Gas & Electric Company Rate Case (California PUC)
01-10-10	United Illuminating Company (Connecticut OCC)
13711-U	Georgia Power FCR (Georgia PSC)
02-001	Verizon Delaware § 271(Delaware DPA)
02-BLVT-377-AUD	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)
02-S&TT-390-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)
01-SFLT-879-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
P404, 407, 520, 413 426, 427, 430, 421/ CI-00-712	Sherburne County Rural Telephone Company, dba as Connections, Etc. (Minnesota DOC)
U-01-85	ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-34	ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-83	ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-87	ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
96-324, Phase II	Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC)
03-WHST-503-AUD	Wheat State Telephone Company (Kansas CC)
04-GNBT-130-AUD	Golden Belt Telephone Association (Kansas CC)
Docket 6914	Shoreham Telephone Company, Inc. (Vermont BPU)
Docket No. E-01345A-06-009 Case No.	Arizona Public Service Company (Arizona Corporation Commission)
05-1278-E-PC-PW-42T	Appalachian Power Company and Wheeling Power Company both d/b/a American Electric Power (West Virginia PSC)
Docket No. 04-0113	Hawaiian Electric Company (Hawaii PUC)
Case No. U-14347	Consumers Energy Company (Michigan PSC)
Case No. 05-725-EL-UNCC	Cincinnati Gas & Electric Company (PUC of Ohio)
Docket No. 21229-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 19142-U	Georgia Power Company (Georgia PSC)
Docket No. 03-07-01RE01	Connecticut Light & Power Company (CT DPUC)
Docket No. 19042-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 2004-178-E	South Carolina Electric & Gas Company (South Carolina PSC)
Docket No. 03-07-02	Connecticut Light & Power Company (CT DPUC)
Docket No. EX02060363, Phases I&II	Rockland Electric Company (NJ BPU)
Docket No. U-00-88	ENSTAR Natural Gas Company and Alaska Pipeline Company (Regulatory Commission of Alaska)
Phase 1-2002 IERM, Docket No. U-02-075	Interior Telephone Company, Inc. (Regulatory Commission of Alaska)
Docket No. 05-SCNT- 1048-AUD	South Central Telephone Company (Kansas CC)
Docket No. 05-TRCT- 607-KSF	Tri-County Telephone Company (Kansas CC)
Docket No. 05-KOKT- 060-AUD	Kan Okla Telephone Company (Kansas CC)
Docket No. 2002-747	Northland Telephone Company of Maine (Maine PUC)
Docket No. 2003-34	Sidney Telephone Company (Maine PUC)

Docket No. 2003-35	Maine Telephone Company (Maine PUC)
Docket No. 2003-36	China Telephone Company (Maine PUC)
Docket No. 2003-37	Standish Telephone Company (Maine PUC)
Docket Nos. U-04-022, U-04-023	Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
Case 05-116-U/06-055-U	Entergy Arkansas, Inc. EFC (Arkansas Public Service Commission)
Case 04-137-U	Southwest Power Pool RTO (Arkansas Public Service Commission)
Case No. 7109/7160	Vermont Gas Systems (Department of Public Service)
Case No. ER-2006-0315	Empire District Electric Company (Missouri PSC)
Case No. ER-2006-0314	Kansas City Power & Light Company (Missouri PSC)
Docket No. U-05-043,44	Golden Heart Utilities/College Park Utilities (Regulatory Commission of Alaska)
A-122250F5000	Equitable Resources, Inc. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
E-01345A-05-0816	Arizona Public Service Company (Arizona CC)
Docket No. 05-304	Delmarva Power & Light Company (Delaware PSC)
05-806-EL-UNC	Cincinnati Gas & Electric Company (Ohio PUC)
U-06-45	Anchorage Water Utility (Regulatory Commission of Alaska)
03-93-EL-ATA, 06-1068-EL-UNC	Duke Energy Ohio (Ohio PUC)
PUE-2006-00065	Appalachian Power Company (Virginia Corporation Commission)
G-04204A-06-0463 et. al	UNS Gas, Inc. (Arizona CC)
Docket No. 2006-0386	Hawaiian Electric Company, Inc (Hawaii PUC)
E-01933A-07-0402	Tucson Electric Power Company (Arizona CC)
G-01551A-07-0504	Southwest Gas Corporation (Arizona CC)
Docket No. UE-072300	Puget Sound Energy, Inc. (Washington UTC)
PUE-2008-00009	Virginia-American Water Company (Virginia SCC)
PUE-2008-00046	Appalachian Power Company (Virginia SCC)
E-01345A-08-0172	Arizona Public Service Company (Arizona CC)
A-2008-2063737	Babcock & Brown Infrastructure Fund North America, LP. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
08-1783-G-42T	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
08-1761-G-PC	Hope Gas, Inc., dba Dominion Hope, Dominion Resources, Inc., and Peoples Hope Gas Companies (West Virginia PSC)
Docket No. 2008-0085	Hawaiian Electric Company, Inc. (Hawaii PUC)
Docket No. 2008-0266	Young Brothers, Limited (Hawaii PUC)
G-04024A-08-0571	UNS Gas, Inc. (Arizona CC)
Docket No. 09-29	Tidewater Utilities, Inc. (Delaware PSC)
Docket No. UE-090704	Puget Sound Energy, Inc. (Washington UTC)
09-0878-G-42T	Mountaineer Gas Company (West Virginia PSC)
2009-UA-0014	Mississippi Power Company (Mississippi PSC)
Docket No. 09-0319	Illinois-American Water Company (Illinois CC)
Docket No. 09-414	Delmarva Power & Light Company (Delaware PSC)
R-2009-2132019	Aqua Pennsylvania, Inc. (Pennsylvania PUC)
Docket Nos. U-09-069, U-09-070	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
Docket Nos. U-04-023, U-04-024	Anchorage Water and Wastewater Utility - Remand (Regulatory Commission of Alaska)
W-01303A-09-0343 & SW-01303A-09-0343	Arizona-American Water Company (Arizona CC)
09-0872-EL-FAC	Financial Audits of the FAC of the Columbus Southern Power Company and the Ohio Power Company - Phase I (Ohio PUC)
2010-00036	Kentucky-American Water Company (Kentucky PSC)
E-04100A-09-0496	Southwest Transmission Cooperative, Inc. (Arizona CC)
E-01773A-09-0496	Arizona Electric Power Cooperative, Inc. (Arizona CC)
R-2010-2166208,	

R-2010-2166210,	
R-2010-2166212, &	
R-2010-2166214	Pennsylvania-American Water Company (Pennsylvania PUC)
PSC Docket No. 09-0602	Central Illinois Light Company D/B/A AmerenCILCO; Central Illinois Public Service Company D/B/A AmerenCIPS; Illinois Power Company D/B/A AmerenIP (Illinois CC)
10-0713-E-PC	Allegheny Power and FirstEnergy Corp. (West Virginia PSC)
Docket No. 31958	Georgia Power Company (Georgia PSC)
Docket No. 10-0467	Commonwealth Edison Company (Illinois CC)
PSC Docket No. 10-237	Delmarva Power & Light Company (Delaware PSC)
U-10-51	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
10-0699-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
10-0920-W-42T	West Virginia-American Water Company (West Virginia PSC)

APPENDIX II

Attachments

RCS-1: CURB Schedules Sponsored by Mr. Smith

RCS-2: KCPL Responses to Selected Data Requests

Line No.	VENDOR	KCPL Request (A)	KCPL Adjustments/ Reclassifications (B)	KCPL Adjusted Request (C)	CURB Adjustments (D)	CURB Adjusted (E)	Iatan Unit 2 Prudence (F)	Other ("Normal" Rate Case Cost) (G)	CURB Adjustment Description/Comments
Legal Services Providers									
1	CAFER LAW OFFICE LLC	\$ 534,654		\$ 534,654	\$ (149,650)	\$ 385,004	\$ 231,003	\$ 154,001	Remove \$100/hour increase in hourly billing rate; prudence issue percent per CURB-211
2	DUANE MORRIS	\$ 346,665		\$ 346,665	\$ (346,665)	\$ -			Discretionary Additional Outside Law Firm
3	MORGAN LEWIS & BOCKIUS LLP	\$ 155,227		\$ 155,227	\$ (155,227)	\$ -			Discretionary Extra attorney for cross examination of Drabinski and public relations
4	POL SINELLI SHALTON FLANIGAN SUELTHAUS PC	\$ 1,534,117	\$ (2,967)	\$ 1,531,150		\$ 1,531,150	\$ 612,460	\$ 918,690	Prudence issue percent per CURB-211
5	SCHIFF HARDIN LLP	\$ 2,880,585	\$ (28,475)	\$ 2,852,110	\$ (2,852,110)	\$ -			Shareholder protection, discretionary management-determined spending, duplication on prudence issue
6	SNR DENTON (formerly SONNENSCHNEIN)	\$ 59,365	\$ 720	\$ 60,085	\$ (60,085)	\$ -			Only "general advice"; no specific issue or witness responsibility
7	Legal Services Total	\$ 5,510,613	\$ (30,722)	\$ 5,479,892	\$ (3,563,737)	\$ 1,916,155	\$ 843,463	\$ 1,072,692	
Consultants									
8	BLACK & VEATCH CORPORATION	\$ 94,267		\$ 94,267		\$ 94,267		\$ 94,267	
9	FINANCO INC	\$ 103,474	\$ (23,600)	\$ 79,874	\$ (25,874)	\$ 54,000		\$ 54,000	Remove KCPL ROE consultant cost that exceeds 2x the Staff ROE witness cost
10	GANNETT FLEMING INC	\$ 49,342	\$ (4,995)	\$ 44,347		\$ 44,347		\$ 44,347	
11	MANAGEMENT APPLICATIONS CONSULTING INC	\$ 111,242		\$ 111,242		\$ 111,242		\$ 111,242	
12	NEXTSOURCE INC	\$ 415,981		\$ 415,981	\$ (415,981)	\$ -		\$ -	Discretionary additional expenses for contract consultants removed
13	PEGASUS GLOBAL HOLDINGS INC	\$ 1,070,479		\$ 1,070,479	\$ (18,418)	\$ 1,052,061	\$ 1,052,061		Half of the expenses identified in CURB witness Harden's testimony are removed
14	SIEMENS ENERGY INC	\$ 20,026		\$ 20,026		\$ 20,026		\$ 20,026	
15	THE COMMUNICATION COUNSEL OF AMERICA INC	\$ 102,997		\$ 102,997	\$ (102,997)	\$ -		\$ -	Discretionary additional expenses for witness training removed
16	TOWERS WATSON DELAWARE INC	\$ 19,939		\$ 19,939		\$ 19,939		\$ 19,939	
17	Consultant Total	\$ 1,987,747	\$ (28,595)	\$ 1,959,152	\$ (563,270)	\$ 1,395,882	\$ 1,052,061	\$ 343,820	
Other Vendor Services									
18	HAMPTON INN	\$ 36,058		\$ 36,058	\$ (18,029)	\$ 18,029		\$ 18,029	Remove 50% of discretionary lodging expense
19	KUHN & WITTENBORN INC	\$ 33,366	\$ (11,740)	\$ 21,626		\$ 21,626		\$ 21,626	Per KCPL, this cost is only for Commission-required notices
20	XACT DATA DISCOVERY	\$ 57,724		\$ 57,724		\$ 57,724		\$ 57,724	
21	XPEDX	\$ 7,778		\$ 7,778		\$ 7,778		\$ 7,778	
22	Other Vendor Services Total	\$ 134,925	\$ (11,740)	\$ 123,185	\$ (18,029)	\$ 105,156	\$ -	\$ 105,156	
Assessments									
23	CURB	\$ 188,051		\$ 188,051		\$ 188,051		\$ 188,051	
24	KCC	\$ 1,234,781		\$ 1,234,781		\$ 1,234,781		\$ 1,234,781	
25	Assessments Total	\$ 1,422,832	\$ -	\$ 1,422,832	\$ -	\$ 1,422,832	\$ -	\$ 1,422,832	
26	Total Major Vendors	\$ 9,056,118	\$ (71,057)	\$ 8,985,061	\$ (4,145,037)	\$ 4,840,024	\$ 1,895,524	\$ 2,944,500	
27	Miscellaneous vendors (each individually <\$5,000) and misc entries resulting from rate case related activities	\$ 7,549		\$ 7,549		\$ 7,549		\$ 7,549	
28	Expense Reports	\$ 25,327		\$ 25,327	\$ (12,663)	\$ 12,663		\$ 12,663	Half of the expenses identified in CURB witness Harden's testimony are removed
29	Incremental payroll (Dept 490 related to KS Rate Case)	\$ 52,578		\$ 52,578		\$ 52,578		\$ 52,578	
30	Total rate case costs through November 2010	\$ 9,141,572	\$ (71,057)	\$ 9,070,515	\$ (4,157,700)	\$ 4,912,815	\$ 1,895,524	\$ 3,017,290	
KCPL Adjustments/Reclassifications:									
31	FINANCO	\$ (23,600)	\$ 23,600	\$ -					
32	Gannet Fleming	\$ (4,995)	\$ 4,995	\$ -					
33	Kuhn & Wittenborn	\$ (11,740)	\$ 11,740	\$ -					
34	Polsinelli	\$ (2,967)	\$ 2,967	\$ -					
35	Schiff Harden	\$ (28,475)	\$ 28,475	\$ -					
36	SNR Denton	\$ 720	\$ (720)	\$ -					
37	Adjusted Total Rate Case Expenses - Requested Amt	\$ 9,070,515	\$ 0	\$ 9,070,515	\$ (4,157,700)	\$ 4,912,815	\$ 1,895,524	\$ 3,017,290	
38	Cost Recovery Period in Years						10	4	
39	Annual Allowance for Recovery of Rate Case Cost					\$ 943,875	\$ 189,552	\$ 754,323	

KCPL Outside Attorney Hours and Cost During Evidentiary Hearing Period

Line No.	Hearing Date	Description	Firm:										KCPL Outside Attorney Hours Per Day	No. of KCPL Outside Attorneys Per Day
			Cafer	Duane Morris	Morgan Lewis	Polsinelli		Schiff Hardin				SNR Denton		
Attorney:			G. Cafer	A. Bates	V. Gelder	F. Caro	A. Callen	K. Roberts	C. Okizaki	A. Schermer	E. Gould	S. Cunningham	(K)	(L)
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
Period of Evidentiary Hearing														
1	8/16/2010	Volume 1, Transcript of Proceedings Held on August 16, 2010	12.5		10.5	12.5	13.3	15	15	11	16		105.8	8
2	8/17/2010	Volume 2, Transcript of Proceedings Held on August 17, 2010	12		11	15	13.4	14	14	16.25	16		111.65	8
3	8/18/2010	Volume 3, Transcript of Proceedings Held on August 18, 2010	13		10	11.5	14.2	13.25	11	12.5	15		100.45	8
4	8/19/2010	Volume 4, Transcript of Proceedings Held on August 19, 2010	3		14.5	13	15.7	15	15	10.5	15.5		102.2	8
5	8/20/2010	Volume 5, Transcript of Proceedings Held on August 20, 2010.	11		8	12	14.2	2	10	11	13.5	0.7	82.4	8
6	8/23/2010	Volume 6, Transcript of Proceedings Held on August 23, 2010	15	12	14	15.5	13.7	12.25	11.25	12	13		118.7	9
7	8/24/2010	Volume 7, Transcript of Proceedings Held on August 24, 2010	11	12		12.5	15.3	12	10.75	10.5	13		97.05	8
8	8/25/2010	Volume 8, Transcript of Proceedings Held on August 25, 2010	10			13.5	15.6	5.25				1.4	45.75	4
9	8/26/2010	Volume 9, Transcript of Proceedings Held on August 26, 2010	10.25			12	14.3						36.55	3
10	8/27/2010	Volume 10, Transcript of Proceedings Held on August 27, 2010	10.5			13	14.8						38.3	3
11	8/29/2010	No hearing (Note A)				7.5	6.2						13.7	2
12	8/30/2010	Volume 11, Transcript of Proceedings Held on August 30, 2010	15.5			15	15.5						46	3
13	8/31/2010	Volume 12, Transcript of Proceedings Held on August 31, 2010	14.25			11.5	12.2						37.95	3
14	9/1/2010	Volume 13, Transcript of Proceedings Held on September 1, 2010	12.75			11	12.4						36.15	3
15	9/2/2010	Volume 14, Transcript of Proceedings Held on September 2, 2010	10			11.5	12						33.5	3
16		Total Hours	160.75	24	68	187	202.8	88.75	87	83.75	102	2.1	1,006.15	
17		Hourly Rate (Note B)	\$300	\$480	\$660	\$390	\$280	\$555	\$450	\$330	\$295	\$360		
18		Total Amount	\$48,225	\$11,520	\$44,880	\$72,930	\$56,784	\$49,256	\$39,150	\$27,638	\$30,090	\$756	\$381,229	

Notes and Source

- A F. Caro and A. Callen time charges for 8-29-2010 per a Polsinelli firm invoice. Invoices are from KCPL's responses to data requests.
- B KCPL witness Weisensee May 2, 2011 testimony, Schedules show hourly rates. Also see CURB witness Stacey Harden's testimony and exhibits. In an email from KCPL council to CURB dated July 5, 2011, KCPL has withdrawn the confidential designations of all hourly rates and hours worked.

Kansas City Power & Light
Docket No. 10-KCPE-415-RTS Rate Case Expense
Test Year Ended November 2010
Cafer Law Office Hourly Fee Increase Analysis

Attachment RCS-1
Schedule 3

Line No.	Voucher #	Month of Service	Hours (Note 1)	Rate (Note 1)	Total	Activity	Remove 50% Increase in Hourly Billing Rate	Total Recalculated at Rate Before \$100/Hour Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	1067662	Jul-09	<u>14.75</u>	<u>\$ 200</u>	\$ 2,950	Pre-Filing	<u>\$ 200</u>	\$ 2,950
2	1074773	Aug-09	<u>128</u>	<u>\$ 200</u>	\$ 25,600	Pre-Filing	<u>\$ 200</u>	\$ 25,600
3	1082686	Sep-09	<u>68.75</u>	<u>\$ 300</u>	\$ 20,625	Pre-Filing	<u>\$ 200</u>	\$ 13,750
4	1091841	Oct-09	<u>84.75</u>	<u>\$ 300</u>	\$ 25,425	Pre-Filing	<u>\$ 200</u>	\$ 16,950
5	1102134	Nov-09	<u>108.5</u>	<u>\$ 300</u>	\$ 32,550	Pre-Filing; Application Preparation	<u>\$ 200</u>	\$ 21,700
6	1110666	Dec-09	<u>119.25</u>	<u>\$ 300</u>	\$ 35,775	Pre-Filing; Application Preparation	<u>\$ 200</u>	\$ 23,850
7	1124675	Jan-10	<u>41.25</u>	<u>\$ 300</u>	\$ 12,375	Discovery	<u>\$ 200</u>	\$ 8,250
8	1131761	Feb-10	<u>18.75</u>	<u>\$ 300</u>	\$ 5,625	Discovery	<u>\$ 200</u>	\$ 3,750
9	1134582	Mar-10	<u>36.5</u>	<u>\$ 300</u>	\$ 10,950	Discovery	<u>\$ 200</u>	\$ 7,300
10	1145437	Apr-10	<u>95</u>	<u>\$ 300</u>	\$ 28,500	Discovery	<u>\$ 200</u>	\$ 19,000
11	1154898	May-10	<u>36.75</u>	<u>\$ 300</u>	\$ 11,025	Discovery; Rebuttal Preparation	<u>\$ 200</u>	\$ 7,350
12	1165879	Jun-10	<u>163</u>	<u>\$ 300</u>	\$ 48,900	Discovery; Rebuttal Preparation; Hearing	<u>\$ 200</u>	\$ 32,600
13	1167960	Jul-10	<u>151</u>	<u>\$ 300</u>	\$ 45,300	Rebuttal Preparation; Hearing	<u>\$ 200</u>	\$ 30,200
14	1177405	Aug-10	<u>268.75</u>	<u>\$ 300</u>	\$ 80,625	Rebuttal Preparation; Hearing; Settlement Discussions	<u>\$ 200</u>	\$ 53,750
15	1186503	Sep-10	<u>108.75</u>	<u>\$ 300</u>	\$ 32,625	Hearing; Post Hearing	<u>\$ 200</u>	\$ 21,750
16	1193331	Oct-10	<u>150.5</u>	<u>\$ 300</u>	\$ 45,150	Post Hearing	<u>\$ 200</u>	\$ 30,100
17	1200328	Nov-10	<u>45</u>	<u>\$ 300</u>	\$ 13,500	Post Hearing	<u>\$ 200</u>	\$ 9,000
18	Totals		<u>1,639.25</u>		<u>\$ 477,500</u>			<u>\$ 327,850</u>
19	Difference Attributable to 50% (\$100 per hour) increase in hourly billing rate							<u>\$ 149,650</u>
20	September 2009 Hourly Billing Rate Increase				\$ 100			
21	September 2009 Hourly Billing Rate Increase %				50%			

Notes and Source

KCPL witness Weisensee supplemental testimony filed May 6, 2011, Schedule JPW2010-11

¹In an email from KCPL council to CURB dated July 5, 2011, KCPL has withdrawn the confidential designations of all hourly rates and hours worked.

Kansas City Power & Light Company
Docket No. 10-KCPE-415-RTS
Attachment RCS-2
Copies of Selected KCPL's Responses to Data Requests
and Workpapers Referenced in the Direct Testimony and Schedules of
Ralph C. Smith
****Confidential Information Redacted****

Data Request/ Workpaper No.	Subject	Confidential	No. of Pages	Page No.
CURB-204	KCPL write-off of rate case costs in excess of \$5,669,712	No	5	2 - 6
CURB-205	Explanation of KCPL Adjustments	No	1	7
CURB-234	List of issues assigned to each outside law firm	No	3	8 - 10
CURB-252		Yes	2	11 - 12
CURB-255		Yes	7	13 - 19
CURB-34	Confidential copy of the 2005 contract/engagement letter with FINANCO	Yes	8	20 - 27
CURB-35	KCPL's "sole source" justifications	Yes	7	28 - 34
CURB-206	List of KCPL witnesses who received training by CCA	No	2	35 - 36
CURB-258		Yes	1	37
CURB-264		Yes	4	38 - 41
CURB-247	Kuhn charges are only for Commission required notification ads	No	1	42
CURB-211	KCPL legal expense for prudence, shows prudence percentages for later and Polsinelli firms	No	1	43
Total Pages Including this Page			43	

Company Name: KCPL
Case Description: 2010 KS Rate Case
Case: 10-KCPE-415-RTS

Response to Springe David Interrogatories – Set CURB_20110524
Date of Response: 06/03/2011

Question No. :204

Refer to Mr. Weisensee's May 6, 2011 testimony, page 19.a. When did KCPL record the write-off mentioned on line 20?b. Provide the journal entry used to record the write-off.c. Is KCPL currently amortizing the \$5,669,712?i. If not, explain fully why not.ii. If so, please identify when the amortization commenced and provide the monthly and annual amortization schedule.

RESPONSE:

- a. KCP&L made two journal entries to record the write-off. The first journal entry was made on December 31, 2010. An additional entry was made on January 31, 2011 to correct the write-off.
- b. Please see attachment DR Q204 - Write off JE.pdf for the requested journal entry.
- c. Yes, KCP&L is currently amortizing the \$5,669,712 consistent with the Commission's November 22, 2010 Order. Amortization began January 31, 2011. The monthly amortization amount is \$118,119.00. Annual amortization is \$1,417,428.00.

Attachments:

DR Q204 - Write off JE.pdf
Q204 CURB Verification of Response.pdf



KCPL



600RATECRD



01-31-2011



LAS5550

Report ID: GLC7501

Unit: KCPL
Journal ID: 600RATECRD
Date: Jan/31/2011

Description: To correct Dec-10 write-off of Kansas jurisdictional rate case expenses per Order in Docket No. 10-KCPE-415-RTS (ref. 600RATECRD)

PeopleSoft Financials
JOURNAL ENTRY DETAIL REPORT

Ledger Group: ACTUALS
Source: GEN
Reversal: N
Reversal Date:
Operator ID: LAS5550

Page Number: 1
Run Date: Jan/26/2011
Run Time: 10:57:45 AM
Foreign Currency: USD
Rate Type: OFFIC
Effective Date: Jan/31/2011
Exchange Rate: 1.00

Line #	Account	Deb	Credit	Project	Op	Rate	Rate	Foreign Amount	Base Amount
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KCPL		Total Lines:	2	Total Base Debits:	118,119.00	Total Base Credits:	118,119.00	
1	182495 200			OFFIC	1.00000000	-118,119.00 USD	-118,119.00 USD	
		Open Item Key:		Description:	2010 KS Rate Case	Reference:		
2	928012 200	50010	KCPL-EXP NP011	640	OFFIC	1.00000000	118,119.00 USD	118,119.00 USD
		Open Item Key:		Description:	Reg Comm Exp-Ks Proceeding Exp	Reference:		

End of Report

1/26/11 JS ✓

RK 1/30/11

Account	284ORDER08 182-455	284ORDER10 (re-amortization) 182-455	284ORDER07 182-456	284ORDER07 182-457	284ORDER07 182-458	373ECATRUE 182-100 / 182-490	284ORDER10 182-492	182-493	182-494	284ORDER10 182-495	284ORDER09 182-496
Description	08 Rate Case- KS	08 Rate Case- KS	07 KS Talent Assess	2007 KS Empl Augmen	07 MO Talent Assess	KS ECA	KS Transition	MO Transition	2010 MO Rate Case	2010 KS Rate Case	2007 DSM Adv MO
Date Established	1/1/2008	12/1/2010	11/30/2007	11/30/2007	12/31/2007	1/1/2008	7/31/2008	9/30/2008	3/31/2009	4/30/2009	6/30/2009
Amort Beginning	Aug-09	Dec-10	Jan-08	Jan-08	Jan-08	N/A	Dec-10			Dec-10	Sep-09
Years	4	4	10	10	5		5			4	10
Order	09-KCPE-246-RTS	10-KCPE-415-RTS	07-KCPE-905-RTS	07-KCPE-905-RTS	ER-2007-0291	07-KCPE-905-RTS	07-BHCG-1063-ACQ 10-KCPE-415-RTS	EM-2007-0374		10-KCPE-415-RTS	ER-2009-0089
Annual Amount	\$ 578,574.66	\$ 371,812.50	\$ 402,608.40	\$ 26,418.30	\$ 968,103.40	\$ 2,000,000.00	\$ 166,666.67			\$ 1,417,428.00	\$ 27,952.10
Monthly Amount	\$ 47,511.68	\$ 30,992.71	\$ 33,550.70	\$ 2,201.53	\$ 80,675.28					\$ 118,119.00	\$ 2,329.34
Offset Distribution	662 / 928012 / 50000 / KCPL-EXP / NP011 / 640	662 / 928012 / 50000 / KCPL-EXP / NP011 / 640	200 / 920000 / 50000 / KCPL-EXP / NP011 / 640	200 / 923000 / 50000 / KCPL-EXP / NP011 / 640	200 / 920000 / 50000 / KCPL-EXP / NP011 / 640		200 / 923000 / 50000 / 50000 / KCPL-EXP / NP091 / 640	200 / 923000 / 50000 / 50000 / KCPL-EXP / NP091 / 640	662 / 928011 / 50000 / KCPL-EXP / NP011 / 640	662 / 928012 / 50000 / KCPL-EXP / NP011 / 640	200 / 909000 / 50000 / KCPL-EXP / NP011 / 640
12/31/2009	\$ 2,073,225.87		\$ 3,220,867.20	\$ 211,346.28	\$ 2,804,310.28	\$ 673,961.44	\$ 10,000,000.00	\$ 19,251,485.75	\$ 1,853,944.02	\$ 1,823,620.75	\$ 270,203.64
Additions						\$ (207,305.09)		\$ 34,074.25	\$ 32,024.51	\$ 27,449.11	
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ 19,285,560.00	\$ 1,885,968.53	\$ 1,851,069.88	\$ (2,329.34)
1/31/2010	\$ 2,025,011.31		\$ 3,187,316.50	\$ 209,144.75	\$ 2,823,635.00	\$ 466,656.35	\$ 10,000,000.00	\$ 19,285,560.00	\$ 1,885,968.53	\$ 1,851,069.88	\$ 267,874.30
Additions						\$ 467,291.85		\$ 36,908.11	\$ 58,198.12	\$ 58,766.08	
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
2/28/2010	\$ 1,976,796.75		\$ 3,153,765.80	\$ 206,943.22	\$ 2,742,959.72	\$ 933,948.20	\$ 10,000,000.00	\$ 19,322,468.11	\$ 1,944,166.65	\$ 1,909,835.94	\$ 285,544.96
Additions						\$ (109,693.48)		\$ 58,358.82	\$ 123,822.23	\$ 78,918.16	
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
3/31/2010	\$ 1,928,582.19		\$ 3,120,215.10	\$ 204,741.69	\$ 2,662,284.44	\$ 824,254.72	\$ 10,000,000.00	\$ 19,380,826.93	\$ 2,067,988.88	\$ 1,986,754.10	\$ 263,215.62
Additions						\$ (127,110.62)		\$ 25,084.61	\$ 353,502.05	\$ 167,247.32	
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
4/30/2010	\$ 1,880,367.63		\$ 3,086,664.40	\$ 202,540.16	\$ 2,581,609.16	\$ 697,144.10	\$ 10,000,000.00	\$ 19,405,911.54	\$ 2,421,490.93	\$ 2,154,001.42	\$ 260,886.28
Additions						\$ 1,260,936.23		\$ -	\$ 184,889.45	\$ 288,028.69	
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
5/31/2010	\$ 1,832,153.07		\$ 3,053,113.70	\$ 200,338.63	\$ 2,500,933.88	\$ 1,958,080.33	\$ 10,000,000.00	\$ 19,405,911.54	\$ 2,806,380.38	\$ 2,440,030.11	\$ 268,558.94
Additions						\$ 716,393.44		\$ 23,328.87	\$ 376,018.06	\$ 240,927.67	
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
6/30/2010	\$ 1,783,938.51		\$ 3,019,583.00	\$ 198,137.10	\$ 2,420,258.60	\$ 2,674,473.77	\$ 10,000,000.00	\$ 19,429,240.41	\$ 2,982,398.44	\$ 2,680,957.78	\$ 256,227.60
Additions						\$ 2,415,388.97		\$ 7,894.73	\$ 61,596.62	\$ 409,981.80	
Transfer KS EER											
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
7/31/2010	\$ 1,735,723.95		\$ 2,986,012.30	\$ 195,935.57	\$ 2,339,583.32	\$ 5,089,862.74	\$ 10,000,000.00	\$ 19,437,135.14	\$ 3,043,995.06	\$ 3,090,939.58	\$ 253,898.26
Additions						\$ 1,414,314.21		\$ 10,204.04	\$ 170,545.97	\$ 976,976.59	
Amortizations	\$ (48,214.56)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
8/31/2010	\$ 1,687,509.39		\$ 2,952,461.60	\$ 193,734.04	\$ 2,258,908.04	\$ 6,504,178.95	\$ 10,000,000.00	\$ 19,447,339.18	\$ 3,214,541.03	\$ 4,087,916.17	\$ 251,568.92
Additions	\$ (24,600.89)					\$ (1,280,108.88)		\$ 11,317.21	\$ 49,586.39	\$ 1,083,200.11	
Amortizations	\$ (47,511.68)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
9/30/2010	\$ 1,615,396.82		\$ 2,918,910.90	\$ 191,532.51	\$ 2,179,232.76	\$ 5,224,070.07	\$ 10,000,000.00	\$ 19,458,656.39	\$ 3,264,137.42	\$ 5,151,116.28	\$ 249,239.68
Additions						\$ 1,767,620.92		\$ 9,616.31	\$ 366,498.05	\$ 2,842,977.42	
Amortizations	\$ (47,511.68)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
10/31/2010	\$ 1,567,885.14		\$ 2,885,360.20	\$ 189,330.98	\$ 2,097,557.48	\$ 6,991,680.99	\$ 10,000,000.00	\$ 19,468,272.70	\$ 3,620,835.47	\$ 7,894,093.70	\$ 246,910.24
Additions						\$ (182,442.36)		\$ 9,507.16	\$ 122,765.59	\$ 281,543.24	
Amortizations	\$ (47,511.68)		\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ -	\$ -	\$ -	\$ (2,329.34)
11/30/2010	\$ 1,520,373.46		\$ 2,851,809.50	\$ 187,129.45	\$ 2,016,882.20	\$ 6,809,248.63	\$ 10,000,000.00	\$ 19,477,779.86	\$ 3,743,401.06	\$ 8,275,636.94	\$ 244,580.90
Additions						\$ 1,615,747.67		\$ 3,961.13	\$ 850,025.47	\$ (2,487,806.44)	
Rect DSM from Vintage 3 to 4											
Transfer KS Rate Case											
Reverse DSM amort exp											
Amortizations	\$ (32,723.46)	\$ (30,992.71)	\$ (33,550.70)	\$ (2,201.53)	\$ (80,675.28)			\$ (166,666.67)		\$ (118,119.00)	\$ (2,329.34)
12/31/2010	\$ 0.00	\$ 1,456,657.29	\$ 2,818,258.80	\$ 184,927.92	\$ 1,636,206.92	\$ 8,424,996.30	\$ 9,833,333.33	\$ 19,481,740.99	\$ 4,593,426.53	\$ 5,889,711.50	\$ 242,251.56

8,275,636.94
 + 521,611.56
 8,797,248.50
 - 3,009,418.00 Dec activity
 - 3,009,418.00 Dec-10 writeoff
 (2,487,806)
 521,611.56 Dec activity
 - 3,009,418.00 Dec-10 writeoff
 8,797,248.50
 + 5,669,712.00 Authorized
 3,127,536.50
 (118,119.00) Dec-10 Amortiz.
 3,009,417.50 Dec-10 writeoff



KCPL



600RATECRD



12-31-2010



JKS4061

PeopleSoft Financials
JOURNAL ENTRY DETAIL REPORT

Page Number 1
Run Date Jan/06/2011
Run Time 7:04:35 PM
Foreign Currency: USD
Rate Type: OFFIC
Effective Date: Dec/31/2010
Exchange Rate: 1.00

Report ID: GLC7601

Unit: KCPL
Journal ID: 600RATECRD
Date: Dec/31/2010

Ledger Group: ACTUALS
Source: GEN
Reversal: N
Reversal Date:
Operator ID: JKS4061

Description: To write-down deferred KS rate case 10-KCPE-416-RTS charges.



KCPL				Total Lines:	2	Total Base Debits:	3,009,418.00	Total Base Credits:	3,009,418.00
1	182495	200	N/A			OFFIC	1.00000000	-3,009,418.00 USD	-3,009,418.00 USD
			Open Item Key:			Description:	2010 KS Rate Case	Reference:	
2	928012	200	50010 KCPL-EXP EX012	882		OFFIC	1.00000000	3,009,418.00 USD	3,009,418.00 USD
			Open Item Key:			Description:	Reg Comm Exp-Ks Proceeding Exp	Reference:	

End of Report

R/K 1/6/11

KANSAS CITY POWER & LIGHT COMPANY

Detail Balance Sheets

December 31, 2010

Report run: 1/6/11 1:02 p.m.

Account	Current Month	Prior Month	Actual Prior Year End	Increase/(Decrease) From	
				Prior Month	Prior Year End
182490 Reg Asset - KS ECA	63,015	6,809,249	673,961		
182494 2010 MO Rate Case	4,593,427	3,743,401	1,853,944		
182495 2010 KS Rate Case	8,679,130	8,275,637	1,823,621		
182496 DSM Advertising Costs	242,252	244,581	270,204		
182497 Economic Relief Pilot Program	250,314	228,766	17,210		
182502 Def Reg Asset MO Intan 2	21,106,278	14,875,323	-		
46 Other Dfrd Regulatory Assets	104,483,133	102,844,893	59,642,065	1,638,240	44,841,069
47 Contract Settlements	-	-	-	-	-
48 Total Regulatory Assets	656,775,353	654,141,900	612,060,514	2,633,454	44,714,839
49 Prepaid Pension	-	-	-	-	-
Other Deferred Charges	-	-	-	-	-
181051 Unamort Debt Exp Revolver 2010	4,330,910	4,479,360	-		
181151 Unam Debt Exp-Revolver 2010	-	-	268,699		
181310 Unam Debt Exp-Revolver 2010	-	-	1,100,000		
191320 Unam Debt Sr Var Bonds 2010	750,155	750,155	40,181		
181321 Unam Debt Exp 01-2012	23,774	25,755	47,548		
181322 Unam Debt Poll Ch A 2013	720,521	725,169	776,303		
181323 Unam Debt Poll Ch K 2013	680,692	485,254	733,905		
181324 Unam Debt Ex Var Bds - 2015	162,840	166,097	201,922		
181441 Unamort Debt-Senior Note 6.6%	96,761	105,558	202,319		
181449 Unam Debt Exp-Sr Note 6.05% 35	2,027,781	2,034,684	2,109,310		
181450 Unam Debt Exp - Int Series B 2	1,104,765	1,108,485	1,149,402		
181451 Unam Debt Exp - Int Poll Ct 20	504,010	505,707	524,374		
181452 Unam Debt Exp - MO Tax Exempt	373,079	374,220	386,771		
181453 Unam Debt Exp-Sr Note 5.85% 17	1,184,539	1,189,823	1,359,147		
181454 Unam Debt Exp-EIRR 2007A	933,502	936,656	971,347		
181455 Unam Debt Exp-EIRR 2007B	1,325,739	1,330,218	1,379,485		
181456 Unam Debt Exp-EIRR 2007A-2	167,179	167,744	89,389		
181457 Unam Debt-Sr Note 6.375% 2018	1,848,012	1,867,477	2,103,595		
181458 Unam Debt Mtg Bonds 7.15% 2019	-3,322,868	3,358,580	3,727,178		
50 Unamortized Debt Expense	19,785,436	20,052,932	17,137,558	(267,497)	2,647,878
184004 Transportation	(9,054)	2,483	-		
184032 Company T&E Cards	162,253	365,348	180,791		
184740 Tool Exp-T&D	14,992	13,280	-		
184741 Tool Exp-Production	207,900	190,256	-		
184743 Tool Exp-Tool Rm Oper-Pwr Plnt	185,403	158,100	-		
184780 Dist Foremen Exp-Supervisor	-	-	-		
184788 District Foremen Exp-Clearing	-	-	100		
184780 T&D Overhead Construct Cost	14,224,563	13,247,530	1,585,312		
184781 Power Overhead Construct Cost	273,903	256,760	-		
184787 Power OH Const Costs Clearing	(273,903)	(256,750)	-		
184788 T&D OH Const Costs Clearing	(14,121,682)	(13,392,475)	-		
184820 WCNOG-Clearing Accounts	(52,644)	12,977	0		
51 Clearing Accounts	591,811	595,477	1,766,203	(3,866)	(1,174,392)
186106 EDE Mgmt Pension Plan	219,785	213,074	-		
186107 WR Mgmt Pension Plan	698,082	802,905	-		
186108 EDE J/T Pension Pl	97,988	91,773	-		
186110 WR J/T Pension Pla	(1,019,004)	(1,108,860)	-		
186112 EDE FASB106 Mgmt P	234,381	231,452	185,705		
186113 S/JLP FASB106 Mgmt	-	-	277,995		
186114 Billing W/O-WR FASB106 Mgmt PI	1,798,754	1,757,751	1,353,377		
186115 Billing W/O-EDE FASB106 J/T PI	(2,820)	(4,397)	(29,211)		
186116 Billing W/O/SJLP FASB106 J/T PI	-	-	(43,081)		
186117 WR FASB106 J/T Plan	88,131	67,130	(151,637)		
52 Jt Partners' Share-Pension/Post Retirement	2,313,276	2,052,826	1,593,148	260,450	720,128
186100 Misc Def Dr-Billing W/O'S	2,478,644	2,305,158	18,753,889		
53 Billing Work Orders	2,478,644	2,305,158	18,753,889	173,487	(16,275,245)
186200 Misc Def Dr-Misc W/O'S	3,235,352	3,228,181	19,789,215		
186204 Misc Def Dr-Intan	17,338	294,725	-		
186205 CWP - Non-Utility	10,161	7,312	16,894		
186206 RWP - Non-Utility	-	-	-		
886998 Pre-Auth Payment Suspense	(426)	(56)	-		
54 Miscellaneous Work Orders	3,262,425	3,528,172	19,786,109	(265,747)	(16,523,685)
55 Intangible Pension Asset	-	-	-		
185000 Temp Installation Costs	9,775	9,180	-		
185020 Temp Inst Prt Tld to Rev	(9,635)	(9,145)	-		
185990 Temporary Facilities-Bal Fwd	455	455	455		
186826 SmartGrid Dem Grant Deferred	357,328	461,184	-		
188901 Misc Cash Receipts Suspense	-	(324)	200		
188903 Cash Suspense - ENDUR	(7,647)	15,057	-		
188001 Research And Development	123,334	145,000	145,000		
56 Other Deferred Charges	473,808	641,407	145,655	(167,799)	327,953

w/o Approval
3,009,418 = 5,669,712

Company Name: KCPL
Case Description: 2010 KS Rate Case
Case: 10-KCPE-415-RTS

Response to Springe David Interrogatories – Set CURB_20110524
Date of Response: 06/03/2011

Question No. :205

Refer to Mr. Weisensee's May 6, 2011 testimony at Schedule JPW2010-10. Provide an explanation for each of the "Adjustment" items.

RESPONSE:

Please see below for an explanation of the "Adjustment" items.

Adjustments:

- Financo – (\$23,600) – MO rate case expense incorrectly coded to KS rate case expense.
- Gannet Fleming – (\$4,995) – KS Generic Depreciation Hearing expenses incorrectly coded to KS rate case expense.
- Kuhn & Wittenborn – (\$11,740) – DSM and MO rate case expense incorrectly coded to KS rate case expense.
- Polsinelli – (\$2,967) – Non KS rate case expense incorrectly coded to KS rate case expense.
- Schiff Harden – (\$28,475) – Non KS rate case expense incorrectly coded to KS rate case expense.
- SNR Denton – \$720 – Accounts Payable posting error.

Attachment: Q205 CURB Verification of Response.pdf

Company Name: KCPL
Case Description: 2010 KS Rate Case
Case: 10-KCPE-415-RTS

Response to Springe David Interrogatories – Set CURB_20110524
Date of Response: 06/08/2011

Question No. :234

Refer to Mr. Rush's May 6, 2011 testimony at page 95, lines 14-15, which states: "the legal services of Polsinelli, Cafer, and Sonnenshein were not duplicative of each other."a. Identify each of the certain separate issues assigned to each firm.b. Identify each KCPL witness and other party's witness assigned to each firm.

RESPONSE:

a. The issues assigned to each firm are identified below.

Cafer Law Office, LLC:

1025 Compliance Status
Depreciation
Income Tax Expense and Accumulated Deferred Income Taxes
In-Service Criteria
Overview/Policy/General/Theme
Pension Adjustment for St. Joseph Light & Power
Prudence

Polsinelli Shughart PC:

A/R Sales Fees
Allocations
Ask for Abbreviated Case
Capital Structure
Cash Working Capital
CIAC, SO2 Sales
Class Cost of Service
Cost of Capital
Environmental Cost Recovery Rider
Equity Linked Convertible Securities
Iatan 1 AQCC and Common
Iatan Plant to Include in Rates (Budget v. Actual)
Income Statement Adjustments
Market-to-Market Hedging
Overall Rate of Return
Payroll, Benefits & Pensions

Property Taxes/Rider
Prudence
Rate Base
Rate Design
Revenue Requirement Schedules
Weather Normalization, Customer Growth, Other Revenue Normalization

SNR Denton f/k/a Sonnenschein Nath and Rosenthal LLP:

General regulatory advice regarding Kansas 2010 rate case.

- b. Direct, cross, re-direct and re-cross are outlined in the evidentiary hearing transcripts. See transcripts for attorney assignments.

Cafer Law Office, LLC:

Brent Davis
David Dittmore
William Dunkel
Robert Glass
Jeff McClanahan
Karen Hull
Daniel Meyer
Kris Nielsen
Paul Raab
Kenneth Roberts
Harold "Steve" Smith
John Spanos
Kenneth Vogl
Ronald White

Polsinelli Shughart PC:

Robert Bell
Curtis Blanc
Wm. Edward Blunk
Andrea Crane
Ann Diggs
Walter Drabinski
Ellen Fairchild
George McCollister
Michael Cline
William Downey
Adam Gatewood
Chris Giles
Justin Grady
Samuel Hadaway
Heather Humphrey
Donald Johnstone

Steve Jones
Brian Kalcic
Ronald Klote
Larry Loos
Gary Milligan
Michael Mount
Paul Normand
George Rohrer
Tim Rush
Leo Smith
Jaime Stamatson
John Weisensee

SNR Denton:
No witness assignment.

Attachment: Q234 CURB Verification of Response.pdf

**PAGES 11-34 ARE
CONFIDENTIAL AND
HAVE BEEN REDACTED**

Company Name: KCPL
Case Description: 2010 KS Rate Case
Case: 10-KCPE-415-RTS

Response to Springe David Interrogatories – Set CURB_20110524
Date of Response: 06/08/2011

Question No. :206

Refer to Mr. Rush's May 6, 2011 testimony at page 120.a. Please identify each KCPL witness that was trained by CCA and identify the specific dates each was trained.b. For each KCPL witness identified in response to part a, please identify all previous testimony by the witness in rate cases and other regulatory proceedings.c. Were any non-prudence issue witnesses trained by CCA? If not, explain fully why not. If so, please identify the non-prudence witnesses and explain why they required CCA-provided training.

RESPONSE:

- a. The following KCP&L witnesses in the 415 Docket attended CCA training as identified below:

Robert Bell	6/7-6/10; 7/12-7/14
Curtis Blanc	6/7-6/10; 7/12-7/14
Brent Davis	6/7-6/10; 7/12-7/14
William Downey	6/7-6/10; 7/12-7/14
Chris Giles	6/7-6/10; 7/12-7/14
Steve Jones	6/7-6/10; 7/12-7/14
Daniel Meyer	6/30-7/1; 7/12-7/14
Kenneth Roberts	6/30-7/1; 7/12-7/14

- b. Pursuant to KCP&L's objections provided to CURB on June 1, 2011, *KCP&L objects to this data request as it relates to KCP&L's internal witnesses on the basis of relevance because KCP&L labor is not charged to rate case expense and is not a subject of this current proceeding.*

Without waiving this objection, KCP&L provides the following list of written testimony for KCP&L Kansas and Missouri regulatory proceedings from May 2004 to present:

Robert Bell	KS Docket Nos. 10-KCPE-415-RTS, 11-KCPE-581-PRE MO Docket Nos. ER-2010-0355, ER-2010-0356
Curtis Blanc	KS Docket Nos. 10-KCPE-415-RTS, 10-KCPE-795-TAR MO Docket Nos. ER-2010-0355, ER-2010-0356
Brent Davis	KS Docket Nos. 09-KCPE-246-RTS, 10-KCPE-415-RTS

William Downey	MO Docket Nos. ER-2009-0089, ER-2009-0090, ER-2010-0355, ER-2010-0356 KS Docket Nos. 06-KCPE-828-RTS, 07-KCPE-1064-ACQ, 09-KCPE-246-RTS, 10-KCPE-415-RTS MO Docket Nos. ER-2006-0314, EM-2007-0374, ER-2009-0089, ER-2010-0355, ER-2010-0356
Chris Giles	KS Docket Nos. 04-KCPE-1025-RTS, 06-KCPE-828-RTS, 07-KCPE-905-RTS, 07-KCPE-1064-ACQ, 09-KCPE-246-RTS, 10-KCPE-415-RTS, 10-KCPE-795-TAR, 11-KCPE-581-PRE MO Docket Nos. EO-2005-0329, ER-2006-0314, ER-2007-0291, EM-2007-0374, ER-2009-0089, ER-2009-0090, ER-2010-0355, ER-2010-0356
Steve Jones	KS Docket Nos. 09-KCPE-246-RTS, 10-KCPE-415-RTS MO Docket Nos. ER-2009-0089, ER-2010-0355, ER-2010-0356
Daniel Meyer	KS Docket No. 10-KCPE-415-RTS MO Docket Nos. ER-2009-0089, ER-2010-0355, ER-2010-0356
Kenneth Roberts	KS Docket Nos. 09-KCPE-246-RTS, 10-KCPE-415-RTS MO Docket Nos. ER-2009-0089, ER-2010-0355, ER-2010-0356

- c. No. The primary purpose of the hearing was to address the recovery of KCP&L's share of Iatan Unit 2, the new 850 MW, supercritical, coal-fired generation facility. Neither the Commission nor KCP&L had addressed the prudence of a generation facility the size and complexity of Iatan Unit 2 since the Wolf Creek proceeding in the mid-1980s, the last Company rate case in Kansas to proceed to hearing. Additionally, the prudence of Iatan Unit 2 was a highly contested issue. Thus it was critical that the Company's witnesses were provided the skills necessary to be able to present the prudence issue before the Commission in an organized, concise and understandable manner. The CCA instruction focused on presentation skills, and as outlined on CCA invoices, CCA participants worked with an issue-orientated communication system and practiced skills on camera. These are not the type of "routine" services provided by counsel.

Attachment: Q206 CURB Verification of Response.pdf

**PAGES 37-41 ARE
CONFIDENTIAL AND
HAVE BEEN REDACTED**

Company Name: KCPL
Case Description: 2010 KS Rate Case
Case: 10-KCPE-415-RTS

Response to Springe David Interrogatories – Set CURB_20110524
Date of Response: 06/08/2011

Question No. :247

Kuhn and Wittenborn. Refer to Mr. Rush's May 6, 2011 testimony at page 124. Is KCPL claiming any rate case expense related to Kuhn and Wittenborn for anything other than running of Commission required notices? If so, please provide a breakout of the cost between (1) Commission required notices, and (2) other. Explain specifically what KCPL is claiming for other.

RESPONSE:

No. KCP&L is only claiming rate case expense for the running of Commission-required notices.

Attachment: Q247 CURB Verification of Response.pdf

Company Name: KCPL
Case Description: 2010 KS Rate Case
Case: 10-KCPE-415-RTS

Response to Springe David Interrogatories – Set CURB_20110524
Date of Response: 06/08/2011

Question No. :211

Refer to Mr. Rush's May 6, 2011 testimony at page 11.a. Show in detail how the \$5.5 million related to the prudence issue was derived.b. Of the \$5,669,712 million (Weisensee testimony page 19, line 21), how much of the KCPL cost (non-Staff, non-CURB cost) relates to the prudence issue? Provide the Company's best estimate and show in detail how it was derived.

RESPONSE:

- a. The estimated \$5.5 million amount identified as related to prudence was derived as follows:

Duane Morris	\$ 346,665	100%
Morgan, Lewis & Bockius	\$ 155,227	100%
Schiff Hardin	\$2,880,585	100%
Pegasus Global Holdings	\$1,070,479	100%
Communication Counsel of America	\$ 102,997	100%
Cafer Law Office	\$ 320,792	60%
Polsinelli Shughart	\$ 613,647	40%
Total Estimate	\$5,490,392	

- b. Please refer to KCP&L's objection submitted to CURB on June 1, 2011 which stated: *KCP&L objects to this data request because it seeks improper speculation as to the Commission's calculation and rationale for its decision. Information regarding this question, to the extent it is available, is available to CURB in the record of the 415 Docket.*

Attachment: Q211 CURB Verification of Response.pdf

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 6th day of July, 2011, to the following:

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