

BEFORE THE CORPORATION COMMISSION
OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF]
KANSAS CITY POWER & LIGHT COMPANY] KCC Docket No. 17-KCPE-201-RTS
TO MAKE CERTAIN CHANGES TO ITS]
CHARGES FOR ELECTRIC SERVICES]

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

April 6, 2017

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1 **I. STATEMENT OF QUALIFICATIONS**

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

3 A. My name is Andrea C. Crane and my business address is 16 Old Mill Road, Redding, CT
4 06896. (Mailing Address: PO Box 810, Georgetown, Connecticut 06829)

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes
8 in utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and
9 undertake various studies relating to utility rates and regulatory policy. I have held
10 several positions of increasing responsibility since I joined The Columbia Group, Inc. in
11 January 1989. I became President of the firm in 2008.

12
13 **Q. Please summarize your professional experience in the utility industry.**

14 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic
15 Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987
16 to January 1989. From June 1982 to September 1987, I was employed by various Bell
17 Atlantic (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the
18 Product Management, Treasury, and Regulatory Departments.

19
20 **Q. Have you previously testified in regulatory proceedings?**

21 A. Yes, since joining The Columbia Group, Inc., I have testified in over 400 regulatory
22 proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii, Kansas,
23 Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania,

1 Rhode Island, South Carolina, Vermont, Washington, West Virginia and the District of
2 Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid
3 waste, cable television, and navigation utilities. A list of dockets in which I have filed
4 testimony since January of 2008 is included in Appendix A.

5
6 **Q. What is your educational background?**

7 A. I received a Master of Business Administration degree, with a concentration in Finance,
8 from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a
9 B.A. in Chemistry from Temple University.

10
11 **II. PURPOSE OF TESTIMONY**

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

13 A. On November 9, 2016, Kansas City Power and Light Company (“KCP&L” or
14 “Company”), filed an Application with the State of Kansas Corporation Commission
15 (“KCC” or “Commission”) seeking a decrease of \$2.83 million, or approximately 0.49%,
16 in its rates for electric service. The Application was filed pursuant to Stipulations and
17 Agreements approved by the Kansas Corporation Commission (“KCC”) in KCC Docket
18 Nos. 15-KCPE-116-RTS (“15-116 proceeding”) and 15-GIME-025-MIS (“15-025
19 proceeding”) that authorized KCP&L to file an abbreviated rate case within fourteen
20 months of its last base rate case to 1) true-up certain costs associated with the La Cygne
21 Generating Station (“La Cygne”) and Wolf Creek Nuclear Generating Station (“Wolf
22 Creek”) and 2) to reflect the termination of various regulatory assets that will be fully
23 recovered by the effective date of new rates in the abbreviated case. The Columbia

1 Group, Inc. was engaged by the State of Kansas, Citizens' Utility Ratepayer Board
2 ("CURB") to review KCP&L's Application and to provide recommendations to the KCC
3 regarding the Company's requested rate increase.
4

5 **III. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS**

6 **Q. What are your conclusions and recommendations regarding the Company's rate
7 filing?**

8 A. Based on my review of the abbreviated rate filing, on the responses to data requests, and
9 on other documentation relating to this case, I recommend the following:

- 10 1. That the KCC eliminate the Company's proposed amortization expense
11 adjustment relating to obsolete inventory at La Cygne.
- 12 2. That the KCC authorize a rate decrease of at least \$3,792,805, as shown on
13 Schedule ACC-1.
14

15 My review of the filing did not include a detailed audit of the underlying data. Therefore,
16 there may be other adjustments identified by Staff or other parties that have merit and
17 which should be considered by the KCC. CURB reserves its right to address additional
18 adjustments that may be sponsored by Staff or other parties in this proceeding.
19

20 **IV. DISCUSSION OF THE ISSUES**

21 **Q. Please provide a brief background of this proceeding.**

22 A. Pursuant to the Stipulations and Agreements approved by the Kansas Corporation
23 Commission ("KCC") in the 15-116 proceeding and in the 15-025 proceeding, KCP&L

1 was authorized to file an abbreviated rate case within fourteen months of its last base rate
2 case to:

- 3
- 4 • True-up capital costs related to environmental upgrade projects at La Cygne that
5 were reflected in the Company's last base rate case;
 - 6
 - 7 • True-up costs associated with certain projects at Wolf Creek that were reflected in
8 the Company's last base rate case;
 - 9
 - 10 • Update the amortization associated with Wolf Creek refueling outage costs
11 included in the Company's last base rate case to actual costs for refueling outage
12 20;
 - 13
 - 14 • Reflect the termination of various regulatory assets, including those relating to
15 deferred FAS 87 costs, prior rate case costs, Kansas merger transition costs, talent
16 assessment costs, and a legal fee reimbursement.
 - 17

18 On November 9, 2016, KCP&L made the abbreviated filing, seeking
19 authorization to decrease retail revenues by \$2.83 million, or approximately 0.49%. The
20 Company's filing was based on actual results through August 31, 2016 and on projections
21 through February 28, 2017, which was the cut-off date specified in the Order in the 15-
22 116 proceeding. The impact on a typical residential customer was expected to be a
23 decrease of approximately \$0.56 per month, while the impact on a typical small
24 commercial customer was expected to be a decrease of approximately \$1.22 per month.
25 KCP&L proposed to allocate the decrease among its various rate classes on an across-the
26 board basis, subject to the migration adjustment discussed below.

27

28 **Q. Did the Company subsequently update its filing?**

29 A. Yes, it did. KCP&L subsequently updated its filing to reflect actual results through
30 February 28, 2017. In its update, the Company reflected a proposed rate reduction of
31 \$3,709,806. The larger-than-anticipated reduction was due to lower-than-projected plant

1 additions associated with La Cygne and lower-than-projected depreciation and
2 amortization expenses.

3

4 **Q. Have you reviewed the Company's filing, its update, and the responses to data**
5 **requests in this proceeding?**

6 A. Yes, I have.

7

8 **Q. Based on this review, are you recommending any adjustment to the Company's**
9 **updated claim?**

10 A. Yes, I am recommending one adjustment. Specifically, I am recommending that the
11 Company's claim for amortization expense associated with obsolete inventory be
12 rejected.

13

14 **Q. Please summarize the Company's claim associated with obsolete inventory.**

15 A. The Company included an amortization adjustment to recover obsolete inventory costs
16 associated with La Cygne over 5 years. A similar adjustment was proposed in the 15-116
17 proceeding. In that proceeding, KCP&L included an amortization adjustment to reflect
18 the recovery, over five years, of inventory that would no longer be needed once the La
19 Cygne Environmental Project was complete. As noted by Company witness Mr. Klote in
20 that case, "[i]tems not used prior to the units returning to service will be considered
21 obsolete by the Company since the parts cannot serve as spares for new equipment or
22 systems being installed."¹ In that case, the Company estimated that there would be
23 almost \$1 million of obsolete inventory and it proposed to recover this inventory over

¹ KCC Docket No. 15-KCPE-116-RTS, Testimony of Mr. Klote, page 53.

1 five years. The Company did not include a return on this inventory in its rate base claim
2 but it did include an annual amortization expense of \$197,009 in its revenue requirement
3 claim associated with the return of the costs for this obsolete inventory.
4

5 **Q. Did CURB oppose the Company's claim for obsolete inventory in the 15-116**
6 **proceeding?**

7 A. Yes, CURB opposed the Company's claim in the 15-116 proceeding. As stated in
8 CURB's testimony in that case,

9 This adjustment represents another attempt by the Company to shift risks from
10 shareholders to ratepayers. Shareholders are not guaranteed a return of their investment
11 and the KCC should not guarantee shareholders a return of these inventory costs in this
12 case. Moreover, it is the Company that is responsible for managing its inventory levels.
13 The La Cygne Environmental Project has been ongoing for several years now; it was the
14 Company's responsibility to manage inventory during this period. Ratepayers should not
15 be put in the position of having to pay for items that are not providing them with utility
16 service and which will clearly never be used in the provision of such service.
17 Accordingly, I recommend denying the Company's request for recovery of obsolete
18 inventory.²
19

20 **Q. Did the Partial Settlement Agreement on Revenue Requirements ("Settlement**
21 **Agreement") approved in the 15-116 proceeding specify obsolete inventory as an**
22 **issue that would be included in the abbreviated rate filing?**

23 A. No, it did not. Although the Settlement Agreement was largely a "black box" settlement,
24 it did explicitly identify the components that would be included in the abbreviated rate
25 filing. Obsolete inventory was not identified in the Settlement Agreement as one of the
26 issues to be included in the abbreviated case. In addition, the Settlement Agreement
27 explicitly stated the amortizations that were agreed upon by the parties as a result of the
28 15-116 proceeding. Again, obsolete inventory was not included as an agreed-upon

² Docket No. 15-KCPE-116-RTS, Testimony of Andrea C. Crane, page 50.

1 amortization. Moreover, even if one assumed that the parties did accept the Company's
2 rate base adjustment for obsolete inventory in the 15-116 proceeding, there would be no
3 need for a separate adjustment in this abbreviated filing, since these costs would already
4 be included in the base rates that resulted from that case.

5 We asked the Company in Data Request CURB-5 to provide a citation
6 authorizing the Company to include the obsolete inventory adjustment in the abbreviated
7 filing. In response, KCP&L pointed to general language in the 15-116 Order relating to
8 truing up the costs associated with the La Cygne Environmental Project. In response to
9 CURB-10, the Company acknowledged that the Settlement Agreement in the 15-116
10 proceeding did not include an obsolete inventory adjustment. However, the Company
11 went on to state that since Attachment A to the Settlement Agreement provided for a
12 true-up of La Cygne Environmental Project costs to actual "with all affected components
13 of KCP&L's revenue requirements...", the Company believed that it was appropriate to
14 include the obsolete inventory adjustment.

15
16 **Q. Do you believe that the Company's interpretation of Attachment A to the Settlement**
17 **Agreement is correct?**

18 A. No, I do not. I believe that the reference to "all affected components of KCP&L's
19 revenue requirement" refers to truing up those elements that were based on estimates, not
20 including new elements in the revenue requirement. Since the settlement was a black
21 box, and since the Settlement Agreement does not explicitly include the obsolete
22 inventory adjustment, which CURB opposed, then I believe it is inappropriate to include
23 such an adjustment in this abbreviated case.

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Q. What do you recommend?

A. I recommend that the obsolete inventory adjustment included by KCP&L be rejected. Eliminating this adjustment would increase the proposed rate reduction from \$3,709,806 to \$3,792,505. This is based on the Company’s obsolete inventory claim in the abbreviated case of \$178,888 (total Company), approximately 46.23% of which is allocated to Kansas. The claim of \$178,888 represents the annual amortization expense, based on a five-year amortization. My adjustment is shown in Schedule ACC-1.

Q. How does KCP&L propose to allocate the annual rate decrease resulting from this abbreviated case?

A. The Stipulation in the 15-116 proceeding stated that the “revenue requirement increase/decrease resulting from the abbreviated rate case shall be applied to rates within the classes on an equal percentage basis, maintaining the rate and class relationships ultimately approved by the Commission in this 15-116 Docket except as otherwise noted in the separate Rate Design Settlement Agreement filed in this case.” In the 15-116 proceeding, a separate Rate Design Stipulation was entered into among the parties that addressed the possible migration of customers between the Commercial and Industrial (“C&I”) rate classes resulting from the introduction of new and potentially more beneficial rate schedules. The Rate Design Stipulation on the migration adjustment included the following pertinent provisions:

- The net revenue changes within each rate class shall remain with that rate class for revenue allocation purposes in the abbreviated case.

- 1 • KCP&L will develop new billing determinants for use in the abbreviated case that
2 reflect the migration of those customers who changed rate schedules prior to
3 September 1, 2016. A new Class Cost of Service Study will not be required, as
4 any revenue increase or decrease identified in the abbreviated rate case will be
5 allocated on an equal percentage basis.
6
7

8 The question is whether the revenue decrease should be allocated based on the
9 revenue allocation from the base rate case - and then the new billing determinants would
10 be utilized to actually calculate rates, or if the revenue allocation from the base rate case
11 should first be adjusted by the revenue impact of the new billing determinants. For
12 example, KCP&L could have allocated the revenue reduction based solely on the
13 allocation from the 15-116 proceeding, which would have allocated 50.84% to residential
14 customers and 6.99% to small commercial customers.

15 Alternatively, the Company could have reflected revised billing determinants and
16 then repriced those to determine the appropriate revenue allocation. This would have
17 resulted in an allocation of 50.86% to residential customers and 6.96% to small
18 commercial customers.

19 What the Company actually did was a two-step approach. It first reflected revised
20 billing determinants and then repriced those to determine the present rate revenue per
21 class. It then used that revenue allocation to allocate the revenue decrease, but adjusted
22 the decrease (made it bigger) to exclude the amortization expense related to the migration
23 losses. It then assigned those migration losses only to the three rate classes that were
24 directly responsible for them. The net result is that residential customers will end up
25 being allocated 52.54% of the net reduction while small commercial customers are
26 allocated 5.95% of the reduction (small commercial customers do pick up a portion of the
27 amortization expense which is why their reduction goes down).

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Q. Are you recommending any adjustment to the allocation methodology proposed by KCP&L?

A. Not at this time. However, CURB reserves its right to address this issue should Staff or other parties propose alternatives to the allocation methodology proposed by the Company.

Q. Please summarize your testimony.

A. The KCC should authorize a revenue decrease of at least \$3,792,505, which reflects the elimination of KCP&L's proposed amortization of obsolete inventory. CURB reserves its right to address other issues that may be raised by Staff or other parties in this proceeding, including alternatives to the class revenue allocation methodology proposed by the Company.

Q. Does this conclude your testimony?

A. Yes, it does.

VERIFICATION

STATE OF CONNECTICUT)

COUNTY OF FAIRFIELD) ss:

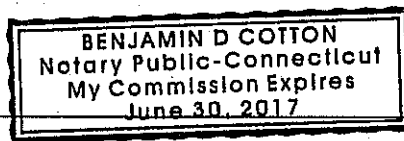
Andrea C. Crane, being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing Direct Testimony, and that the statements made herein are true to the best of her knowledge, information and belief.

Andrea C. Crane
Andrea C. Crane

Subscribed and sworn before me this 5TH day of April, 2017.

Notary Public Benjamin Cotton

My Commission Expires: _____



Schedule ACC-1

KANSAS CITY POWER AND LIGHT COMPANY

KCC DOCKET NO. 17-KCPE-201-RTS

OBSOLETE INVENTORY ADJUSTMENT

1. Remove Annual Amortization Expense	(\$178,888)	(A)
2. Allocation to Kansas (%)	<u>46.23%</u>	(B)
3. Allocation to Kansas (%)	(\$82,699)	
4. Company Proposed Reduction	<u>(\$3,709,806)</u>	(C)
5. CURB Recommended Reduction	<u>(\$3,792,505)</u>	

Sources:

(A) Company Update, Detail of COS Adjustments, Schedule 10b.

(B) Based on Demand Allocator, per Company Update Allocation Factors.

(C) Company Update, Revenue Requirement, Schedule 1.

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kansas City Power and Light Company	E	Kansas	17-KCPE-201-RTS	4/17	Abbreviated Rate Case	Citizens' Utility Ratepayer Board
GPE/ Kansas City Power & Light Co., Westar Energy, Inc.	E	Kansas	16-KCPE-593-ACQ	12/17	Proposed Merger	Citizens' Utility Ratepayer Board
Kansas Gas Service	G	Kansas	16-KGSG-491-RTS	9/16	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	15-00312-UT	7/16	Automated Metering Infrastructure	Office of Attorney General
Kansas City Power and Light Company	E	Kansas	16-KCPE-160-MIS	6/16	Clean Charge Network	Citizens' Utility Ratepayer Board
Kentucky American Water Company	W	Kentucky	2016-00418	5/16	Revenue Requirements	Attorney General/LFUCG
Black Hills/Kansas Gas Utility Company	G	Kansas	16-BHCG-171-TAR	3/16	Long-Term Hedge Contract	Citizens' Utility Ratepayer Board
General Investigation Regarding Accelerated Pipeline Replacement	G	Kansas	15-GIMG-343-GIG	1/16	Cost Recovery Issues	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	15-00261-UT	1/16	Revenue Requirements	Office of Attorney General
Atmos Energy Company	G	Kansas	16-ATMG-079-RTS	12/15	Revenue Requirements	Citizens' Utility Ratepayer Board
El Paso Electric Company	E	New Mexico	15-00109-UT	12/15	Sale of Generating Facility	Office of Attorney General
El Paso Electric Company	E	New Mexico	15-00127-UT	9/15	Revenue Requirements	Office of Attorney General
Rockland Electric Company	E	New Jersey	ER14030250	9/15	Storm Hardening Surcharge	Division of Rate Counsel
El Paso Electric Company	E	New Mexico	15-00099-UT	8/15	Certificate of Public Convenience - Ft. Bliss	Office of Attorney General
Southwestern Public Service Company	E	New Mexico	15-00083-UT	7/15	Approval of Purchased Power Agreements	Office of Attorney General
Westar Energy, Inc.	E	Kansas	15-WSEE-115-RTS	7/15	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	15-KCPE-116-RTS	5/15	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable Communications	C	New Jersey	CR14101099-1120	4/15	Cable Rates (Form 1240)	Division of Rate Counsel
Liberty Utilities (Pine Buff Water)	W	Arkansas	14-020-U	1/15	Revenue Requirements	Office of Attorney General
Public Service Electric and Gas Co.	E/G	New Jersey	EO14080897	11/14	Energy Efficiency Program Extension II	Division of Rate Counsel
Exelon and Pepco Holdings, Inc.	E	New Jersey	EM14060581	11/14	Synergy Savings, Customer Investment Fund, CTA	Division of Rate Counsel
Black Hills/Kansas Gas Utility Company	G	Kansas	14-BHCG-502-RTS	9/14	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	14-00158-UT	9/14	Renewable Energy Rider	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	13-00390-UT	8/14	Abandonment of San Juan Units 2 and 3	Office of Attorney General
Atmos Energy Company	G	Kansas	14-ATMG-320-RTS	5/14	Revenue Requirements	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Rockland Electric Company	E	New Jersey	ER13111135	5/14	Revenue Requirements	Division of Rate Counsel
Kansas City Power and Light Company	E	Kansas	14-KCPE-272-RTS	4/14	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Comcast Cable Communications	C	New Jersey	CR13100885-906	3/14	Cable Rates	Division of Rate Counsel
New Mexico Gas Company	G	New Mexico	13-00231-UT	2/14	Merger Policy	Office of Attorney General
Water Service Corporation (Kentucky)	W	Kentucky	2013-00237	2/14	Revenue Requirements	Office of Attorney General
Oneok, Inc. and Kansas Gas Service	G	Kansas	14-KGSG-100-MIS	12/13	Plan of Reorganization	Citizens' Utility Ratepayer Board
Public Service Electric & Gas Company	E/G	New Jersey	EO13020155 GO13020156	10/13	Energy Strong Program	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	12-00350-UT	8/13	Cost of Capital, RPS Rider, Gain on Sale, Allocations	New Mexico Office of Attorney General
Westar Energy, Inc.	E	Kansas	13-WSEE-629-RTS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	13-115	8/13	Revenue Requirements	Division of the Public Advocate
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKEE-447-MIS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Jersey Central Power & Light Company	E	New Jersey	ER12111052	6/13	Reliability Cost Recovery Consolidated Income Taxes	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	13-MKEE-447-MIS	5/13	Transfer of Certificate Regulatory Policy	Citizens' Utility Ratepayer Board
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKEE-452-MIS	5/13	Formula Rates	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	12-450F	3/13	Gas Sales Rates	Attorney General
Public Service Electric and Gas Co.	E	New Jersey	EO12080721	1/13	Solar 4 All - Extension Program	Division of Rate Counsel
Public Service Electric and Gas Co.	E	New Jersey	EO12080726	1/13	Solar Loan III Program	Division of Rate Counsel
Lane Scott Electric Cooperative	E	Kansas	12-MKEE-410-RTS	11/12	Acquisition Premium, Policy Issues	Citizens' Utility Ratepayer Board
Kansas Gas Service	G	Kansas	12-KGSG-835-RTS	9/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	12-KCPE-764-RTS	8/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	4320	7/12	Revenue Requirements	Division of Public Utilities and Carriers
Atmos Energy Company	G	Kansas	12-ATMG-564-RTS	6/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	110258	5/12	Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company (Western)	E	Kansas	12-MKEE-491-RTS	5/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atlantic City Electric Company	E	New Jersey	ER11080469	4/12	Revenue Requirements	Division of Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	12-MKEE-380-RTS	4/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	11-381F	2/12	Gas Cost Rates	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	EO11110650	2/12	Infrastructure Investment Program (IIP-2)	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	11-384F	2/12	Gas Service Rates	Division of the Public Advocate
New Jersey American Water Co.	W/WW	New Jersey	WR11070460	1/12	Consolidated Income Taxes Cash Working Capital	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	12-WSEE-112-RTS	1/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Puget Sound Energy, Inc.	E/G	Washington	UE-111048 UG-111049	12/11	Conservation Incentive Program and Others	Public Counsel
Puget Sound Energy, Inc.	G	Washington	UG-110723	10/11	Pipeline Replacement Tracker	Public Counsel
Empire District Electric Company	E	Kansas	11-EPDE-856-RTS	10/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR11030116-117	9/11	Forms 1240 and 1205	Division of Rate Counsel
Artesian Water Company	W	Delaware	11-207	9/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS (Remand)	7/11	Rate Case Costs	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	11-MDWE-609-RTS	7/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power & Light Company	E	Kansas	11-KCPE-581-PRE	6/11	Pre-Determination of Ratemaking Principles	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	10-421	5/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company	E	Kansas	11-MKEE-439-RTS	4/11	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al..	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

CERTIFICATE OF SERVICE

17-KCPE-201-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 6th day of April, 2017, to the following:

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