

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

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by
State Corporation Commission
of Kansas

In the Matter of an 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

DIRECT TESTIMONY OF

STACEY HARDEN

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

PUBLIC VERSION

(**Denotes Confidential Information**)

July 6, 2011

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1 **I. STATEMENT OF QUALIFICATIONS**

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

3 A. My name is Stacey Harden and my business address is 1500 SW Arrowhead Road,
4 Topeka, KS 66604-4027.

5

6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by the Citizens' Utility Ratepayer Board ("CURB") as a Regulatory
8 Analyst.

9

10 **Q. Please describe your educational background?**

11 A. I received a Bachelors Degree in Business Administration from Baker University in
12 2001. I received a Masters Degree in Business Administration from Baker University in
13 2004.

14

15 **Q. Please summarize your professional experience.**

16 A. I joined the Citizens' Utility Ratepayer Board as a Regulatory Analyst in February 2008.
17 Prior to joining CURB, I was the manager of a rural water district in Shawnee County,
18 Kansas for five years. I am currently an adjunct faculty member at Friends University,
19 where I am an undergraduate instructor in business and accounting courses such as Data
20 Development and Analysis, Financial Decision Making, Fundamental Financial
21 Accounting Concepts, Financial Reporting of Assets, Debt & Equity, and Managerial
22 Statistics.

1 **Q. Have you previously testified before the Commission?**

2 A. Yes. I previously offered testimony in KCC Docket Nos. 08-WSEE-1041-RTS, 10-
3 KGSG-421-TAR, 10-EPDE-497-TAR, 10-BHCG-639-TAR, 10-SUBW-602-TAR, 10-
4 WSEE-775-TAR, 10-KCPE-795-TAR and 11-SUBW-448-RTS.

5
6 **II. PURPOSE OF TESTIMONY**

7 **Q. What is the purpose of your testimony?**

8 A. The purpose of my testimony is to expose certain areas of Kansas City Power and Light's
9 ("KCPL") filing that (1) show a duplication of services provided, (2) do not meet the
10 Commission's requirement for detailed reporting or cannot be supported by the evidence
11 provided by KCPL, (3) are not consistently charged to Kansas rate case expenses, (4) are
12 not applicable to KCPL's Kansas rate case (10-KCPE-415-RTS), and (5) are extreme and
13 questionable. My testimony does not make specific recommendations to the Commission,
14 it is intended to support the recommendations made by Mr. Ralph Smith and Ms. Andrea
15 Crane.

16
17 **Q. Do you sponsor any exhibits as part of your testimony?**

18 A. Yes. Attached to my testimony are the following exhibits and a brief description of what
19 each exhibit presents:

- 20
 - SMH-1 is the number of hours spent in June 2010 researching Drabinski's
21 testimony,

- 1 • SMH-2 details each and every vendor (as well as KCC Staff and CURB
2 employee) who worked on this case, what they charged, what their hourly rate
3 was, and how many hours they worked,
4 • SMH-3 is a breakdown of travel and other reimbursable expenses, and
5 • SMH-4 is a breakdown of CCA fees and charges.

6

7 **III. DISCUSSION OF THE ISSUES**

8 **A. DUPLICATION OF SERVICES**

9

10 **Q. Did the Commission express its concern regarding the duplication of expenses from**
11 **multiple KCPL attorneys?**

12 A. Yes. In its November 22, 2010 Order in Kansas Corporation Commission (“KCC”)
13 Docket 10-KCPE-415-RTS (“415 Docket”), the Commission stated that it “is particularly
14 concerned about requiring ratepayers to pay such high legal costs when no opportunity
15 is available to review the services rendered to evaluate whether law firms adjusted
16 charges for duplication of services of multiple attorneys when setting their fees.”¹

17

18 **Q. Did KCPL identify which charges are duplication of services?**

19 A. No, it did not.

20

¹ KCC Docket No. 10-KCPE-415-RTS; November 22, 2010, *Order: 1) Addressing Prudence; 2) Approving Application, In Part; and 3) Ruling on Pending Requests*, page 94-95.

1 **Q. Were you able to identify all instances where services performed by KCPL's**
2 **attorneys were being duplicated?**

3 A. No. Due to the limited time for this proceeding, coupled with the numerous pages of
4 invoices provided by KCPL, I have not completed a full audit of services rendered to
5 determine what charges are duplications of service.

6

7 **Q. Can you identify an instance where duplication of services occurred?**

8 A. Yes. I reviewed the invoices submitted by KCPL's legal services vendors in June 2010 to
9 determine how many attorney hours were billed during the review and analysis of KCC
10 Staff Witness Mr. Walter Drabinski's direct testimony. My review, as detailed in Exhibit
11 SMH-1, shows that from June 10, 2010 to June 30, 2010 – 20 calendar days, 15 business
12 days – 17 (seventeen) different timekeepers from four legal service vendors performed
13 work either reviewing, analyzing, or discussing Mr. Drabinski's direct testimony. These
14 17 timekeepers spent, at most, 974.7 billable hours – totaling \$351,843.50 – related to the
15 direct testimony of Mr. Drabinski.

16

17 **Q. You said that KCPL's legal services vendors spent "at most" 974.7 billable hours**
18 **reviewing Mr. Drabinski's testimony in June 2010. Please explain how you**
19 **determined the total billable hours.**

20 A. I conducted an audit of the June 2010 invoices that KCPL provided as part of its May 6,
21 2011 filing in this docket. I then performed a key word search for Drabinski in the
22 descriptions of services provided by each law firm. I read the descriptions of

1 services provided and summed up the total number of hours billed for that day's
2 services. Because some attorney's daily descriptions of services include worked
3 performed for tasks other than reviewing Mr. Drabinski's testimony, I was unable to
4 specifically pinpoint exactly how many hours were devoted solely to the review or
5 analysis of Mr. Drabinski's testimony, and therefore said that the legal services vendors
6 billed "at most" 974.7 hours.

7

8 **Q. In this instance, is it important that the Commission isolate the exact number of**
9 **hours spent by timekeepers in June 2010 reviewing Mr. Drabinski's testimony?**

10 A. No. While the 974.7 in billable hours resulting in charges of \$351,843.50 is an extreme
11 and shocking number, it is my opinion that the more important issue in this instance is the
12 duplication of work performed. It is certain from invoices that in 20 calendar days,
13 17 different timekeepers from four different law firms spent a significant amount of time
14 performing the exact same work. This complete duplication of duties is what the
15 Commission expressed concern about in its 415 order.

16

17 **Q. Do you believe that there are other areas of duplication of services that could be**
18 **found with a more comprehensive review of all invoices?**

19 A. Yes. In Exhibit SMH-2, I detail the number of attorneys and consultants KCPL had
20 working in this proceeding. According to Exhibit SMH-2, 40 attorneys from six law
21 firms worked a total of 14,217.45 hours in this docket. This is in addition to the eight
22 consulting firms, which employed 45 consultants that billed 11,350.60 hours in the 415

1 Docket alone. With over 25,000 hours of time being charged to this proceeding, it is my
2 opinion that a duplication of duties occurred repeatedly and frequently. However, despite
3 the Commission's order in the 415 Docket that it is KCPL's obligation to set forth areas
4 of duplication of services, KCPL, chose not to do so.

5
6 **B. REIMBURSABLE EXPENSES WITHOUT RECEIPT**

7 **Q. What is the dollar amount of reimbursable expenses billed to the 10-KCPE-415-**
8 **RTS case?**

9 A. \$1,328,237.66 in reimbursable expense is being billed to this docket by KCPL. These
10 charges are detailed in categories in Exhibit SMH-3, attached to my testimony.

11
12 **Q. What are the reimbursable expenses claimed by KCPL?**

13 A. The nature of the specific reimbursable expenses differs by vendors, but they include:

- 14 • travel expenses for attorneys, subcontractors and consultants – which accounts for
15 \$160,378.77 (or 12%) of total reimbursable expenses;
- 16 • expenses associated with the hiring of subcontractors – which accounts for
17 \$817,713.57 (or 62%) of total reimbursable expenses; and
- 18 • other miscellaneous charges for document reproduction fees, postage, phone
19 usages, and overnight delivery services – which accounts for \$350,145.32 (or
20 26%) of total reimbursable expenses²;

21

² Exhibit SMH-3

1 **Q. Should reimbursable expenses be accompanied by a receipt of proof of expenses?**

2 A. Yes. A reimbursable expense, by definition, is an expense that has been expended by an
3 employee who is seeking a reimbursement from their employer for the expense. Before
4 the reimbursement should occur, the employee should be required to show proof of the
5 expense.

6

7 **Q. Has KCPL provided receipts supporting the reimbursable expenses associated with**
8 **this docket?**

9 A. Yes and no. KCPL provided invoices that listed the reimbursable expenses associated
10 with the hiring of subcontractors. However, in its response to CURB Data Request No.
11 257, KCPL indicated that it does not require “receipt back-up be provided with invoices.”
12 With the exception of Gannett Fleming and Management Application Consulting, none of
13 the other vendors provided receipts supporting reimbursable expenses for travel and/or
14 other miscellaneous items charged to the Kansas rate case.

15

16 **Q. What specific reimbursable expenses did you consider excessive?**

17 A. I consider the following reimbursable expenses to be especially excessive, especially
18 considering that KCPL did not require receipts providing support for the claims:

- 19
- 20 • \$25,298.42 in travel expenses charged by Pegasus Global Holdings,
 - 21 ○ The travel expenses billed by Pegasus Global Holdings are particularly
22 extreme. Pegasus charged \$16,392.60 for fifteen airline tickets – which
is an average of \$1,092.84 for each plane ticket. These tickets ranged

1 from \$359.15 to \$1,670.80, with nine of the tickets exceeding \$1,100
2 each. It is clear from these charges that Pegasus Global Holdings was
3 not interested in keeping costs down or affordable, and neither was
4 KCPL when they paid the invoices without any receipts supporting
5 these egregious expenses;

- 6 • \$11,537.51 for document reproduction fees charged by Pegasus Global
7 Holdings,
- 8 • \$13,537.45 in travel expenses for representatives of the Communication
9 Counsel of America (“CCA”),
- 10 • \$71,163.85 in travel expenses for employees and subcontractors of Schiff
11 Hardin,
- 12 • \$24,533.05 in KCPL employee expense reports,
 - 13 ○ I find it especially excessive that of this amount, \$14,856.68 – 59% –
14 is for meals (breakfast, lunch and dinner) for 44 KCPL employees.
15 This means that, on average, 44 KCPL employees were reimbursed
16 \$337.65 for meals during the course of the 415 proceedings. Coupled
17 with the fact that there has been no receipt or evidence supporting this
18 amount to the KCC or CURB, these charges seem extreme in nature
19 and should not be paid for by ratepayers; and
- 20 • \$15,258.50 for travel and other expenses for Duane Morris.

1 **C. ALLOCATION AND CONSISTENCY OF COST APPLICATION**

2 **Q. What method of allocation did KCPL use to divide the costs of attorneys and**
3 **consultants between its jurisdictions?**

4 A. KCPL did not have a specific method of allocation that it applied to attorneys and
5 consultants for rate case expense. When an attorney or consultant was performing work
6 for multiple KCPL jurisdictions, the following allocations were used to determine Kansas
7 rate case expenses:

- 8 • 40% of certain Duane Morris invoices were allocated to Kansas – the
9 remaining 60% was allocated between KCPL Missouri and GMO³;
- 10 • 29% of other certain Morgan Lewis invoices were allocated to Kansas – it is
11 unclear from whom the remaining 71% was collected⁴;
- 12 • 40% of certain Morgan Lewis invoices were allocated to Kansas – the
13 remaining 60% was allocated between KCPL Missouri and GMO⁵;
- 14 • 44.9016% of certain Black & Veatch invoices were allocated to Kansas⁶;
- 15 • 50% of certain Gannett Fleming invoices were allocated to Kansas, with the
16 remaining 50% being allocated to Missouri⁷;
- 17 • 40% of certain Pegasus Global Holdings invoices were allocated to Kansas –
18 the remaining 60% was allocated between KCPL Missouri and GMO⁸;

³ Schedule JPW2010-12 at page 1.

⁴ Schedule JPW2010-13 at page 1.

⁵ Schedule JPW2010-13 at page 1.

⁶ Schedule JPW2010-17 at page 1.

⁷ Schedule JPW2010-19 at page 1.

⁸ Schedule JPW2010-22 at page 1.

- 1 • 34% of other Pegasus Global Holdings invoices were allocated to Kansas – it
2 is unclear from whom the remaining 66% was collected⁹; and
- 3 • 25% of Siemens Energy invoices were allocated to Kansas – the remaining
4 75% was allocated evenly between KCPL Missouri, GMO-MPS and GMO-
5 L&P¹⁰.

6

7 **Q. How did KCPL determine those various allocation percentages?**

8 A. I was unable to determine how KCPL established the various allocation percentages for
9 different invoices. In some instances, the allocation is based upon a split between
10 KCPL's Kansas, Missouri and GMO jurisdictions. In other instances, the allocation is based
11 upon the number of KCPL customers in Kansas as reported on KCPL's FERC 1A, or is based
12 upon payroll in the respective jurisdiction, or is based on KCPL's Iatan 2 ownership and
13 the Kansas demand factor. It remains unclear why some invoices for rate case expenses
14 are allocated in different ways than other invoices for rate case expenses.

15

16 **Q. Should there be consistency in the allocation method used by KCPL to determine**
17 **Kansas rate case expenses?**

18 A. Yes. The shifting of allocation percentages for different vendors for similar services
19 makes it nearly impossible to audit the expenses claimed by KCPL. KCPL did not
20 provide CURB with its legal or consulting invoices that are relevant to its Missouri or
21 other rate case proceedings. Without the ability review and compare expenses charged to

⁹ Schedule JPW2010-22 at page 1.

¹⁰ Schedule JPW2010-23 at page 4.

1 KCPL's other jurisdictions, it is not possible to ensure that duplicate charges are not
2 being recovered.

3

4 **Q. Are there other instances where the allocation of costs is treated differently by**
5 **different vendors?**

6 A. Yes. From April 27, 2010 through April 29, 2010, attorneys representing Cafer Law and
7 Schiff Hardin ** [REDACTED]

8 [REDACTED]

9 [REDACTED]^{11**} However, fees and travel expenses for the

10 attorney from Cafer Law were allocated to Kansas rate case expense, while fees from
11 Schiff Hardin's attorney to attend the exact same meeting were charged to Missouri rate
12 case expense.

13

14 **Q. Should those costs have been treated the same?**

15 A. Yes. It is simply illogical for two attorneys, each representing KCPL, to attend the
16 same meeting, on the same date, regarding the same subject matter, with one attorney
17 charging his/her time and expenses to Kansas while the other charges his/her time and
18 expenses to Missouri – it should be one or the other, but not both. In this case, it
19 appears that one attorney viewed the meeting as Kansas rate case related while another
20 believed the meeting was Missouri rate case related. Either way, I cannot be certain of
21 which is the correct allocation, nor can I be certain that these duplicate charges are not

¹¹ KCPL Response to CURB Data Request 252c.

1 also being recovered in another KCPL jurisdiction. Even if it could be argued that the
2 Kansas attorney benefited from attending the Missouri meeting, whether in terms of
3 knowledge preparation, that benefit inured to KCPL. Kansas ratepayers did not benefit
4 from this meeting.

5

6 **D. INCLUSION OF COSTS ASSOCIATED WITH OTHER PROCEEDINGS**

7 **Q. Does KCPL's rate case expense for 10-KCPE-415-RTS include costs that are related**
8 **to other rate case filings?**

9 A. Yes. KCPL's \$9,070,515 rate case expense includes costs for its previous Kansas rate
10 case, as well as rate cases and prudence evaluations that took place in Missouri.

11

12 **Q. Can you identify specific charges included in KCPL's rate case expenses that are**
13 **attributable to KCPL's previous Kansas rate case?**

14 A. Yes. Schedules JPW2010-30 and JPW2010-31 detail charges and fees charged to KCPL
15 by CURB and the KCC, respectively. According to the activity sections of these exhibits,
16 \$14,470.39 and \$11,648.93 in charges billed by CURB and the KCC, respectively, are
17 attributable to KCPL's last Kansas rate case, 09-KCPE-246-RTS ("246 Docket").

18

19 **Q. Besides these specific costs, are there other instances where KCPL is including KCC**
20 **charges are attributable to the 246 Docket?**

21 A. Yes. According to schedule JPW2010-31, 22 KCC employees billed time related to
22 KCPL's regulatory plan, KCC Docket No. 04-KCPE-1025-GIE (1025 Docket") in the

1 second half of 2009. This is an important distinction because in the Commission's August
2 19, 2009 Order in the 246 Docket, the Commission concluded that Staff's brief for the
3 246 Docket would be filed under the 1025 Docket on August 24, 2009, with a responsive
4 brief due on September 11, 2009. Because the KCC invoices simply show charges
5 assessed to particular docket numbers, as opposed to actual tasks performed, it is
6 impossible to know whether all or some of the KCC charges billed to the 1025 Docket
7 are related to the 246 Docket. However, in my opinion, the numerous KCC employees
8 charging time to the 1025 Docket during the exact same time that briefs were due for the
9 246 Docket, is too much of a coincidence to be overlooked.

10
11 **Q. Are there charges from other KCPL consultants and attorneys that, in your opinion,**
12 **are attributable to the 246 rate case?**

13 A. Yes. KCPL's response to KCC Data Request No. 41 contains a list of \$530,108.00 in rate
14 case expenses as of November 2009. KCPL claims that these charges are attributable to
15 the 415 Docket. However, because KCPL's response to KCC Data Request No. 41 did
16 not include a description of service provided, it was impossible to determine if these
17 charges should be applied to the 415 Docket or the 246 Docket. Because a majority of
18 these expenses occur at the same time briefs were filed in the 246 Docket and the
19 descriptions of services provided, seems to indicate that the charges were applicable to
20 briefs in the 246 docket. Based upon a review of the information provided by KCPL, it is
21 my opinion that a large portion of the expenses charged by vendors through September

1 2009 are attributable to the 246 Docket and should not be included in the 415 rate case
2 expense.

3

4 **Q. Are expenses for KCPL's Missouri rate case proceedings included in the 415**
5 **expenses?**

6 A. Yes. Each of KCPL's legal services vendor's description of services includes references
7 to Missouri proceedings.

8

9 **Q. Can you identify specific Missouri rate case expenses?**

10 A. Yes. As I previously stated, each of KCPL's attorney's include references to Missouri
11 proceedings, so the list provided below is not considered to be a conclusive audit report
12 of each individual charge associated to Missouri. The following descriptions of time are
13 included in Polsinelli's invoices:

14 • 09/10/09 – ** [REDACTED] **

15 • 01/5/10 – ** [REDACTED]

16 [REDACTED] **

17 • 01/6/10 – ** [REDACTED] **

18 • 01/26/10 – ** [REDACTED] **

19 • 02/15/10 – ** [REDACTED]

20 [REDACTED] **

21 • 02/16/10 – ** [REDACTED]

22 [REDACTED] **

- 1 • 03/9/10 – ** [REDACTED] **
- 2 • 03/26/10 – ** [REDACTED]
- 3 [REDACTED] **
- 4 • 03/30/10 – ** [REDACTED]
- 5 [REDACTED] **
- 6 • 03/30/10 – ** [REDACTED]
- 7 [REDACTED] **
- 8 • 04/05/10 – ** [REDACTED] **
- 9 • 04/08/10 – ** [REDACTED] **
- 10 • 04/15/10 – ** [REDACTED] **
- 11 • 11/3/10 – ** [REDACTED]
- 12 [REDACTED]
- 13 [REDACTED] **
- 14 • 11/5/10 – ** [REDACTED]
- 15 [REDACTED] **

17 In its response to CURB Data Request No. 255, KCPL acknowledges that the
18 above listed charges dated 04/05/10, 04/08/10, and 04/15/10 were incorrectly applied to
19 the 415 rate case. However, KCPL contends that the remaining Missouri’s issues charged
20 by Polisnelli and other attorneys or consultants related to Iatan prudence review, should
21 be charged to the Kansas rate case expenses.

22

1 **Q. Are Missouri customers of KCPL paying for charges associated with the Kansas 415**

2 **Docket?**

3 A. I don't know, but it is my opinion that it would be likewise inappropriate.

4

5 **Q. Is it possible that duplicate charges are being recovered in both Kansas and**

6 **Missouri jurisdictions?**

7 A. Yes, it's possible. KCPL did not provide KCC Staff or CURB with a record of what
8 rate case expenses are being recovered in Missouri or KCPL's other jurisdictions. Based
9 upon the invoices and exhibits provided as part of its filing, it is impossible to determine
10 if some charges are being double recovered, in multiple jurisdictions.

11

12 **E. OTHER UNREASONABLE, EXCESSING OR QUESTIONABLE ITEMS**

13 **Q. Are there other unreasonable, excessive or questionable items in KCPL's rate**
14 **case claim?**

15 A. Yes. I have identified at least five other charges that are extreme or questionable. First,
16 KCPL incurred \$36,058.09 in lodging charges at the Hampton Inn – Topeka during the
17 415 Docket's evidentiary hearing. According to KCPL's response to CURB Data Request
18 No. 264, KCPL reserved 20 (twenty) sleeping rooms and one work room for the
19 duration of the hearing, but admits that it did not track occupancy information and
20 that some rooms "may have been unoccupied by Company representatives on some
21 nights." It is my opinion that rate payers should not be saddled with paying for an

1 unoccupied hotel room, and because KCPL did not track occupancy information, there is
2 no way to know for certain how many rooms were actually occupied.

3 Second, Schiff Hardin's July 29, 2010 invoice includes ** [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED] ** In my opinion that these

9 charges should not be considered part of the rate case expense in the 415 Docket.

10 Third, Meyer Construction Consulting – who was a subcontractor of Schiff
11 Hardin – hired another subcontractor, Byce Consulting. According to KCPL's response
12 to CURB Data Request No. 256, Byce Consulting not only charged fees for services, but
13 also billed for travel expenditures like airfare, mileage, local transportation, meals, etc.
14 However, neither Meyer Construction's invoices nor Schiff Hardin's invoices include
15 any reference or detail associated to the hiring of Byce Consulting. Without an invoice, a
16 detailed list of what Byce Construction charged or a description of the services it
17 provided, I cannot be certain that these charges are related to the 415 rate case.

18 Fourth, KCPL failed to take advantage of a 5% early pay discount for Black &
19 Veatch invoice number 1096180.¹² The 5% early pay discount would have decreased the
20 payment to Black & Veatch by \$601.25. Kansas ratepayers should not be required to pay
21 the \$601.25 lost discount because KCPL failed to promptly pay this invoice. It also

¹² KCPL Response to CURB Data Request No. 258.

1 appears that KCPL was able to take advantage of \$983.18 in early pay discounts on
2 Schiff Hardin's December 31, 2010 and January 31, 2011 invoices.¹³ However it is
3 unclear whether KCPL was offered an early pay discount for previous Schiff Hardin
4 invoices, and if so, why KCPL did not take advantage of these discounts

5 Fifth, four of KCPL's six legal service vendors attended training and witness
6 preparation sessions conducted by the Communications Counsel of America ("CCA").
7 As detailed in Exhibit SMH-4, the four law firms – Cafer Law, Polsinelli Shalton
8 Flanigan Suelthaus, Schiff Hardin and SNR Denton – billed 898.15 hours preparing
9 for and attending these sessions. These billed hours amount to \$307,900.25 – which does
10 not include any travel or other reimbursable expenses billed by the attorneys or the CCA.
11 This is a clear instance of the duplication of duties and should not be recovered from
12 Kansas ratepayers.

13
14 **Q. Does this conclude your testimony?**

15 **A. Yes.**

16

¹³ Schedule JPW2010-15 at page 1.

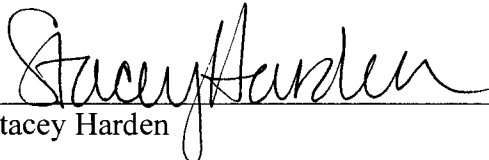
VERIFICATION

STATE OF KANSAS)

COUNTY OF SHAWNEE) ss:

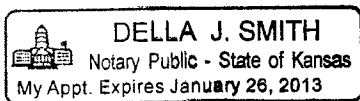
I, Stacey Harden, of lawful age, being first duly sworn upon her oath states:

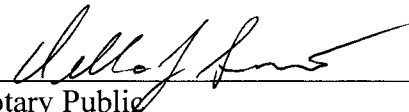
That she is a regulatory analyst for the Citizens' Utility Ratepayer Board, that she has read the above and foregoing document, and, upon information and belief, states that the matters therein appearing are true and correct.



Stacey Harden

SUBSCRIBED AND SWORN to before me this 6th day of July 2011.





Notary Public

My Commission expires: 01-26-2013.

Audit of Legal Service Vendors for the month of June 2010
re: review and analysis of Staff Witness Drabinski direct testimony

Law Firm	Cafer Law	Schiff Harden	Duane Morris	Polsinelli
Time Keeper	Hours Worked in June referenced to Drabinski's direct testimony			
G. Cafer	47.75			
A. Schermer		86.75		
C. Okizaki		114.5		
E. Gould		172		
H. Hennig Rowe		23.5		
K. Kolton		57.5		
K. Roberts		75.25		
O. Glover		23.5		
S. Hoadley		9.5		
V. Montgomery		62		
C. Whitney			4.1	
A. Bates			13.7	
J. Cook			3	
A. Callenbach				26.8
B. Kane				70.5
F. Caro				103.3
L. Hagedorn				81.05
Total Hours Billed by law firm:	47.75	624.5	20.8	281.65
Total Charges for hours billed:	\$14,325.00	\$250,043.75	\$9,532.00	\$77,942.75

Summary of all charges and hours: 10-KCPE-415-RTS						
KCPL's Legal Service Providers	Total Fees Charged by Timekeeper	Source of data	Hourly Rate charged by timekeeper	Source of data	Number of Hours billed by timekeeper	Source of data
Cafer Law Office LLC Glenda Cafer	\$477,500.00	JPW2010-11	\$300.00	KCC DR 554/555	1,639.25	JPW2010-11
Total Charges for Cafer Law	\$477,500.00			Total number of hours billed:	1,639.25	
Duane Morris C. W. Whitney	\$2,369.00	JPW2010-12	\$575.00	JPW2010-12	4.12	JPW2010-12
A. Bates	\$191,025.80	JPW2010-12	\$485.00	KCC DR 554/555	395.16	JPW2010-12
J.D. Cook	\$78,366.00	JPW2010-12	\$450.00	KCC DR 554/555	178.60	JPW2010-12
C. Dougherty	\$42.00	JPW2010-12	\$210.00	JPW2010-12	0.20	JPW2010-12
D.A. Nosse	\$1,376.00	JPW2010-12	\$215.00	KCC DR 554/555	6.40	JPW2010-12
Total Charges for Duane Morris	\$273,178.80			Total number of hours billed:	584.48	
Morgan Lewis & Bockius LLP A.J. Conway-Hatcher	\$756.00	JPW2010-13	\$540.00	JPW2010-13	1.40	JPW2010-13
F.F. Fielding	\$1,436.40	JPW2010-13	\$855.00	JPW2010-13	1.68	JPW2010-13
S.P. Mahinka	\$1,260.00	JPW2010-13	\$750.00	JPW2010-13	1.68	JPW2010-13
B. VanGelder	\$102,102.00	JPW2010-13	\$660.00	KCC DR 554/555	154.70	JPW2010-13
Total Charges for Morgan Lewis & Bockius LLP	\$105,554.40			Total number of hours billed:	159.46	
Polsinelli Shalton Flanigan Suelthaus PC F. Caro	\$665,008.50	JPW2010-14	\$390.00	KCC DR 554/555	1,699.90	JPW2010-14
A. Callenbach	\$319,466.00	JPW2010-14	\$280.00	KCC DR 554/555	1,127.90	JPW2010-14
B.L. Kane	\$308,196.75	JPW2010-14	\$215.00	KCC DR 554/555	1,401.25	JPW2010-14
L.A. Hagedorn	\$189,231.50	JPW2010-14	\$185.00	KCC DR 554/555	992.05	JPW2010-14
S.A. Damarco	\$1,710.00	JPW2010-14	\$100.00	KCC DR 554/555	17.10	JPW2010-14
T.J. Sear	\$3,434.00	JPW2010-14	\$340.00	JPW2010-14	10.10	JPW2010-14
S.C. Williams	\$612.50	JPW2010-14	\$350.00	KCC DR 554/555	1.75	JPW2010-14
K.D. Stohs	\$5,400.00	JPW2010-14	\$250.00	JPW2010-14	22.80	JPW2010-14
K.J. Breer	\$357.50	JPW2010-14	\$275.00	JPW2010-14	1.30	JPW2010-14
A.F. Rupp	\$385.00	JPW2010-14	\$350.00	KCC DR 554/555	1.10	JPW2010-14
A. Morgan	\$10,106.00	JPW2010-14	\$275.00	KCC DR 554/555	36.60	JPW2010-14
W.W. Sneed	\$975.00	JPW2010-14	\$325.00	KCC DR 554/555	3.00	JPW2010-14
Total Charges for Polsinelli Flanigan Suelthaus PC	\$1,504,882.75			Total number of hours billed:	5,314.85	
Schiff Hardin LLP K. Roberts	\$466,200.00	JPW2010-15	\$555.00	KCC DR 554/555	840.00	JPW2010-15
C. Okizaki	\$448,897.50	JPW2010-15	\$450.00	KCC DR 554/555	997.55	JPW2010-15
E. Gould	\$400,919.75	JPW2010-15	\$295.00	KCC DR 554/555	1,359.50	JPW2010-15
A. Schermer	\$274,098.00	JPW2010-15	\$330.00	KCC DR 554/555	830.60	JPW2010-15
A. Hitchcock	\$6,570.00	JPW2010-15	\$180.00	KCC DR 554/555	36.50	JPW2010-15
O. Glover	\$53,130.00	JPW2010-15	\$140.00	KCC DR 554/555	379.50	JPW2010-15
K. Koltan	\$58,110.00	JPW2010-15	\$520.00	KCC DR 554/555	111.75	JPW2010-15
V. Montgomery	\$57,980.00	JPW2010-15	\$520.00	JPW2010-15	111.50	JPW2010-15
H. Hennig	\$31,605.00	JPW2010-15	\$430.00	JPW2010-15	73.50	JPW2010-15
N. Markey	\$47,312.50	JPW2010-15	\$250.00	JPW2010-15	189.25	JPW2010-15
S. Hoadley	\$36,221.25	JPW2010-15	\$195.00	JPW2010-15	185.75	JPW2010-15
T. Priebe	\$2,386.25	JPW2010-15	\$115.00	JPW2010-15	20.75	JPW2010-15
J. Wilson	\$119,376.00	JPW2010-15	\$300.00	JPW2010-15	397.92	JPW2010-15
M. Witte	\$12,675.00	JPW2010-15	\$50.00	JPW2010-15	253.50	JPW2010-15
B. Maus	\$28,420.50	JPW2010-15	\$50.00	JPW2010-15	568.41	JPW2010-15
Total Charges for Schiff Hardin	\$2,043,901.75			Total number of hours billed:	6,355.53	
SNR Denton (formerly Sonnenschein) K. Zobrist	\$1,570.50	JPW2010-16	\$475.00	JPW2010-16	3.30	JPW2010-16
R. Steiner	\$52,625.70	JPW2010-16	\$365.00	KCC DR 554/555	144.18	JPW2010-16
S. Cunningham	\$5,724.00	JPW2010-16	\$360.00	JPW2010-16	15.90	JPW2010-16
L. Gilbreath	\$87.50	JPW2010-16	\$175.00	JPW2010-16	0.50	JPW2010-16
Total Charges for SNR Denton	\$60,007.70			Total number of hours billed:	163.88	
Total charges from KCPL legal services vendors:	\$4,465,025.40	Average hourly rate:	\$344.63	Total number of hours billed:	14,217.45	

Summary of all charges and hours: 10-KCPE-415-RTS						
KCPL's Consultants	Total Fees Charged by Timekeeper	Source of data	Hourly Rate charged by timekeeper	Source of data	Number of Hours billed by timekeeper	Source of data
Black & Veatch						
L. Loos	\$67,864.72	JPW2010-17	\$325.00	KCC DR 554/555	398.00	JPW2010-17
R. Brady	\$8,872.57	JPW2010-17	\$325.00	KCC DR 554/555	64.00	JPW2010-17
G. Macias	\$5,438.71	JPW2010-17	\$250.00	KCC DR 554/555	51.00	JPW2010-17
M. Powis	\$1,195.03	JPW2010-17	\$190.00	KCC DR 554/555	148.00	JPW2010-17
Total Consulting Charges billed by Black & Veatch	\$83,371.03				Total number of hours billed: 661.00	
Financo						
Hadaway	\$58,000.00	JPW2010-18	\$400.00	KCC DR 554/555	145.00	JPW2010-18
Heidebrecht	\$21,000.00	JPW2010-18	\$250.00	KCC DR 554/555	84.00	JPW2010-18
Total Consulting Charges billed by Financo	\$79,000.00				Total number of hours billed: 229.00	
Gannett Fleming						
J. Spanos	\$20,085.00	JPW2010-19	\$195.00	KCC DR 554/555	200.00	JPW2010-19
C. Rutter	\$540.00	JPW2010-19	\$80.00	KCC DR 554/555	11.00	JPW2010-19
K. McCormick	\$1,860.00	JPW2010-19	\$80.00	KCC DR 554/555	45.00	JPW2010-19
R. Clarke	\$585.00	JPW2010-19	\$195.00	KCC DR 554/555	3.00	JPW2010-19
N. Allis	\$16,732.50	JPW2010-19	\$100.00	KCC DR 554/555	315.00	JPW2010-19
S. Marino	\$362.50	JPW2010-19	\$100.00	KCC DR 554/555	6.50	JPW2010-19
F. Johnson	\$1,895.00	JPW2010-19	\$100.00	KCC DR 554/555	27.50	JPW2010-19
Total Consulting Charges billed by Gannett Fleming	\$42,060.00				Total number of hours billed: 608.00	
Management Application Consulting						
P. Normand	\$53,235.00	JPW2010-20	\$195.00	KCC DR 554/555	273.00	JPW2010-20
J. Harrison	\$5,801.25	JPW2010-20	\$195.00	KCC DR 554/555	29.75	JPW2010-20
D. Gajewski	\$31,230.00	JPW2010-20	\$180.00	KCC DR 554/555	173.50	JPW2010-20
M. Morganti	\$8,460.00	JPW2010-20	\$180.00	KCC DR 554/555	47.00	JPW2010-20
M. Normand	\$4,520.00	JPW2010-20	\$80.00	KCC DR 554/555	56.50	JPW2010-20
Total Consulting Charges billed by Management Application Consulting	\$103,246.25				Total number of hours billed: 579.75	
NextSource						
C. Davidson	\$93,631.77	JPW2010-21	\$75.00	KCC DR 554/555	1,219.75	JPW2010-21
M. McEachron	\$15,048.43	JPW2010-21	\$28.10	KCC DR 554/555	538.90	JPW2010-21
C. Giles	\$272,625.00	JPW2010-21	\$250.00	KCC DR 554/555	1,090.50	JPW2010-21
F. Archibald	\$11,900.00	JPW2010-21	\$112.00	KCC DR 554/555	106.25	JPW2010-21
M. Jenson	\$8,150.29	JPW2010-21	\$34.38	KCC DR 554/555	234.75	JPW2010-21
C. Schubert	\$117.34	JPW2010-21	\$22.50	KCC DR 554/555	4.75	JPW2010-21
A. Yee	\$3,599.85	JPW2010-21	\$90.45	KCC DR 554/555	40.50	JPW2010-21
K. Bradfield	\$164.59	JPW2010-21	\$49.96	KCC DR 554/555	3.25	JPW2010-21
G. Mislavovich	\$2,192.60	JPW2010-21	\$97.20	KCC DR 554/555	23.00	JPW2010-21
D. Walker	\$2,499.24	JPW2010-21	\$88.50	KCC DR 554/555	28.24	JPW2010-21
M. Bange	\$3,011.00	JPW2010-21	\$50.35	KCC DR 554/555	53.50	JPW2010-21
M. Young	\$1,073.62	JPW2010-21	\$36.40	KCC DR 554/555	26.75	JPW2010-21
C. Stainaker	\$1,957.97	JPW2010-21	\$29.99	KCC DR 554/555	56.23	JPW2010-21
D. Williams	\$10.50	JPW2010-21	\$42.00	KCC DR 554/555	0.25	JPW2010-21
Total Consulting Charges billed by Next Source	\$415,982.20				Total number of hours billed: 3,426.62	
Pegasus						
K. Nielsen	\$287,817.93	JPW2010-22	\$295.00	KCC DR 554/555	975.65	JPW2010-22
P. Galloway	\$169,317.61	JPW2010-22	\$295.00	KCC DR 554/555	573.96	JPW2010-22
J. Dignum	\$336,998.27	JPW2010-22	\$295.00	KCC DR 554/555	1,142.37	JPW2010-22
G. Tucker	\$65,642.81	JPW2010-22	\$295.00	KCC DR 554/555	222.52	JPW2010-22
J. Owen	\$71,755.80	JPW2010-22	\$295.00	KCC DR 554/555	243.24	JPW2010-22
B. Pearson	\$42,246.00	JPW2010-22	\$150.00	KCC DR 554/555	281.64	JPW2010-22
J. Black	\$42,390.00	JPW2010-22	\$150.00	KCC DR 554/555	282.60	JPW2010-22
C. Kennedy	\$16,050.00	JPW2010-22	\$150.00	KCC DR 554/555	107.00	JPW2010-22
K. Williams	\$1,425.00	JPW2010-22	\$150.00	KCC DR 554/555	9.50	JPW2010-22
Total Consulting Charges billed by Pegasus	\$1,033,643.42				Total number of hours billed: 3,838.48	
Siemens Energy Inc						
E. Cham	\$4,725.00	JPW2010-23	\$175.00	KCC DR 554/555	108.00	JPW2010-23
O. Gutierrez	\$7,706.25	JPW2010-23	\$225.00	KCC DR 554/555	137.00	JPW2010-23
Total Consulting Charges billed by Siemens	\$12,431.25				Total number of hours billed: 245.00	

Details continued on next page of exhibit

Summary of all charges and hours: 10-KCPE-415-RTS

KCPL's Consultant's (cont.)	Total Fees Charged by Timekeeper	Source of data	Hourly Rate charged by timekeeper	Source of data	Number of Hours billed by timekeeper	Source of data
Towers Watson						
K. Vogl	\$10,362.50	JPW2010-25	\$650.00	JPW2010-25	16.50	JPW2010-25
J. Benbow	\$8,295.00	JPW2010-25	\$510.00	JPW2010-25	17.50	JPW2010-25
Total Consulting Charges billed by Tower Watson	\$18,657.50				Total number of hours billed: 34.00	
Subcontractors hired by Schiff Hardin						
Steve Jones	\$188,794.11	JPW2010-15	\$275.00	JPW2010-15	670.88	JPW2010-15
Kathryn Hejdl	\$26,362.50	JPW2010-15	\$100.00	JPW2010-15	263.63	JPW2010-15
Project Control Services	\$5,392.85	JPW2010-15	\$125.00	JPW2010-15	41.50	JPW2010-15
Shawn Hoadley	\$187.50	JPW2010-15	\$150.00	JPW2010-15	1.25	JPW2010-15
Meyer Construction	\$488,328.42	JPW2010-15	\$450.00	JPW2010-15	751.50	JPW2010-15
Total Consulting Charges billed by Subcontractors	\$709,065.38				Total number of hours billed: 1,728.75	
Total Hours Billed by Consultants:	\$2,497,457.03	Average hourly rate:	\$183.24	Total number of hours billed:	11,350.60	

Summary of all charges and hours: 10-KCPE-415-RTS						
CURB and KCC Staff: Legal	Total Fees Charged by Timekeeper	Source of data	Hourly Rate charged by timekeeper	Source of data	Number of Hours billed by timekeeper	Source of data
CURB						
S. Rarrick	\$72,155.25	JPW2010-30	\$72.00	JPW2010-30	1,011.00	JPW2010-30
D. Springe	\$9,730.00	JPW2010-30	\$85.00	JPW2010-30	115.00	JPW2010-30
N. Christopher	\$878.50	JPW2010-30	\$28.50	JPW2010-30	1.00	JPW2010-30
Total CURB legal charges:	\$82,763.75				Total CURB Legal Hours: 1,127.00	
KCC Advisory Council						
M. Coffman	\$41,440.00	JPW2010-31	\$80.00	JPW2010-31	518.00	JPW2010-31
P. Peterson	\$63,583.50	JPW2010-31	\$57.00	JPW2010-31	1,115.50	JPW2010-31
A. Schulte	\$202.50	JPW2010-31	\$45.00	JPW2010-31	4.50	JPW2010-31
Total KCC Advisory charges:	\$105,226.00				Total KCC Advisory Hours: 1,638.00	
KCC Legal Staff Hours:						
T. Stratton	\$30,286.25	JPW2010-31	\$86.00	JPW2010-31	355.50	JPW2010-31
P. Smith	\$71,116.00	JPW2010-31	\$68.00	JPW2010-31	1,106.00	JPW2010-31
D. Bradbury	\$19,583.25	JPW2010-31	\$69.00	JPW2010-31	283.75	JPW2010-31
M. Spurgin	\$30,128.25	JPW2010-31	\$51.00	JPW2010-31	590.75	JPW2010-31
M. Walburn	\$1,003.00	JPW2010-31	\$59.00	JPW2010-31	17.00	JPW2010-31
T. Pemberton	\$1,310.75	JPW2010-31	\$49.00	JPW2010-31	26.75	JPW2010-31
R. Bergmeir	\$7,668.50	JPW2010-31	\$14.00	JPW2010-31	547.75	JPW2010-31
J. Horchem	\$1,025.50	JPW2010-31	\$14.00	JPW2010-31	73.25	JPW2010-31
A. Clark	\$420.00	JPW2010-31	\$14.00	JPW2010-31	30.00	JPW2010-31
K. Davis	\$426.00	JPW2010-31	\$41.00	JPW2010-31	11.00	JPW2010-31
V. Jacobsen	\$3,132.00	JPW2010-31	\$36.00	JPW2010-31	87.00	JPW2010-31
L. Barnes	\$509.25	JPW2010-31	\$38.00	JPW2010-31	13.75	JPW2010-31
S. Sparks	\$1,490.00	JPW2010-31	\$41.50	JPW2010-31	36.00	JPW2010-31
Total KCC Legal Staff charges:	\$168,098.75				Total KCC Legal Staff Hours: 3,178.50	
Total charges from KCC Staff and CURB legal services:	\$356,088.50	Average hourly rate:	\$49.89	Total number of hours billed:	5,943.50	

Summary of all charges and hours: 10-KCPE-415-RTS						
CURB and KCC Staff: Non-Legal	Total Fees Charged by Timekeeper	Source of data	Hourly Rate charged by timekeeper	Source of data	Number of Hours billed by timekeeper	Source of data
CURB						
S. Harden (CURB employee)	\$3,217.50	JPW2010-30	\$55.00	JPW2010-30	58.50	JPW2010-30
The Columbia Group (consultant)	\$92,678.25	JPW2010-30	n/a		n/a	
Snavely King (consultant)	\$8,717.50	JPW2010-30	n/a		n/a	
Total CURB non-legal charges:	\$104,613.25			Total CURB Non-Legal Hours:	58.50	
KCC Staff non-legal charges						
G. Lippert	\$71.50	JPW2010-31	\$13.00	JPW2010-31	5.50	JPW2010-31
P. Griffeth	\$4,418.50	JPW2010-31	\$35.00	JPW2010-31	127.00	JPW2010-31
D. Low	\$2,784.00	JPW2010-31	\$87.00	JPW2010-31	32.00	JPW2010-31
M. Schmidt	\$9,701.00	JPW2010-31	\$89.00	JPW2010-31	109.00	JPW2010-31
J. McClanahan	\$37,090.00	JPW2010-31	\$77.00	JPW2010-31	509.50	JPW2010-31
A. Gatewood	\$26,941.00	JPW2010-31	\$58.00	JPW2010-31	464.50	JPW2010-31
G. Rohrer	\$66,679.00	JPW2010-31	\$62.00	JPW2010-31	1,101.00	JPW2010-31
K. Hull	\$9,774.00	JPW2010-31	\$54.00	JPW2010-31	181.00	JPW2010-31
J. Grady	\$47,903.00	JPW2010-31	\$45.00	JPW2010-31	1,082.00	JPW2010-31
L. Bowman	\$33,131.50	JPW2010-31	\$43.00	JPW2010-31	770.50	JPW2010-31
A. Finger	\$6,534.00	JPW2010-31	\$36.00	JPW2010-31	181.50	JPW2010-31
J. Croy	\$11,409.00	JPW2010-31	\$35.00	JPW2010-31	317.25	JPW2010-31
B. Glass	\$48,685.00	JPW2010-31	\$70.00	JPW2010-31	695.50	JPW2010-31
M. Mount	\$52,574.00	JPW2010-31	\$41.00	JPW2010-31	1,267.00	JPW2010-31
J. Sanderson	\$247.50	JPW2010-31	\$45.00	JPW2010-31	5.50	JPW2010-31
J. Stamatson	\$28,840.50	JPW2010-31	\$40.00	JPW2010-31	708.50	JPW2010-31
D. Myrick	\$10,835.00	JPW2010-31	\$55.00	JPW2010-31	197.00	JPW2010-31
S. Cushinberry	\$3,132.00	JPW2010-31	\$54.00	JPW2010-31	60.00	JPW2010-31
K. Scherich	\$616.00	JPW2010-31	\$77.00	JPW2010-31	8.00	JPW2010-31
M. Wegner	\$9,500.00	JPW2010-31	\$77.00	JPW2010-31	123.00	JPW2010-31
T. DeBaun	\$1,377.00	JPW2010-31	\$54.00	JPW2010-31	25.50	JPW2010-31
J. Buchanan	\$154.00	JPW2010-31	\$77.00	JPW2010-31	2.00	JPW2010-31
M. Deupree	\$156.00	JPW2010-31	\$39.00	JPW2010-31	4.00	JPW2010-31
T. Day	\$135.00	JPW2010-31	\$45.00	JPW2010-31	3.00	JPW2010-31
G. Alderson	\$3,924.00	JPW2010-31	\$48.00	JPW2010-31	81.75	JPW2010-31
Gerrie L	\$647.50	JPW2010-31	\$22.00	JPW2010-31	21.75	JPW2010-31
Vantage Consulting	\$491,181.13	JPW2010-31	n/a		n/a	
William Dunkel & Associates	\$39,769.81	JPW2010-31	n/a		n/a	
Ann Diggs, CPA	\$9,992.50	JPW2010-31	n/a		n/a	
Total KCC Staff non-legal charges:	\$958,203.44			Total KCC Non-Legal Staff Hours:	8,083.25	
Total charges from KCC Staff and CURB non-legal services:	\$1,062,816.69		Average hourly rate: \$53.07	Total number of hours billed:	8,141.75	

VENDOR	Reimburable Expenses	Subcontractor Fees Billed	Travel Expenses (includes subcontractor travel, if available)	Other Reimbursables	Source
Legal Service Providers					
Cafer Law Office LLC	\$57,154.44	\$0.00	\$5,214.69	\$51,939.75	JPW2010-11
Duane Morris	\$73,486.00	\$58,227.50	\$9,325.91	\$5,932.59	JPW2010-12
Morgan Lewis & Bockius LLP	\$49,672.67	\$47,438.76	\$2,219.78	\$14.13	JPW2010-13
Polsinelli Shalton Flanigan Suelthaus PC	\$26,267.35	\$0.00	\$3,489.55	\$22,777.80	JPW2010-14
Schiff Hardin LLP	\$809,191.26	\$681,667.31	\$71,163.85	\$56,360.10	JPW2010-15
SNR Denton (formerly Sonnenschein)	\$77.70	\$0.00	\$77.70	\$0.00	JPW2010-16
Legal Services Totals	\$1,015,849.42	\$787,333.57	\$91,491.48	\$137,024.37	
Consultants					
Black & Veatch Corporation	\$98.76	\$0.00	\$0.00	\$98.76	JPW2010-17
Financo Inc	\$874.18	\$0.00	\$851.34	\$22.84	JPW2010-18
Gannett Fleming Inc	\$2,286.49	\$0.00	\$2,219.80	\$66.69	JPW2010-19
Management Applications Consulting Inc	\$7,995.43	\$0.00	\$2,447.23	\$5,548.20	JPW2010-20
NextSource Inc	\$0.00	\$0.00	\$0.00	\$0.00	JPW2010-21
Pegasus Global Holdings Inc	\$36,835.93	\$0.00	\$25,298.42	\$11,537.51	JPW2010-22
Siemens Energy Inc	\$30,380.00	\$30,380.00	\$0.00	\$0.00	JPW2010-23
The Communication Counsel of America Inc	\$13,537.45	\$0.00	\$13,537.45	\$0.00	JPW2010-24
Towers Watson Delaware Inc	\$0.00	\$0.00	\$0.00	\$0.00	JPW2010-25
Consultant Totals	\$92,008.24	\$30,380.00	\$44,354.24	\$17,274.00	
Other Vendor Services					
Hampton Inn	\$36,058.00	\$0.00	\$0.00	\$36,058.00	JPW2010-26
Kuhn & Wittenborn Inc	\$33,366.00	\$0.00	\$0.00	\$33,366.00	JPW2010-27
XACT Data Discovery	\$57,724.00	\$0.00	\$0.00	\$57,724.00	JPW2010-28
XPEDX	\$7,778.00	\$0.00	\$0.00	\$7,778.00	JPW2010-29
Other Vendor Services Totals	\$134,926.00	\$0.00	\$0.00	\$134,926.00	
Miscellaneous Vouchers/Entries	\$7,549.00	\$0.00	\$0.00	\$7,549.00	JPW2010-32
KCPL Employee Expense Reports	\$25,327.00	\$0.00	\$24,533.05	\$793.95	JPW2010-33
KCPL Incremental Payroll	\$52,578.00	\$0.00	\$0.00	\$52,578.00	JPW2010-34
Total Legal and Consultant Reimburables	\$1,328,237.66	\$817,713.57	\$160,378.77	\$350,145.32	

Expense of CCA Training in 10-KCPE-415-RTS

Vendor Name	Hours Billed	Charges for vendor*	Source
Communication Counsel of America	n/a	\$102,997.00	JPW2010-10
Cafer Law	155.25	\$46,575.00	*invoices*
Polsinelli Shalton Flanigan Suelthaus PC	352.40	\$104,454.00	*invoices*
Schiff Hardin	368.00	\$148,658.75	*invoices*
SNR Denton	22.50	\$8,212.50	*invoices*
Total Vendor Charges for CCA Training **		\$410,897.25	

* these charges are not always specifically stated, but in this exhibit are calculated as the product of hours worked by hourly rate

** some vendors did not provide invoices that specified the hours spent or applicable charges to attend the CCA trainings.

Because some vendor charges are not identified, the total vendor charges for CCA training on this exhibit may be missing some charges.

*** according to attorney invoices, the following people were in attendance during at least one CCA training session:

- Bill Downey
- Scott Heidtbrink
- Brent Davis
- Bob Bell
- Forrest Archibald
- Chris Giles
- Frank Caro
- Roger Steiner
- Eric Gould
- Carrie Okizaki
- Glenda Cafer
- Kenneth Roberts
- Curtis Blanc
- Dan Meyer

Referenced Data Requests

CURB-257*
CURB-252*
KCC Staff – 41
CURB-255*
CURB-264*
CURB-256*
CURB-258*

*** Confidential response – not included in public version ***

DATA REQUEST- Set KCC_20091120

Case: 10-KCPE-415-RTS

Date of Response: 12/30/2009

Information Provided By: N/A

Requested by: Rohrer George

Question No. : 41

A detailed listing of all rate case expenses to date including a description of services provided, vendor, amount, and date incurred.

Response:

See attached file that lists all 2010 deferred rate case expenses as of November 30, 2009.

Response by: Angela Hatcher, Accounting

Attachments: Q41_KCC_2010 Rate Case Expenses.xls

Q41KCC_Verification.pdf

**Kansas City Power & Light
Case 10-KCPE-RTS-123
KCC_20091120_ROHRER
Question No.: 41**

Description of Services Provided	Vendor	Amount	Date Incurred
Contractor - Labor	NEXTSOURCE INC	255.84	5/21/2009
Contractor - Labor	NEXTSOURCE INC	1,471.08	6/12/2009
Contractor - Labor	NEXTSOURCE INC	761.19	7/15/2009
Contractor - Labor	NEXTSOURCE INC	607.38	7/15/2009
Contractor - Labor	NEXTSOURCE INC	2,494.44	7/22/2009
Business Meals	Payroll Journal	50.07	8/31/2009
Business Meals	Payroll Journal	5.71	8/31/2009
DEPRECIATION STUDY	GANNETT FLEMING INC	2,025.00	8/28/2009
DEPRECIATION STUDY	GANNETT FLEMING INC	785.00	8/11/2009
passes-august 2009	KC AREA TRANSPORTATION AUTHORITY	23.00	8/3/2009
Contractor - Labor	NEXTSOURCE INC	229.19	8/25/2009
Contractor - Labor	NEXTSOURCE INC	135.03	8/24/2009
Contractor - Labor	NEXTSOURCE INC	4,750.00	8/17/2009
Contractor - Labor	NEXTSOURCE INC	2,250.00	8/17/2009
Contractor - Labor	NEXTSOURCE INC	1,471.07	8/17/2009
Contractor - Labor	NEXTSOURCE INC	31.04	8/6/2009
Contractor - Labor	NEXTSOURCE INC	383.76	8/6/2009
Contractor - Labor	NEXTSOURCE INC	20.22	8/6/2009
Contractor - Labor	NEXTSOURCE INC	3,750.00	8/6/2009
Contractor - Labor	NEXTSOURCE INC	500.00	8/6/2009
Contractor - Labor	NEXTSOURCE INC	479.70	8/6/2009
Business Meals	Payroll Journal	31.19	9/15/2009
Other Travel	Payroll Journal	9.00	9/30/2009
Mileage Reimbursement	Payroll Journal	337.70	9/30/2009
DEPRECIATION STUDY	GANNETT FLEMING INC	4,168.69	9/23/2009
Legal Fees	CAFER LAW OFFICE LLC	3,019.50	9/22/2009
Contractor - Labor	NEXTSOURCE INC	1,000.00	9/30/2009
RATE CASE CONSULTING	BLACK & VEATCH CORPORATION	4,223.00	9/17/2009
rate design study	MANAGEMENT APPLICATIONS CONSULTING, INC	1,032.94	9/30/2009
Contractor - Labor	NEXTSOURCE INC	1,500.00	9/30/2009
loss study update	SIEMENS ENERGY INC	7,537.50	9/30/2009
Contractor - Labor	NEXTSOURCE INC	688.73	9/10/2009
Contractor - Labor	NEXTSOURCE INC	2,750.00	9/10/2009
Contractor - Labor	NEXTSOURCE INC	1,750.00	9/14/2009
Contractor - Labor	NEXTSOURCE INC	3,000.00	9/14/2009
Meals for Business Travel	Payroll Journal	64.14	10/13/2009

**Kansas City Power & Light
Case 10-KCPE-RTS-123
KCC_20091120_ROHRER
Question No.: 41**

Description of Services Provided	Vendor	Amount	Date Incurred
Meals for Business Travel	Payroll Journal	38.71	10/15/2009
Other Travel	Payroll Journal	4.70	10/15/2009
Mileage Reimbursement	Payroll Journal	77.00	10/15/2009
Mileage Reimbursement	Payroll Journal	44.14	10/31/2009
Mileage Reimbursement	Payroll Journal	6.05	10/15/2009
Legal Fees	POLSINELLI SHALTON FLANIGAN SUELTHAUS PC	15,234.75	10/6/2009
Legal Fees	CAFER LAW OFFICE LLC	20,719.50	10/29/2009
Legal Fees	PEGASUS GLOBAL HOLDINGS INC	18,667.34	10/28/2009
Legal Fees	POLSINELLI SHALTON FLANIGAN SUELTHAUS PC	51,511.47	10/27/2009
Legal Fees	POLSINELLI SHALTON FLANIGAN SUELTHAUS PC	72,522.11	10/19/2009
Legal Fees	DUANE MORRIS	4,702.30	10/15/2009
Legal Fees	PEGASUS GLOBAL HOLDINGS INC	6,752.77	10/13/2009
Legal Fees	CAFER LAW OFFICE LLC	25,858.50	10/6/2009
Contractor - Labor	NEXTSOURCE INC	1,250.00	10/26/2009
Contractor - Labor	NEXTSOURCE INC	2,750.00	10/26/2009
Contractor - Labor	NEXTSOURCE INC	1,750.00	10/26/2009
RATE CASE CONSULTING	BLACK & VEATCH CORPORATION	6,084.74	10/26/2009
Rate case training	MISSOURI ENERGY DEVELOPMENT ASSOCIATION	375.00	10/22/2009
loss study update	SIEMENS ENERGY INC	12,488.75	10/31/2009
rate design study	MANAGEMENT APPLICATIONS CONSULTING, INC	5,846.59	10/15/2009
Mileage Reimbursement	Payroll Journal	12.10	11/3/2009
rate design study	MANAGEMENT APPLICATIONS CONSULTING, INC	47,215.88	11/16/2009
Business Meals	Payroll Journal	53.98	11/18/2009
Business Meals	Payroll Journal	287.04	11/19/2009
Business Meals	Payroll Journal	120.10	11/19/2009
Business Meals	Payroll Journal	82.53	11/19/2009
Contractor - Labor	NEXTSOURCE INC	5,000.00	11/5/2009
Contractor - Labor	NEXTSOURCE INC	368.67	11/5/2009
Contractor - Labor	NEXTSOURCE INC	40.53	11/5/2009
Contractor - Labor	NEXTSOURCE INC	1,313.14	11/24/2009
Contractor - Labor	NEXTSOURCE INC	2,296.89	11/24/2009
Contractor - Labor	NEXTSOURCE INC	3,625.00	11/24/2009
passes	KC AREA TRANSPORTATION AUTHORITY	23.00	11/17/2009
Contractor - Labor	NEXTSOURCE INC	137.52	11/17/2009
DEPRECIATION STUDY	GANNETT FLEMING INC	7,845.11	11/5/2009
Contractor - Labor	NEXTSOURCE INC	51.57	11/10/2009

Kansas City Power & Light
Case 10-KCPE-RTS-123
KCC_20091120_ROHRER
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Description of Services Provided	Vendor	Amount	Date Incurred
DEPRECIATION STUDY	GANNETT FLEMING INC	10,307.74	11/30/2009
Contractor - Labor	NEXTSOURCE INC	2,750.00	11/5/2009
Contractor - Labor	NEXTSOURCE INC	819.38	11/24/2009
Contractor - Labor	NEXTSOURCE INC	550.08	11/24/2009
Docket Expense	STATE OF KANSAS	63,341.16	11/25/2009
RATE CASE CONSULTING	BLACK & VEATCH CORPORATION	20,514.92	11/24/2009
Contractor - Labor	NEXTSOURCE INC	3,625.00	11/24/2009
Contractor - Labor	NEXTSOURCE INC	111.93	11/5/2009
Legal Fees	CAFER LAW OFFICE LLC	25,778.00	11/24/2009
Docket Expense	STATE OF KANSAS	4,408.13	11/25/2009
latan II Document Control	PERFECT OUTPUT OF KANSAS CITY LLC	114.10	11/10/2009
latan II Document Control	PERFECT OUTPUT OF KANSAS CITY LLC	114.23	11/9/2009
Contractor - Labor	NEXTSOURCE INC	336.00	11/10/2009
Contractor - Labor	NEXTSOURCE INC	504.00	11/17/2009
Contractor - Labor	NEXTSOURCE INC	6.22	11/30/2009
Contractor - Labor	NEXTSOURCE INC	2,856.00	11/24/2009
Contractor - Labor	NEXTSOURCE INC	1,880.60	11/24/2009
Contractor - Labor	NEXTSOURCE INC	101.15	11/24/2009
Contractor - Labor	NEXTSOURCE INC	428.40	11/24/2009
Contractor - Labor	NEXTSOURCE INC	730.11	11/24/2009
Contractor - Labor	NEXTSOURCE INC	111.18	11/24/2009
Contractor - Labor	NEXTSOURCE INC	103.14	11/17/2009
Contractor - Labor	NEXTSOURCE INC	875.00	11/24/2009
latan Rate Case legal fees	SCHIFF HARDIN LLP	20,992.94	11/12/2009
		<u>530,108.00</u>	

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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10-KCPE-415-RTS

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10-KCPE-415-RTS

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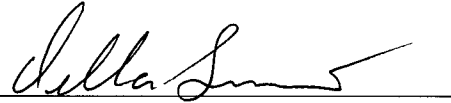
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10-KCPE-415-RTS

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A handwritten signature in cursive script, appearing to read "Della Smith", is written over a horizontal line.

Della Smith
Administrative Specialist