

THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

Received  
on

SEP 25 2012

In the Matter of the Application of Kansas )  
City Power & Light Company to Make ) Docket No. 12-KCPE-764-RTS  
Certain Changes in Its Charges for Electric )  
Service. )

by  
State Corporation Commission  
of Kansas

**CURB'S LIST OF CONTESTED ISSUES**

COMES NOW, the Citizens' Utility Ratepayer Board ("CURB") and submits CURB's List of Contested Issues pursuant to the Commission's May 29, 2012, Order Setting Procedural Schedule.

1. Pursuant to the parties filed positions in this docket, the following issues remained contested

- Cost of capital and capital structure
- Overall revenue deficiency
- Jurisdictional allocation
- Rate base, including:
  - Utility plant in service
  - Accumulated depreciation
  - Construction work in progress (CWIP)
  - Iatan 1 and common regulatory asset
  - Accumulated deferred income taxes
  - Deferred gain on SO<sub>2</sub> emission allowances
- Operating income at present rates, including:
  - Incentive compensation expense (except for officer cash awards)
  - Payroll tax expense related to incentive compensation
  - Pension expense
  - Deferred pension and OPEB costs
  - Supplemental Executive Retirement Plan (SERP) costs
  - Other benefits expense
  - Rate case expense, including amortization period
  - Depreciation expense – plant
  - Interest synchronization and taxes

- Rate design, including:
  - Revision of KCPL's general service rate schedules to allow parties to address class revenue allocation without potential rate migration
  - Revision of KCPL's residential summer energy charges to implement a two-step inclining block rate structure to encourage conservation
  - Revision of KCPL's small general service (SGS) rate schedules to reduce by 50% the excess discounts currently received by SGS space heating customers
- Abbreviated rate case

2. The list of contested issues submitted by CURB is not an agreement by other parties that any specified issue is a valid, relevant, or contested issue. Since the procedural schedule does not allow time for parties to file responses to other parties' contested issues list, CURB's list of contested issues should not be construed as impairing CURB's ability to present arguments concerning any of the issues listed by CURB or other parties, or to restrict the scope of its response to arguments made by other parties. Further, CURB reserves the right to supplement this list of contested issues if it is determined that a contested issue has been omitted.

3. CURB submits its List of Contested Issues for consideration by the Commission.

Respectfully submitted,



C. Steven Rarrick #13127

David Springe #15619

Niki Christopher #19311

Citizens' Utility Ratepayer Board

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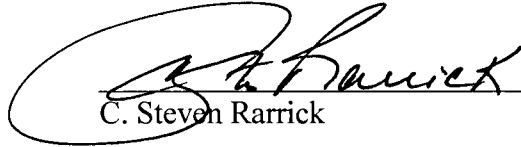
(785) 271-3116 Fax

VERIFICATION

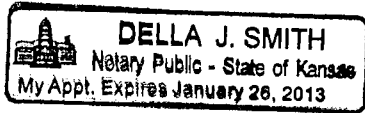
STATE OF KANSAS )  
 ) ss:  
COUNTY OF SHAWNEE )

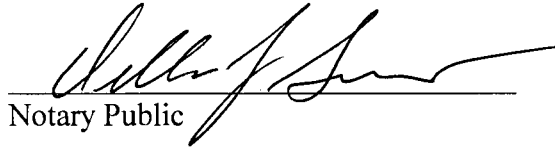
I, C. Steven Rarrick, of lawful age, being first duly sworn upon his oath states:

That he is an attorney for the above named petitioner; that he has read the above and foregoing Intervention, and, upon information and belief, states that the matters therein appearing are true and correct.

  
C. Steven Rarrick

SUBSCRIBED AND SWORN to before me this 25<sup>TH</sup> day of September, 2012.



  
Notary Public

My Commission expires: 01-26-2013.

**CERTIFICATE OF SERVICE**

12-KCPE-764-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 25<sup>th</sup> day of September, 2012, to the following:

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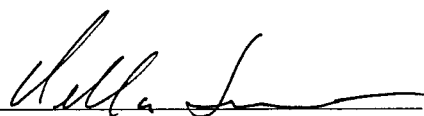
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