

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

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

Received
on

FEB 17 2012

by
State Corporation Commission
of Kansas

**REPLY TO STAFF RESPONSE TO CURB'S PETITION
FOR RECONSIDERATION OF ORDER ON RATE CASE EXPENSE**

The Citizens' Utility Ratepayer Board ("CURB") hereby submits its reply to Staff response to CURB's Petition for reconsideration of the Commission's January 18, 2012, Order on Rate Case Expense ("January 18th Order"). In support of its reply, CURB states as follows:

1. CURB filed its Petition for Reconsideration of Order on Rate Case Expense ("CURB's February 2nd PFR") on February 2, 2012.
2. Staff filed its Response to CURB's Petition for Reconsideration of Order on Rate Case Expense ("Staff's Response") on February 13, 2012.
3. Rather than address the substantive arguments made in CURB's February 2nd PFR, counsel for Staff resorts to misleading, erroneous, and meritless characterizations and conclusions with respect to CURB's petition(s) for reconsideration:

Following the Commission's Order on Rate Case Expense issued on January 18, 2012, CURB filed *yet another* petition for reconsideration of *the Commission's January 18, 2012 order*.¹

CURB has filed no *less than three petitions for reconsideration* in this docket.²

¹ Staff's Response, ¶ 3.

² Staff Response, ¶ 16.

Therefore, Staff supports the Commission's January 18, 2012 Order on Rate Case Expense and urges the Commission to deny CURB's *continued attempts to take yet another bite at the apple and, in doing so, continue to increase rate case expense.*"³

4. CURB is perplexed by both the tone and misleading content of counsel's statements, which are factually without merit and inappropriately attempt to cast CURB's February 2nd PFR in a negative light. Contrary to Staff counsel's statement that CURB filed *yet another* petition for reconsideration *of the Commission's January 18, 2012 Order*, CURB's February 2nd PFR was the *only* petition for reconsideration CURB has filed with respect to the Commission's January 18th Order. In addition, each of the previous petitions for reconsideration filed by CURB regarding prior Commission orders in this docket have, in whole or in part, been *granted* by the Commission,⁴ which contrary to counsel's misleading statements, demonstrate the validity and appropriateness of CURB's prior requests for reconsideration.

5. Moreover, petitions for reconsideration are not only appropriate, but often assist the Commission with implementation of Commission's decisions. The Commission recognized this fact in a previous order in this docket :

In a complex rate case proceeding, the Commission has often granted requests of parties to clarify and correct holdings as part of the reconsideration process. These clarifications and corrections often help with implementation of the Commission's decision setting a revenue requirement and/or adopting a rate design.⁵

6. It is also worthwhile to note that at no time did Staff take a similar tone with respect to the *five (5)* petitions for reconsideration filed by KCPL filed in this docket.⁶

³ *Id.*, ¶ 17.

⁴ January 6, 2012 Order on Petitions for Reconsideration and Clarification and Order Nunc Pro Tunc ("January 6th Order"), pp. 69-70 (granted in part); February 21, 2011 Order Granting KCPL's and CURB's Second Petitions for Reconsideration and Clarification ("February 21, 2011 Order"), p. 19.

⁵ April 6, 2011 Order Denying KCP&L's Petition for Reconsideration and Clarification of February 21, 2011 Order, ¶ 21.

⁶ (1) KCPL's Petition for Reconsideration and Clarification, March 29, 2010 (supported by Staff, on April 9, 2010); (2)

7. It has been difficult to understand Staff's position on rate case expense in this docket. CURB previously noted its disappointment that Staff refused to actively oppose one of the largest revenue requirement adjustments in KCPL's rate case, instead seeking "guidance regarding what level of involvement" ⁷ it should have on the Company's alarming and unprecedented four-fold revised rate case expense claim (\$2.1 million to \$9.1 million). Now, Staff opposes CURB's petition for reconsideration without addressing the merits of the petition, even though if proven correct will benefit CURB's constituents who Staff purports to represent in representing "the public generally." Clearly the 1,049 public comments received in opposition to the Company's revised rate case expense claim indicate the public opposes KCPL's revised rate case expense claim. ⁸

8. The vacuous suggestion that CURB has increased rate case expense in this docket ⁹ is utterly without merit and would be amusing if not for unprecedented overspending by KCPL on rate case expense in this docket. ¹⁰ Counsel for Staff appears to be inexplicably unaware that the Commission set the cutoff for rate case expense on November 22, 2010, ¹¹ so CURB's February 2nd PFR will not increase rate case expense. In addition, while CURB fully supported Staff's investigation of the prudence issue on the Iatan projects, counsel for Staff must also be enigmatically

KCPL'S Petition for Reconsideration, August 13, 2010 (subsequently withdrawn); (3) Kansas City Power & Light Company's Petition for Reconsideration and Clarification, December 7, 2010; (4) Kansas City Power & Light Company's Petition for Reconsideration and Clarification of the Commission's Order on Petitions for Reconsideration and Clarification and Order Nunc Pro Tunc, January 21, 2011; (5) Kansas City Power & Light Company's Petition for Reconsideration and Clarification of the Commission's Order Granting KCP&L'S and CURB's Second Petitions for Reconsideration and Clarification, March 8, 2011.

⁷ April 19, 2011 Prehearing Officer's Report and Recommendation Following Prehearing Conference on March 9, 2011, ¶¶ 10-11; June 24, 2011 Order Addressing Prehearing Officer's Report and Recommendation Following Prehearing Conference on March 9, 2011, ¶¶ 12-13.

⁸ October 26, 2011 Prehearing Officer's Notice of Report on Public Comments, p. 3.

⁹ *Id.*, ¶ 17 ("CURB's continued attempts to take yet another bite at the apple and, in doing so, continue to increase rate case expense.").

¹⁰ The 25,000-plus attorney and consultant hours "shock[ed] the conscience of the Commission." January 18th Order, ¶ 23.

¹¹ February 21, 2011 Order, ¶ 31.

unaware of the facts related to rate case expense in this docket to justify his unfounded claim that CURB has somehow inappropriately increased rate case expense.¹²

9. Staff counsel's argument that CURB mischaracterized the \$2.1 million in rate case expense claimed by KCPL as "uncontested"¹³ is without merit and contrary to the evidence and previous Commission orders in this docket. CURB clearly contested any rate case expense claim above the \$2.1 million, but CURB did not contest the \$2.1 million claim - nor did any other party, including Staff.¹⁴ The \$2.1 million rate case expense claim was therefore accurately described by CURB as *uncontested* in its February 2nd PFR.

10. Counsel for Staff acknowledges the Commission's findings in its January 18th Order that it is *impossible* to do a meaningful comparison of work or identify if there was duplicative billing, yet proceeds to argue that this finding does not mean that KCPL did not spend \$9.1 million on the rate case.¹⁵ Counsel for Staff misses the point of this proceeding. CURB does not contend that KCPL did not actually *spend* \$9.1 million on the rate case. CURB contends that there is not substantial competent evidence to support the Commission's decision to award \$4.5 million in

¹² The record demonstrates: (1) an enormous disparity between rate case expense incurred by CURB (\$188,000) when compared to rate case expense incurred by Staff (\$1,234,781) and KCPL (\$7,610,304); (2) 70% of the \$7.7 million of KCPL-only rate case expense was incurred to address the prudence issue; and (3) it was the testimony of Staff witness Walter Drabinsky that caused KCPL retain numerous experts. January 18th Order, ¶¶ 2, 86, 118.

¹³ Staff Response, ¶ 5.

¹⁴ November 22, 2010 Order, pp. 86, 95 ("During the hearing, CURB *opposed allowing any amount above KCPL's initial request for \$2.1 million* in rate case expense and noted in particular the number of attorneys representing KCPL present during the hearing." "Finally, the Commission addresses CURB's request for an opportunity to review and challenge rate case expense costs *exceeding KCPL's initial estimated amount of \$2.1 million.*") (emphasis added); January 6, 2011 Order on Petitions for Reconsideration and Clarification and Order Nunc Pro Tunc, ¶ 73, 78 ("While rate case expense has not often been a contested issue, CURB made clear in its Opening Statement that it *opposed any rate case expense over the amount KCPL requested in its initial Application, \$2.1 million.*" "CURB argued the Commission should not allow KCPL to receive an award of rate case expense *that exceeds the \$2.1 million requested in the Application.*") (emphasis added).

¹⁵ Staff Response, ¶ 7.

KCPL-only rate case expense, or any amount in excess of the uncontested \$2.1 million amount contained in the application.

11. CURB's contentions are confirmed by the Commission's January 18th Order:
 - a. The evidence submitted by KCPL lacked the detail required to calculate rate case expense (meticulous, contemporaneous time records);¹⁶
 - b. KCPL's revised rate case expense claim inappropriately contained expenses for work performed on other matters improperly charged to this docket that have been block billed;¹⁷
 - c. KCPL's revised rate case expense claim inappropriately contained expenses for duplicative work that have been block billed;¹⁸
 - d. KCPL's rate case fees and expenses consisting of six law firms with 47 timekeepers billing over 16,000 hours and eight outside consulting firms with 46 individual timekeepers billing more than 9,700 hours, for a total in excess of 25,000 attorney and consultant hours, were excessive, which "shock[ed] the conscience of the Commission;"¹⁹
 - e. KCPL failed to develop, monitor, and stay within a reasonable budget for rate case expense;²⁰
 - f. The evidence submitted by KCPL rendered *impossible* any meaningful comparison of work to identify duplication of effort on issues;²¹
 - g. The lack of detail in the evidence submitted by KCPL made it *impossible* to rationally analyze billings by multiple attorneys from several different law firms and that for billings by some consultants, "essentially *no description was made that could be used* to decipher what issues were being addressed by individual timekeepers";²²
 - h. The lack of detail in the evidence submitted by KCPL made it *impossible* to determine whether the claimed work was actually performed competently and useful in the rate case, whether the company was prudent in incurring costs for each attorney or consultant, and whether it is just and reasonable to pass these costs through to ratepayers as rate case expense;²³

¹⁶ CURB's September 22, 2011 Post-Hearing Brief, ¶¶ 5-7, 11, 14, 26-27; January 18th Order, ¶¶ 21, 24, 45, 58, 77.

¹⁷ CURB's September 22, 2011 Post-Hearing Brief, ¶ 28; January 18th Order, ¶ 70.

¹⁸ CURB's September 22, 2011 Post-Hearing Brief, ¶¶ 18-20, 29; January 18th Order, ¶¶ 58-71.

¹⁹ CURB's September 22, 2011 Post-Hearing Brief, ¶¶ 9-10, 13, 18-1930; January 18th Order, ¶ 23.

²⁰ CURB's September 22, 2011 Post-Hearing Brief, ¶ 31; January 18th Order, at ¶ 36 (Little or no control was exercised by KCPL to match the initial \$2.1 million estimated for rate case expense and that no specific person was assigned the responsibility to monitor or keep overall rate case expense within this budgeted amount, despite the fact that KCPL knew the magnitude of the case included a depreciation study, a class cost of service study, an allocation study, and the prudence issue; KCPL made no attempt to keep the parties or the Commission informed about the level of rate case costs being incurred, why that level differed so dramatically from the claim included in the filing, or why that level of cost was appropriate).

²¹ January 18th Order, ¶ 21 (emphasis added).

²² *Id.* (emphasis added).

²³ *Id.* (emphasis added).

- i. The use of block billing descriptions rather than detailed descriptions of work efforts made it *impossible* to identify duplication of attorney work among law firms;²⁴ and
- j. Invoices for consultants were inconsistent in detail and it was *impossible* to determine the degree to which work effort was properly undertaken, duplication of work effort occurred, and any effort was made to review and manage billings by consultants.²⁵

12. Staff inaccurately states that “CURB argues that anything greater than \$2.1 million is arbitrary and capricious.”²⁶ If counsel for Staff had read CURB’s February 2nd PFR, it clearly states that reconsideration should be granted because the Commission’s order was not based on substantial competent evidence in the record, therefore any award exceeding the uncontested \$2.1 million amount is erroneous, unreasonable, and arbitrary and capricious.²⁷

13. Staff continues its argument by stating that “Staff suggests that an award of only \$2.1 million, based on an on an (sic) estimate, would be arbitrary and capricious.”²⁸ Staff fails, however, to identify any substantial competent evidence in the record that supports any award in excess of the uncontested \$2.1 million, but merely concludes the Commission is entitled to revert to the \$4.5 million KCPL-only amount it awarded in its November 22, 2010 Order.²⁹ Counsel for Staff overlooks the fact the Commission granted reconsideration of that award, stating it would “*base its decision on rate case expense for this docket upon the evidence presented in this additional proceeding that is limited to this issue.*”³⁰

14. Curiously, Staff did not argue that an award in excess of the uncontested \$2.1 million amount would be arbitrary and capricious in Staff’s Post-Hearing Brief on Rate Case Expense

²⁴ *Id.*, at ¶ 58 (emphasis added).

²⁵ *Id.*, at ¶ 77 (emphasis added).

²⁶ Staff’s Response, ¶ 7.

²⁷ CURB’s February 2nd PFR, ¶¶ 2, 10, 12, 14, 19.

²⁸ Staff’s Response, ¶ 7.

²⁹ *Id.*, ¶¶ 8-9.

³⁰ February 21, 2011 Order, ¶ 20.

("Staff's Rate Case Expense Brief"). Perhaps counsel for Staff should be reminded what Staff *actually did argue* in Staff's Rate Case Expense Brief:

- a. KCPL did not properly adhere to the Commission directive of providing three levels of rate case expense data.³¹
- b. KCP&L failed to provide sufficient detail of each timekeeper to allow the Commission to determine whether any duplication or unreasonable levels of service were billed to the rate case expense that should be denied recovery from ratepayers.³²
- c. Staff couldn't even perform a substantive review of the information provided by KCPL in order to fully assist the Commission.³³
- d. KCPL did not provide sufficient evidence and documentation to the Commission to provide the Commission with a sound basis to make its determination of KCPL's request for the recovery of rate case expense that was attributable to individual time keepers and not duplicative or unreasonable.³⁴
- e. With regard to the attorney detailed billings required by the Commission, Staff found the "nature of the activity" *severely lacking* in KCP&L's filings.³⁵
- f. Staff found the required "meticulous, contemporaneous time records" *severely lacking* in KCPL's filings.³⁶
- g. Staff found no documentation showing KCPL took any steps to avoid duplicative or excessive work and could find no substantive challenges to any billings presented to KCPL.³⁷
- h. "Staff concludes by highlighting the fact that this is not a case where no duplication or waste was found after a full review of detailed billings and timekeeper summaries. *Quite the opposite*. The lack of evidence of distinct duplication and waste was the result of the essentially *impossible task of evaluating the vague and general summaries and billings* to determine any patterns or episodes of duplication or waste - particularly under the aforementioned standards applicable to this matter."³⁸

15. Counsel for Staff's suggestion that an award limited to the uncontested \$2.1 million would be arbitrary and capricious is therefore inconsistent both with Staff's filed position that determining the extent of duplication and waste was an *impossible task* due to the vague and general summaries and billings submitted by KCPL, *and* the Commission's specific findings that *the*

³¹ Staff's Post-Hearing Brief on Rate Case Expense, ¶ 8.

³² *Id.*

³³ *Id.*, at ¶ 9.

³⁴ *Id.*, at ¶ 11.

³⁵ *Id.*, at ¶¶ 14-15.

³⁶ *Id.*, at ¶¶ 16-17.

³⁷ *Id.*, at ¶ 20.

³⁸ *Id.*, at ¶ 21 (emphasis added).

evidence presented by KCPL rendered *impossible* the comparisons, analysis, and determinations required for the Commission to determine an appropriate amount to award for rate case expense in this proceeding.

16. As a result, *the evidence relied upon by the Commission* in awarding KCPL the \$4.5 million in KCPL-only rate case expense does not, by the Commission's own findings, constitute substantial competent evidence upon which the Commission can award rate case expense in excess of the uncontested \$2.1 million contained in the Application.

17. It is unclear what Staff means by its statement that "Clearly CURB and the Commission both believe that the billing statements submitted in this proceeding by KCP&L can be deciphered into any reasonable manner (sic) for evaluation."³⁹ If Staff intended to state that "...the billing statements submitted in this proceeding by KCP&L cannot be deciphered into any reasonable manner for evaluation," then CURB wholeheartedly agrees – and this requires the Commission to reconsider its decision to award rate case expense in excess of the uncontested \$2.1 million amount. However, to the extent Staff's statement could be interpreted to mean or imply that CURB believes the billing statements submitted by KCPL can be reasonably evaluated, CURB disagrees completely.

18. To the contrary, CURB argued and the Commission agreed that the evidence submitted by KCPL made it *impossible* to make the required comparisons, analysis, and determinations⁴⁰ to determine a reasonable amount of rate case expense. The Commission's attempt to make those required comparisons, analysis, and determinations in attempting to justify the \$4.5 in KCPL-only rate case expense awarded in November 22, 2010, is therefore erroneous, arbitrary and capricious, and not supported by substantial competent evidence.

³⁹ Staff Response, ¶ 12.

⁴⁰ January 18th Order, ¶¶ 21, 58, 77.

19. At the conclusion of Staff's Response, counsel for Staff again demonstrates his misunderstanding of the burden of proof on KCPL's claim for rate case expense by arguing:

However, in the end, neither CURB nor KCP&L could show the Commission that upon reconsideration, the Commission should change or reduce the amount of rate case expense previously awarded by the Commission in the November 22, 2010 Order.

...

In light of the record as a whole, no further evidence could support revising that figure, either up or down.⁴¹

20. Contrary to counsel's mistaken belief, the Commission has *repeatedly* held in this docket that the burden of submitting substantial competent evidence to support its claim for rate case expense is KCPL's burden, not the burden of Staff or CURB.

By asking to include an adjustment for rate case expense in its income statement, *KCPL assumed the burden to submit evidence to support this adjustment.*⁴²

As discussed in its November 22, 2010 Order, the Commission has established a policy of requiring utilities to file actual, detailed information about the expenses incurred to recover rate case expense. The Commission has a long-standing policy to allow a company to recover from ratepayers a fair and reasonable rate case expense that was prudently incurred. *But the Company bears the burden of proof to present substantial evidence in the record to support its requested adjustments.* Substantial evidence must possess something of substantial and relevant consequence and must furnish a substantial basis of fact from which issues can be reasonably resolved. The Commission rejects KCP&L's argument that the Commission has implicitly allowed a utility to recover rate case expense without meeting its burden to provide detailed information supporting an adjustment to revenue requirement. *Like any other adjustment to revenue requirement, KCP&L carries the burden to provide substantial evidence in the record as a whole to support its request for rate case expense.* The Commission has not changed its policy regarding the level of documentary evidence a utility must file to prove rate case expense.⁴³

*The responsibility to submit evidence setting out a complete record upon which this Commission can decide the issue of rate case expense lies with KCP&L, not Staff.*⁴⁴

⁴¹ Staff's Response, ¶ 17.

⁴² January 6th Order, ¶ 73.

⁴³ February 21, 2011 Order, ¶ 13 (footnotes omitted).

⁴⁴ June 24, 2011 Order Addressing Prehearing Officer's Report and Recommendation Following Prehearing Conference

21. It is KCPL rather than CURB that bears the burden of presenting substantial competent evidence to support its four-fold revised claim for rate case expense above the uncontested \$2.1 million. The rate case expense evidence submitted by KCPL, over 2,500 pages of jumbled vague records, were aptly described by Chairman during the hearing as a “chaotic mess.”⁴⁵ Further, as demonstrated above and in CURB’s February 2nd PFR, both the Commission and its Staff determined that the evidence submitted by KCPL made it *impossible* to make the required comparisons, analysis, and determinations to determine a reasonable amount of rate case expense.⁴⁶

22. Beyond misconstruing the burden of proof, counsel for Staff misconstrues the very purpose of the rate case expense proceeding in his assertion that CURB was required to prove the Commission should reduce the amount of rate case expense previously awarded in the November 22, 2010 Order. The Commission *granted reconsideration* of its rate case award, including the \$4.5 million in KCPL-only rate case expense, in its February 21, 2011 Order Granting KCPL’s and CURB’s Second Petitions for Reconsideration and Clarification (“February 21, 2011 Order”):

Both KCP&L and CURB seek reconsideration of the same issue: rate case expense for this docket. In this Order, the Commission *grants reconsideration of this issue*, opens the administrative record to receive new evidence on this issue, directs KCP&L and CURB to file appropriate evidence regarding this issue, allows KCP&L and CURB to conduct discovery on this issue, directs an evidentiary hearing be scheduled, and appoints a new prehearing officer to address this issue with KCP&L and CURB.⁴⁷

...
Both KCP&L and CURB have challenged the Commission's decisions regarding rate case expense, first in its November 22, 2010 Order and now in its January 6, 2011 Order. No other party raised this issue in a Petition for Reconsideration. In this Order, the Commission *grants the requests of KCP & L and CURB to reconsider the previous decisions on this issue.*⁴⁸

On March 9, 2011, ¶ 20.

⁴⁵ Tr. Vol. 15, p. 3340.

⁴⁶ January 18th Order, ¶¶ 21, 58, 77; Staff’s Post-Hearing Brief on Rate Case Expense, ¶¶ 8, 9, 11, 14-17, 20-21.

⁴⁷ February 21, 2011 Order, ¶ 3.

⁴⁸ *Id.*, at ¶ 7.

23. Contrary to Staff counsel's suggestion, we did not spend seven months litigating whether there was enough evidence to persuade the Commission to revise the \$4.5 million in KCPL-only rate case expense award. The \$4.5 million amount awarded in the November 22, 2010 Order became meaningless once reconsideration was granted on rate case expense in the February 21, 2011 Order.

24. Any reasonable reading of the Commission's prior orders demonstrates that the rate case expense proceeding was granted to give KCPL the opportunity to present evidence to support its revised claim for rate case expense above the uncontested \$2.1 million, and to provide CURB the due process opportunity to examine the evidence presented. Indeed, KCPL understood this and ultimately submitted a claim for \$9.1 million, an amount above its post-hearing request in 2010. The Commission (and Staff) found this evidence to be *impossible* to understand. CURB filed its February 2nd PFR on the grounds that there was no substantial competent evidence to support the \$4.5 million award, or any award in excess of the uncontested \$2.1 million.

25. The logic behind the position urged in Staff's Response would result in awarding KCPL \$4.5 million in KCPL-only expenses even had the Company chosen to ignore the Commission's directive to present additional evidence in support of its rate case expense claim. Such a result flies in the face of the reconsideration granted to both CURB and KCPL on the rate case expense issue.

26. In awarding \$4.5 million in KCPL-only rate case expense in the November 22, 2010 Order, the Commission relied upon evidence not admitted in the record.⁴⁹ The fact that the

⁴⁹ January 6th Order, ¶ 79 ("In making its decision, the Commission reviewed Data Requests about rate case expense, work performed by KCPL's expert consultants as reflected in the evidence, and the skill and knowledge demonstrated by

Commission relied upon evidence not in the record to grant the original \$4.5 million in KCPL-only rate case expense is one of the reasons the Commission granted CURB's earlier petition for reconsideration.⁵⁰

27. Once again, counsel for Staff appears to be completely unaware of the record in this matter in his erroneous conclusion that the rate case expense reconsideration proceeding was intended to allow CURB or KCPL to "show the Commission that upon reconsideration, the Commission should change or reduce the amount of rate case expense previously awarded by the Commission in the November 22, 2010 Order." To the contrary, the Commission specifically held:

The Commission will base its decision on rate case expense for this docket upon the evidence presented in this additional proceeding that is limited to this issue. Thus, the purpose of granting reconsideration and setting a hearing as announced in this Order is to allow development of a record that will provide the Commission with evidence needed to determine an appropriate adjustment for rate case expense that was prudently incurred by KCP&L and that is a just and reasonable amount to recover from KCP&L's ratepayers.⁵¹

28. The entirety of Staff's Response rests upon Staff counsel's erroneous and misleading characterizations of CURB's petition(s) for reconsideration, the evidence in the record, and the Commission's prior orders.

29. CURB therefore respectfully requests that the Commission reconsider its decision to award KCPL rate case expense in excess of the uncontested \$2.1 million claimed in the Application and its decision to award the identical \$4.5 million in KCPL-only rate case expense awarded in the Commission's November 22, 2010 Order. CURB urges the Commission to deny all rate case expenses in excess of the uncontested \$2.1 million contained in the Application as a result of

KCPL counsel. The Commission directs Staff to file a copy of Data Requests 554 and 555 and Responses in this administrative record."); February 21, 2011 Order, ¶¶ 16-18.

⁵⁰ February 21, 2011 Order, ¶¶ 16-20.

⁵¹ February 21, 2011 Order, ¶ 20 (emphasis added).

KCPL's failure to provide sufficient evidence to justify an award in excess of this uncontested amount.

Respectfully submitted,



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VERIFICATION

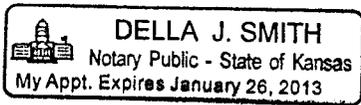
STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

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

That he is an attorney for the 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.


C. Steven Rarrick

SUBSCRIBED AND SWORN to before me this 17th day of February, 2012.




Notary Public

My Commission expires: 01-26-2013.

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 17th day of February, 2012, to the following:

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

Della Smith
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