

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. 07-KCPE-905-RTS

STATE CORPORATION COMMISSION

AUG 03 2007

 Docket
Room

REDACTED DIRECT

STAFF TESTIMONY

PREPARED BY

LAURA BOWMAN

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

■ (**Denotes Confidential Information**)

1 **Q. Would you please state your name?**

2 A. My name is Laura K. Bowman

3

4 **Q. What is your business address?**

5 A. My business address is the Kansas Corporation Commission, 1500 Southwest
6 Arrowhead Road, Topeka, Kansas, 66604.

7

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

9 A. I am employed by the Kansas Corporation Commission (KCC or Commission) as
10 a Regulatory Auditor.

11

12 **Q. Would you please describe your educational background and business
13 experience?**

14 A. I received a Bachelor's of Science in Business Administration with an emphasis
15 in Accounting from Missouri Western State University in May of 2005. I began
16 employment with the Commission in my current capacity in August 2006.

17

18 **Q. Have you ever testified before this Commission?**

19 A. Yes. I filed testimony in the Aquila Networks – KGO rate case, Docket No. 07-
20 AQLG-431-RTS.

21

1 **Q. What were your responsibilities in the review of Kansas City Power and**
2 **Light (KCPL or Applicant) electric rate case application in Docket No. 07-**
3 **KCPE-905-RTS, which was filed on March 1, 2007?**

4 A. My responsibilities as a regulatory auditor were to analyze, audit, and review
5 KCPL's rate case application. My duties were carried out under the direction of
6 the Senior Managing Auditor, George Rohrer and the Chief of Accounting and
7 Financial Analysis, Jeff McClanahan.

8

9 **Q. What is the purpose of your testimony in this proceeding?**

10 A. The purpose of my testimony is to discuss plant in service and to support certain
11 Staff adjustments to the Applicant's income statement. I am sponsoring the
12 following Staff adjustments to the income statement:

13	<u>Adjustment No.</u>	<u>Description</u>	<u>Amount</u>
14	Adjustment No. 22	Advertising	(377,140)
15	Adjustment No. 23	Golf, Country Club, & Sport Events	(178,857)
16	Adjustment No. 24	Lobbying	(80,259)
17	Adjustment No. 25	Rate Case Expense 2006	(27,924)
18	Adjustment No. 26	Rate Case Expense 2007	(1,119,744)
19	Adjustment No. 27	Customer Deposits Interest Expense	16,134
20	Adjustment No. 28	LaCygne SCR – O&M Expense	(131,697)
21	Adjustment No. 29	Wolf Creek Dept. of Energy Settlement	(120,871)

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RATE BASE

Q. Are there any issues related to rate base that you wish to discuss?

A. Yes. I would like to discuss KCPL's plant in service.

Q. Did Staff review KCPL's plant in service after the end of the test year?

A. Yes. Staff reviewed plant in service as of June 30, 2007. This information was provided by KCPL in response to Staff data request number 373. The June 30, 2007 date comports with the end of the second quarter for filing SEC reports.

Q. Why did Staff review KCPL's plant in service outside the test year?

A. In accordance with Appendix C, section A, paragraph 3, of the Stipulation and Agreement in Docket No. 04-KCPE-1025-GIE, "KCPL may include new investment in plant that is anticipated to be in service by December 31, 2007." Staff reviewed the most current information available at the time testimony was prepared to determine if the budgeted/estimated amounts used in KCPL's application were reasonable.

Q. What date did KCPL use for the plant in service amounts contained in its application?

A. The plant in service amounts in KCPL's application are based on its budgeted September 30, 2007 amounts. These amounts were provided in KCPL pro forma adjustment number 21 workpapers.

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Q. What was the result of Staff's review of KCPL's June 30, 2007 plant balances?

A. Staff's review showed that KCPL's actual June 30, 2007 plant in service amounts are lower than its application plant in service amounts by \$14,504,496. Staff compared KCPL's actual plant in service amounts as of June 30, 2007, with the total amount shown in section 4 of the application, and the budgeted amounts for the quarters ending June 30, 2007 and September 30, 2007.¹ Staff's comparison concluded KCPL's actual June 30, 2007 balance does not include several projects originally included in the budgeted balance. Based on KCPL's response to CURB data request number 2, completion of the delayed projects by December 31, 2007 appears to be reasonable. Consequently, Staff is not making an adjustment to the plant in service amounts in the application.

INCOME STATEMENT

Q. Please begin by discussing Staff Adjustment No. 22 to the income statement.

A. Staff Adjustment No. 22 (IS 22) reduces KCPL's test year operating expenses by \$377,140.² Staff's adjustment eliminates advertising expense included in the Applicant's test year operating expenses related to general, institutional, promotional, and image advertising. Advertising expenses do not benefit ratepayers, are not necessary to provide safe and efficient provision of electric

¹ See Exhibit No. LKB-1.
² See Exhibit No. LKB- 2.

1 service, and are therefore improper to recover through rates. Commission policy
2 has been to disallow the costs of advertising related to promotion or consumption
3 of utilities services, promotion of goodwill, or the improvement of the public
4 image of a utility from the cost of service.³

5

6 **Q. Please explain Staff's Adjustment No. 23 to the income statement.**

7 A. Staff Adjustment No. 23 (IS 23) reduces KCPL's operating expense by
8 \$178,857.⁴ Staff's adjustment removes test year expenses related to golf, sporting
9 events, employee gift cards, etc. that were included in the test year. These types of
10 expenses are not necessary to provide safe and efficient utility service and do not
11 benefit KCPL ratepayers.⁵ Therefore, KCPL should not be allowed to recover
12 these expenses from ratepayers. The Commission has consistently disallowed
13 expenses similar to those in Staff Adjustment No. 23.⁶

14

15 **Q. Please continue by discussing Staff's adjustment to lobbying.**

16 A. Staff Adjustment No. 24 (IS 24) to the income statement reduces KCPL's
17 operating expense by \$80,259.⁷ This adjustment removes lobbying expenses
18 included in the cost of service. Lobbying is done by KCPL on behalf of its
19 shareholders. Therefore, it is not appropriate to allow recovery of associated
20 expenses from ratepayers. Moreover, it is not necessary for the provision of safe

³ Order on Application, Docket No. 99-WPEE-818-RTS, ¶ 69.

⁴ See Exhibit No. LKB- 3.

⁵ K.S.A. 66-1,202, (2002).

⁶ Order on Application, Docket No. 99-WPEE-818-RTS, ¶ 69.

⁷ See Exhibit No. LKB- 4.

1 and reliable utility service. Commission policy is to eliminate expenses related to
2 lobbying that were included in the test year.⁸

3

4 **Q. Please describe Staff's Adjustment No. 25 to the income statement.**

5 A. Staff Adjustment No. 25 (IS 25) to the income statement reduces KCPL's
6 operating expense by \$27,924.⁹ This adjustment removes expenses that were
7 erroneously charged to KCPL's 2006 rate case. Costs associated with Midwest
8 Litigation Services, advertising, overtime, and training for speakers bureau are not
9 representative of standard rate case expenses, therefore, should not be recovered
10 from Kansas ratepayers.¹⁰ Staff's adjustment amortizes the 2006 deferred rate
11 case expense adjustment over four years.¹¹

12

13 **Q. Please explain Staff's Adjustment No. 26 (IS 26) to KCPL's 2007 Rate Case**
14 **Amortization Expense.**

15 A. Staff's regulatory commission expense adjustment reduces KCPL's operating
16 expense by \$1,119,744.¹² This adjustment is necessary to update rate case
17 expense through July 6, 2007 for KCPL and July 14, 2007 for Staff and CURB.
18 To determine the proper amount of rate case expense for KCPL's 2007
19 application, Staff added its costs to KCPL's actual rate case expense and
20 amortized the total expense over four years. It should be noted that the rate case
21 expense figure utilized by Staff is tentative and will change. Staff will work with

⁸ Order, Docket No. 02-MDWG-922-RTS, ¶ 30.

⁹ See Exhibit No. LKB- 5.

¹⁰ See Exhibit No. LKB- 10, KCPL Response to KCC Data Request No. 81, 146.

¹¹ See Stipulation and Agreement, Docket No. 06-KCPE-828-RTS, ¶ D (1).

¹² See Exhibit No. LKB- 6.

1 KCPL to determine the final amount of rate case expense before the issuance of a
2 final order.

3

4 **Q. Why is Staff proposing to amortize 2007 Rate Case Expense over four years?**

5 A. The Regulatory Plan Stipulation and Agreement, Docket No. 04-KCPE-1025-GIE
6 allows for KCPL to file an optional rate filing in 2008 and a mandatory rate filing
7 in late 2009. This allows rates to be in effect for as little as one year or as long as
8 three years. If KCPL were allowed to recover the costs over a two-year period,
9 yet chose to bypass the optional rate filing in 2008, KCPL would over-recover
10 rate case expense. Staff's proposed four year amortization period also provides
11 consistency with the rate case expense amortization period approved in the
12 Stipulation and Agreement Order, dated December 4, 2006, in Docket No. 06-
13 KCPE-828-RTS.

14

15 **Q. Please discuss Staff Adjustment No. 27 to Income Statement.**

16 A. Staff Adjustment No. 27 (IS 27) increases operating and maintenance expense by
17 \$16,134.¹³ Staff's adjustment reflects the amount of interest KCPL is required by
18 the Commission to pay on its customer deposits. For calendar year 2007, the
19 Commission approved an interest rate of 4.9%.¹⁴ Because Staff has allowed the
20 Applicant's adjustment to rate base by including customer deposits as a reduction,
21 the corresponding interest expense paid by KCPL on customer deposits should be
22 included in operating expenses.

¹³ See Exhibit No. LKB – 7.

¹⁴ Order dated December 21, 2006, in Docket No. 98-GIMX-348-GIV.

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Q. Please continue by discussing Staff Adjustment No. 28 to the Income

Statement.

A. Staff Adjustment No. 28 (IS 28) results in a decrease of \$131,697 to operating and maintenance expense.¹⁵ Staff's adjustment removes KCPL's ** [REDACTED]

[REDACTED] **

Staff's adjustment is based on two factors. ** [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] **

Allowing KCPL to recover a cost that is merely a rough estimate of a possible future expense is not appropriate for ratepayer recovery. Staff's adjustment removes the O&M expense that is not known and measurable, is projected to occur over a full year outside the end of the test year, and is well outside the scope of Staff's audit.

Q. Please explain Staff Adjustment No. 29 to KCPL's Income Statement.

A. Staff Adjustment No. 29 (IS 29) decreases KCPL's operating expense by \$120,871.¹⁸ Staff's adjustment is the difference between KCPL's Wolf Creek

15 ** [REDACTED] **

16 ** [REDACTED] **

17 ** [REDACTED] **

18 See Exhibit No. LKB- 9.

1 Department of Energy Settlement adjustment and Staff's three-year amortization
2 of the refund. Staff adjusted KCPL's refund because it is not representative of a
3 normal, ongoing business transaction, the cost should be amortized over a three-
4 year period.

5

6 **Q. Please describe the Wolf Creek Department of Energy Settlement in greater**
7 **detail.**

8 A. During fiscal years 1986-1993 Wolf Creek and other utilities claimed they were
9 overcharged by the government for uranium enrichment services. In December
10 2006, KCPL accrued an expense for the Wolf Creek nuclear fuel refund, for
11 money that was to be received from the Department of Energy in a settlement
12 related to the enrichment overcharges lawsuit. Because KCPL recorded a credit
13 (refund) on its books during the test year, but the services were related to prior
14 years, KCPL believed it necessary to reverse the credit in order to properly state
15 the test year cost of service.¹⁹ Reversing the credit (refund) resulted in an
16 increase to KCPL's operating expense.

17

18 **Q. Why is Staff proposing a three-year amortization for Wolf Creek Department**
19 **of Energy Settlement?**

20 A. Some adjustment is necessary to provide ratepayers with the benefit of this
21 refund. KCPL customers already paid for the uranium enrichment services
22 through fuel expenses during fiscal years 1986-1993. Ratepayers are entitled to
23 any refunds related to these services. A three-year amortization period would

¹⁹ See KCPL Response to KCC Data Request No. 91.

1 correspond to KCPL's required rate case filing in 2009.²⁰ Second, the refund is
2 an unusual event that is recorded in the test year, but related to services purchased
3 during prior years. Therefore, amortizing the refund over three-years will result
4 in a more accurate view of KCPL's normal, ongoing operations.

5

6 **Q. Does this conclude your testimony?**

7 A. Yes, thank you.

²⁰ Under the terms of the Stipulation and Agreement in Docket No. 04-KCPE-1025-GIE, KCPL is not required to file a rate case until mid-2009 with rates becoming effective June 1, 2010.

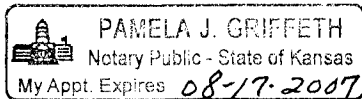
STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Laura Bowman, being duly sworn upon her oath deposes and states that she is an Auditor for the State Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing *Direct Testimony* and that the statements contained therein are true and correct to the best of her knowledge, information and belief.

Laura Bowman
Laura Bowman, Auditor
Utilities Division
Kansas Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 2nd day of August, 2007.



Pamela J. Griffeth
Notary Public

My Appointment Expires: August 17, 2007

Line Number	Account	A	B	C	D	E
		*Actual Balance July 1, 2007	KCPL Pro Forma Adj No. 21 Budgeted Jun. 30, 2007 Balance	Difference July 1, 2007 Actual vs. June 30, 2007 Budget (A-B)	KCPL Pro Forma Adj No. 21 Budgeted Sept. 30, 2007 Balance	Difference July 1, 2007 Actual vs. Sept. 30, 2007 Budget (A-D)
1	1. INTANGIBLE PLANT					
2	(30100) Organization	72,186	72,186	0	72,186	0
3	(30200) Franchises and Consents	22,937	22,937	0	22,937	0
4	(30301) Miscellaneous Intangible Plant	1,559,994	1,559,994	0	1,559,994	0
5	(30302) Miscellaneous Intangible Plant - 5 yr software	43,952,534	45,614,609	(1,662,075)	48,175,103	(4,222,569)
6	(30303) Miscellaneous Intangible Plant - 10 yr software	49,925,047	49,925,047	0	49,925,047	0
7	(30305) Miscellaneous Intangible Plant - WC 5 yr software	8,588,309	8,448,323	139,986	8,448,323	139,986
8	(30307) Miscellaneous Intangible Plant - Structure	34,980				
9	TOTAL Intangible Plant	104,155,987	105,643,096	(1,487,109)	108,203,590	(4,047,603)
10	2. PRODUCTION PLANT					
11	A. Steam Production Plant					
12	(31000) Land and Land Rights	8,763,891	8,763,891	0	8,763,891	0
13	(31100) Structures and Improvements	87,906,479	88,636,439	(729,960)	89,918,477	(2,011,998)
14	(31101) Structures and Improvements - Leasehold Imp.	245,144	245,144	0	245,144	0
15	(31102) Structures and Improvements - H5	8,923,285	8,842,745	80,540	8,802,475	120,810
16	(31200) Boiler Plant Equipment	602,512,262	603,527,907	(1,015,645)	609,770,608	(7,258,346)
17	(31201) Boiler Plant Equipment - Unit Train	23,497,306	23,479,888	17,418	23,471,179	26,127
18	(31202) Boiler Plant Equipment - AQC	33,935,143	33,667,396	267,747	33,540,575	394,568
19	(31203) Boiler Plant Equipment - H5	232,799,813	235,244,678	(2,444,865)	235,019,129	(2,219,316)
20	(31300) Engines and Engine - Driven Equipment	0		0		0
21	(31400) Turbogenerator Units	232,841,375	237,925,933	(5,084,558)	242,231,609	(9,390,234)
22	(31500) Accessory Electric Equipment	90,564,493	93,355,945	(2,791,452)	95,634,211	(5,069,718)
23	(31501) Accessory Electric Equipment - H5	39,557,041	39,488,482	68,559	39,454,292	102,749
24	(31502) Accessory Electric Equipment - Computer	14,320	14,286	34	14,269	51
25	(31600) Misc. Power Plant Equipment	25,424,586	25,101,843	322,743	25,499,176	(74,590)
26	(31601) Misc. Power Plant Equipment - H5	2,305,286	2,301,195	4,091	2,299,150	6,136
27	(31700) Asset Retirement Costs for Steam Production	0	0	0	0	0
28	TOTAL Steam Production Plant	1,389,290,424	1,400,595,772	(11,305,348)	1,414,664,185	(25,373,761)
29	B. Nuclear Production Plant					
30	(32000) Land and Land Rights	3,411,585	3,930,845	(519,260)	4,190,475	(778,890)
31	(32100) Structures and Improvements	399,133,123	398,918,280	214,843	398,877,632	255,491
32	(32101) Structures and Improvements - MO Gross Up	19,168,175	19,168,175	0	19,168,175	0
33	(32200) Reactor Plant	639,787,878	639,471,118	316,760	639,516,510	271,368
34	(32201) Reactor Plant - MO Gross Up	49,161,122	49,161,464	(342)	49,161,464	(342)
35	(32300) Turbogenerator Units	166,045,938	167,063,836	(1,017,898)	167,572,413	(1,526,475)
36	(32301) Turbogenerator Units - MO Gross Up	5,851,464	5,851,464	0	5,851,464	0
37	(32400) Accessory Electric Equipment	135,064,855	134,193,012	871,843	133,772,065	1,292,790
38	(32401) Accessory Electric Equipment - MO Gross Up	6,500,780	6,500,780	0	6,500,780	0
39	(32500) Misc. Power Plant Equipment	69,868,503	68,762,733	1,105,770	68,389,293	1,479,210
40	(32501) Misc. Power Plant Equipment - MO Gross Up	1,164,059	1,164,059	0	1,164,059	0
41	(32600) Asset Retirement Costs for Nuclear Production	0	0	0	0	0
42	(32800) Disallowance - MO Gross Up	0	0	0	0	0

Kansas City Power & Light Co.
 Staff Analysis of Plant In Service
 For the Test Year Ended December 31, 2006

Docket No. 07-KCPE-905-RTS

Exhibit No. LKB - 1

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Line Number	Account	A	B	C	D	E
		Balance July 1, 2007	KCPL Pro Forma Adj No. 21 Budgeted Jun. 30, 2007 Balance	Difference July 1, 2007 Actual vs. June 30, 2007 Budget (A-B)	KCPL Pro Forma Adj No. 21 Budgeted Sept. 30, 2007 Balance	Difference July 1, 2007 Actual vs. Sept. 30, 2007 Budget (A-D)
43	(32801) MPSC Disallowance - 100%	0	0	0	0	0
44	(32802) MO Disallowance - Not MO Jurisdiction	0	0	0	0	0
45	(32803) KCC Disallowance - 100%	(123,574,134)	(123,091,920)	(482,214)	(122,850,620)	(723,514)
46	(32804) KS Disallowance - Not KS Jurisdiction	0	0	0	0	0
47	TOTAL Nuclear Production Plant	1,371,583,348	1,371,093,846	489,502	1,371,313,710	269,638
48	D. Other Production					
49	(34000) Land	1,008,931	1,008,931	0	1,008,931	0
50	(34001) Land Rights	93,269	93,269	0	93,269	0
51	(34100) Structures and Improvements	4,503,141	4,483,592	19,549	4,482,566	20,575
52	(34102) Structures and Improvements Wind	3,484,953	3,300,887	184,066	3,300,887	184,066
53	(34200) Fuel Holders, Products, and Accessories	10,766,775	10,753,653	13,122	10,747,092	19,683
54	(34300) Prime Movers	0	0	0	0	0
55	(34400) Generators	260,902,736	261,521,868	(619,132)	261,553,387	(650,651)
56	(34402) Wind Generation	140,593,818	140,243,012	350,806	140,243,012	350,806
57	(34500) Accessory Electric Equipment	13,956,519	13,902,511	54,008	13,882,222	74,297
58	(34600) Misc. Power Plant Equipment	0	13,627	(13,627)	13,627	(13,627)
59	(34602) Misc. Power Plant Equipment Wind	0	350,805	(350,805)	350,805	(350,805)
60	(34700) Asset Retirement Costs for Other Production	0	0	0	0	0
61	TOTAL Other Production Plant	435,310,142	435,672,155	(362,013)	435,675,798	(365,656)
62	TOTAL Production Plant	3,196,183,914	3,207,361,773	(11,177,859)	3,221,653,693	(25,469,779)
63	3. TRANSMISSION PLANT					
64	(35000) Land	1,584,777	1,582,430	2,347	1,582,430	2,347
65	(35001) Land Rights	23,024,457	22,908,109	116,348	22,908,109	116,348
66	(35002) Land Rights - WC	355	355	0	355	0
67	(35200) Structures and Improvements	4,406,693	4,340,834	65,859	4,332,034	74,659
68	(35201) Structures and Improvements - WC	250,476	250,476	0	250,476	0
69	(35202) Structures and Improvements - WC - MO Gross Up	15,694	15,694	0	15,694	0
70	(35300) Station Equipment	131,331,861	132,134,265	(802,404)	132,984,104	(1,652,243)
71	(35301) Station Equipment - WC	9,717,857	9,717,857	0	9,717,857	0
72	(35302) Station Equipment - WC - MO Gross Up	558,231	558,231	0	558,231	0
73	(35303) Station Equipment - Communication	8,440,697	8,194,937	245,760	8,194,937	245,760
74	(35400) Towers and Fixtures	4,029,692	4,014,719	14,973	4,007,232	22,460
75	(35500) Poles and Fixtures	95,516,569	94,168,760	1,347,809	95,373,490	143,079
76	(35501) Poles and Fixtures - WC	58,255	58,255	0	58,255	0
77	(35502) Poles and Fixtures - WC - MO Gross Up	3,506	3,506	0	3,506	0
78	(35600) Overhead Conductors and Devices	83,280,384	84,808,687	(1,528,303)	86,151,173	(2,870,789)
79	(35601) Overhead Conductors and Devices - WC	39,418	39,418	0	39,418	0
80	(35602) Overhead Conductors and Devices - WC - MO Gross Up	2,552	2,552	0	2,552	0
81	(35700) Underground Conduit	3,080,287	3,068,572	11,715	3,062,715	17,572
82	(35800) Underground Conductors and Devices	2,822,718	2,734,351	88,367	2,690,167	132,551
83	(35900) Roads and Trails	0	0	0	0	0

Kansas City Power & Light Co.
Staff Analysis of Plant In Service
For the Test Year Ended December 31, 2006

Docket No. 07-KCPE-905-RTS
Exhibit No. LKB - 1
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Line Number	Account	A	B	C	D	E
		*Actual Balance July 1, 2007	KCPL Pro Forma Adj No. 21 Budgeted Jun. 30, 2007 Balance	Difference July 1, 2007 Actual vs. June 30, 2007 Budget (A-B)	KCPL Pro Forma Adj No. 21 Budgeted Sept. 30, 2007 Balance	Difference July 1, 2007 Actual vs. Sept. 30, 2007 Budget (A-D)
84	(359.1) Asset Retirement Costs for Transmission Plant	0	0	0		0
85	TOTAL Transmission Plant	368,164,479	368,602,008	(437,529)	371,932,735	(3,768,256)
86	4. DISTRIBUTION PLANT					
87	(36000) Land	8,040,645	9,279,987	(1,239,342)	9,949,039	(1,908,394)
88	(36001) Land Rights	15,659,431	15,512,261	147,170	15,512,261	147,170
89	(36100) Structures and Improvements	10,185,343	10,147,299	38,044	10,115,865	69,478
90	(36200) Station Equipment	144,523,587	149,067,757	(4,544,170)	152,456,078	(7,932,491)
91	(36203) Station Equipment - Communication	3,446,289	3,446,289	0	3,446,289	0
92	(36300) Storage Battery Equipment	0	0	0	0	0
93	(36400) Poles, Towers, and Fixtures	226,852,043	232,485,699	(5,633,656)	237,830,823	(10,978,780)
94	(36500) Overhead Conductors and Devices	186,749,823	191,202,684	(4,452,861)	195,856,212	(9,106,389)
95	(36600) Underground Conduit	148,903,640	149,988,492	(1,084,852)	152,943,050	(4,039,410)
96	(36700) Underground Conductors and Devices	331,332,636	330,034,787	1,297,849	335,277,610	(3,944,974)
97	(36800) Line Transformers	216,132,706	211,890,242	4,242,464	212,718,353	3,414,353
98	(36900) Services	80,473,321	80,035,364	437,957	80,119,547	353,774
99	(37000) Meters	84,607,190	83,151,279	1,455,911	82,873,393	1,733,797
100	(37100) Installations on Customer Premises	9,749,272	9,528,685	220,587	9,626,343	122,929
101	(37200) Leased Property on Customer Premises	0	0	0	0	0
102	(37300) Street Lighting and Signal Systems	36,147,887	35,749,244	398,643	35,813,052	334,835
103	(37400) Asset Retirement Costs for Distribution Plant	0	0	0		
104	TOTAL Distribution Plant	1,502,803,813	1,511,520,069	(8,716,256)	1,534,537,915	(31,734,102)
105	5. GENERAL PLANT					
106	(38900) Land and Land Rights	2,254,637	2,252,136	2,501	2,252,136	2,501
107	(39000) Structures and Improvements	52,981,497	53,592,184	(610,687)	54,030,948	(1,049,451)
108	(39001) Structures and Improvements - Leasehold Imp. (Bonfil)	88,945	88,945	0	88,945	0
109	(39002) Structures and Improvements - Leasehold Imp. (1201 Walnut)	1,666,354	1,666,354	0	1,666,354	0
110	(39003) Structures and Improvements - Leasehold Imp. (801 Charlotte)	1,733,211	1,668,623	64,588	1,668,623	64,588
111	(39004) Structures and Improvements - Leasehold Imp. (Marshall)	123,334	123,334	0	123,334	0
112	(39100) Office Furniture and Equipment	12,117,960	10,380,582	1,737,378	10,291,766	1,826,194
113	(39101) Office Furniture and Equipment - WC	2,632,769	2,591,569	41,200	2,591,569	41,200
114	(39102) Office Furniture and Equipment - Computer	118,095	103,259	14,836	103,259	14,836
115	(39200) Transportation Equipment - Autos	721,329	806,035	(84,706)	806,035	(84,706)
116	(39201) Transportation Equipment - Light Trucks	7,079,899	8,814,889	(1,734,990)	8,814,889	(1,734,990)
117	(39202) Transportation Equipment - Heavy Trucks	20,163,680	19,388,909	774,771	20,164,259	(579)
118	(39203) Transportation Equipment - Tractors	685,141	545,050	140,091	545,050	140,091
119	(39204) Transportation Equipment - Trailers	1,164,019	1,116,608	47,411	1,116,608	47,411
120	(39300) Stores Equipment	665,341	654,108	11,233	648,492	16,849
121	(39400) Tools, Shop, and Garage Equipment	3,495,659	3,383,745	111,914	3,403,267	92,392
122	(39500) Laboratory Equipment	4,899,489	4,883,739	15,750	4,897,704	1,785
123	(39600) Power Operated Equipment	13,613,019	11,072,068	2,540,951	10,654,519	2,958,500

Kansas City Power & Light Co.
 Staff Analysis of Plant In Service
 For the Test Year Ended December 31, 2006

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Line Number	Account	A	B	C	D	E
		*Actual Balance July 1, 2007	KCPL Pro Forma Adj No. 21 Budgeted Jun. 30, 2007 Balance	Difference July 1, 2007 Actual vs. June 30, 2007 Budget (A-B)	KCPL Pro Forma Adj No. 21 Budgeted Sept. 30, 2007 Balance	Difference July 1, 2007 Actual vs. Sept. 30, 2007 Budget (A-D)
124	(39700) Communication Equipment	85,177,222	81,016,796	4,160,426	81,363,521	3,813,701
125	(39701) Communication Equipment - WC	143,390	143,390	0	143,390	0
126	(39702) Communication Equipment - WC - MO Gross Up	9,280	9,280	0	9,280	0
127	(39800) Miscellaneous Equipment	277,098	195,508	81,590	190,128	86,970
128	SUBTOTAL	211,811,368	204,497,111	7,314,257	205,574,076	6,237,292
129	(39900) Other Tangible Property					
130	(399.1) Asset Retirement Costs for General Plant					
131	TOTAL General Plant	211,811,368	204,497,111	7,314,257	205,574,076	6,237,292
132	TOTAL Electric Plant In Service	5,383,119,561	5,397,624,057	(14,504,496)	5,441,902,009	(58,782,448)

* July 1, 2007 balances are the same as June 30, 2007 balances

Notes: (1) Ledger balances exclude any Non-utility property

Source: KCPL pro forma adjustment number 21 workpapers

Source: KCPL response to KCC Data Request No. 373

Kansas City Power and Light Company
Advertising Expense Elimination
Income Statement Adjustment No. 22
For the Test Year Ended December 31, 2006

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Line No.	Classification	FERC Account Number	Total Amount	Staff Adjustments	Kansas Allocator	Kansas Allocation Amount	Staff Adjusted Amount
1	General						
	Account Balances	916000	(7,221)		C1	46.3278% (3,345)	
		908000	(92,042)		C2	46.3270% (42,640)	
		930100	(450)		C1	46.3278% (208)	
		909000	(21,400)		C1	46.3278% (9,914)	
						<u>(56,108)</u>	
	Less:						
	Directory Listing	913000		(95)	C1	46.3278% (44)	
	2007 Chamber Directory AD	908000		(886)	C2	46.3270% (410)	
	Total Adjustments		<u>(122,094)</u>	<u>(981)</u>		<u>(454)</u>	
	Staff Jurisdictional Adjustment to General						(55,654)
2	Institutional						
	Account Balances	908000	(104,062)		C2	46.3270% (48,209)	
		909000	(93,394)		C1	46.3278% (43,267)	
		913000	(22,100)		C1	46.3278% (10,238)	
		916000	(38,201)		C1	46.3278% (17,698)	
		930100	(125,173)		C1	46.3278% (57,990)	
						<u>(177,402)</u>	
	Less:						
	economic dev wind ad	908000		(1,951)	C2	46.3270% (904)	
	Power Talk Wind Presentation	908000		(5,591)	C2	46.3270% (2,590)	
	Wind Speakers Bureau Presentation	908000		(13,546)	C2	46.3270% (6,275)	
	Speakers Bureau EOC	908000		(983)	C2	46.3270% (455)	
	Speakers Bureau Plant Tour	908000		(1,326)	C2	46.3270% (614)	
	New Customer Handbook Film	909000		(190)	C1	46.3278% (88)	
			<u>(382,930)</u>	<u>(23,587)</u>		<u>(10,927)</u>	
						50%	
	Total Adjustments					<u>(5,463)</u>	
	Staff Jurisdictional Adjustment to Institutional						(171,939)
3	Institutional / Safety	908000		(52,898)	C2	46.3270% (24,506)	(24,506)
4	Other						
	Hispanic Research Expense	916000		(793)	C1	46.3278% (367)	
	Hispanic Outreach Planning	909000		(16,357)	C1	46.3278% (7,578)	
	Board Awards	908000		(1,311)	C2	46.3270% (607)	
	2006 AD Effectiveness Study	908000		(1,086)	C2	46.3270% (503)	
				<u>(19,547)</u>			
	Staff Jurisdictional Adjustment to Other						(9,056)

Kansas City Power and Light Company
Advertising Expense Elimination
Income Statement Adjustment No. 22
For the Test Year Ended December 31, 2006

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Line No.	Classification	FERC Account Number	Total Amount	Staff Adjustments	Kansas Allocator	Kansas Allocation Amount	Staff Adjusted Amount
5	Promotional						
	Account Balances	908000		(140,981)	C2	46.3270%	(65,312)
		909000		(496)	C1	46.3278%	(230)
		930100		<u>(5,580)</u>	C1	46.3278%	<u>(2,585)</u>
				(147,056)			
	Staff Jurisdictional Adjustment to Promotional						(68,127)
6	Safety						
	2006 First Quarter Sponsorship	909000		(24,601)	C1	46.3278%	(11,397)
	Customer communications planning	909000		<u>(60,000)</u>	C1	46.3278%	<u>(27,797)</u>
				(84,601)			
	Staff Jurisdictional Adjustment to Safety						(39,194)
7	STIP						
	Earth Day Ad	909000		(8,907)	C1	46.3278%	(4,126)
	KC Chamber Directory Ad	909000		(3,200)	C1	46.3278%	(1,482)
	Chamber Directory Ad	909000		(1,350)	C1	46.3278%	(625)
	Earth / Arbor Day Ad	909000		(1,686)	C1	46.3278%	(781)
	Baseball TV STIP AD Concept	909000		<u>(3,561)</u>	C1	46.3278%	(1,650)
				(18,704)			
8	Staff Jurisdictional Adjustment to STIP						<u>(8,665)</u>
9	Staff Jurisdictional Adjustment to Advertising Expense						<u>(377,140)</u>
10	Staff Adjustment by FERC Account						
		908000	Customer Assistance Expense				(175,948)
		909000	Info/Instruct Advertising Expense				(108,804)
		913000	Sales Exp-Oper-Advertising				(10,194)
		916000	Sales Exp-Oper-Misc Expense				(21,411)
		930100	General Advertising Expense				<u>(60,783)</u>
							<u>(377,140)</u>

Sources: KCPL Response to KCC Data Request No. 43, 75, 106

Kansas City Power and Light Company
 Golf, Country Club, and Sporting Event Expense Elimination
 Income Statement Adjustment No. 23
 For the Test Year Ended December 31, 2006

Line No.	Vendor	Description	Account Number	Total		Kansas Jurisdiction		
				Amount	Amount	Allocator	%	
1	Painted Hills	Dist Operations Spring Golf Tournament, Employee-Benefits Rec Activities	926003	(10,500)	(10,500)	Sal & Wages	44.9307%	(4,718)
2	St. Andrews Golf Club	Golf Tournament, Employee- Benefits Recreational Activities	926003	(1,200)	(1,200)	Sal & Wages	44.9307%	(539)
3	Mid-America Assistance Coalition	Golf Tournament, Annual Luncheon	930250	(1,500)	(1,500)	E2	42.3166%	(635)
4	Mid-America Assistance Coalition	Golf Tournament, Annual Luncheon	912000	(900)	(900)	C2	46.3270%	(417)
5	Platte County EDC	Golf Marketing Tour, 4/2006 Investor Renewal Notice	921000	(3,000)	(3,000)	E2	42.3166%	(1,269)
6	Platte County EDC	Golf Marketing Tour, 6/2006 Investor Renewal Notice	921000	(1,000)	(1,000)	E2	42.3166%	(423)
7	Platte County EDC	Golf Marketing Tour, 12/2006 Investor Renewal Notice	921000	(400)	(400)	E2	42.3166%	(169)
8	Platte County EDC (GPES)	A&G Exp Oper Office Expense, 4/2006 Golf Marketing Tour, Sponsor	921000	(575)	(575)	E2	42.3166%	(243)
9	Golf Tournament (GPES)	A&G Exp Oper Office Expense	921000	(542)	(542)	E2	42.3166%	(229)
10	Golf Tournament (GPES)	A&G Exp Oper Office Expense	921000	(100)	(100)	E2	42.3166%	(42)
11	Meadowlake Country Club	Golf Tournament	500000	(309)	(309)	D2	45.0305%	(139)
12	River Park Golf, LLC	34th Annual Awards Banquet	912000	(1,830)	(1,830)	C2	46.3270%	(848)
13	Ironhorse Golf Club	Distribution Allowance	908000	(6,419)	(6,419)	C2	46.3270%	(2,974)
14	Ironhorse Golf Club	Deposit for Customer Event	921000	(500)	(500)	E2	42.3166%	(212)
15	Falcon Ridge Golf Course	Golf Outing Agreement	908000	(900)	(900)	C2	46.3270%	(417)
16	Volleyball Equipment	Sports Equipment	926003	(40)	(40)	Sal & Wages	44.9307%	(18)
17	Worlds of Fun	Deposit for 2006 Employee Event	926003	(20,000)	(20,000)	Sal & Wages	44.9307%	(8,986)
18	Worlds of Fun	Employee Event	926003	(1,445)	(1,445)	Sal & Wages	44.9307%	(649)
19	Worlds of Fun	Lightin the Night 2	926003	(143,952)	(143,952)	Sal & Wages	44.9307%	(64,678)
20	Worlds of Fun	Tickets	926003	(7,079)	(7,079)	Sal & Wages	44.9307%	(3,180)
21	All Season Party Rental	Employee Benefit Company Wide Recreation	926003	(218)	(218)	Sal & Wages	44.9307%	(98)
22	Brancato's Robinson Catering	Employee Benefits-Company Wide Recreation	926003	(344)	(344)	Sal & Wages	44.9307%	(345)

Kansas City Power and Light Company
 Golf, Country Club, and Sporting Event Expense Elimination
 Income Statement Adjustment No. 23
 For the Test Year Ended December 31, 2006

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Line No.	Vendor	Description	Account Number	Kansas Jurisdiction		
				Total Amount	%	
23	Corporate Challenge	Employee Benefit - Recreational Activity	926003	(3,562)	44.9307%	(1,601)
24	American Multi-Cinema Inc.	Replenish Movie Tickets	926003	(2,508)	44.9307%	(1,127)
25	American Multi-Cinema Inc.	Replenish Movie Tickets	926003	(2,508)	44.9307%	(1,127)
26	American Multi-Cinema Inc.	Replenish Movie Tickets	926003	(1,061)	44.9307%	(477)
27	Barkley & Evergreen	KC Chiefs	921000	(19,691)	42.3166%	(8,333)
28	Barkley & Evergreen	Extra Chiefs Tickets / Parking	921000	(1,690)	42.3166%	(715)
29	Barkley & Evergreen	Extra Chiefs Tickets / Parking	926003	(890)	44.9307%	(400)
30	Barkley & Evergreen	KC Chiefs	921000	(11,303)	42.3166%	(4,783)
31	Barkley & Evergreen	Extra Chiefs Tickets / Parking	921000	(1,268)	42.3166%	(537)
32	Herschend Family Entertainment Corp.	Ticket Reimbursement	926003	(1,621)	44.9307%	(728)
33	Herschend Family Entertainment Corp.	Cons Ticket - Silver Dollar	926003	(780)	44.9307%	(350)
34	Herschend Family Entertainment Corp.	Silver Dollar City Tickets	926003	(1,812)	44.9307%	(814)
35	Johnson Co Parks and Recreation	Employee Benefit Co Wide Recreation	926003	(3,000)	44.9307%	(1,348)
36	Levy Restaurants / Arrowhead Club	Chiefs vs 49ers	921000	(1,268)	42.3166%	(537)
37	Levy Restaurants / Arrowhead Club	Aug 31 Chiefs game	921000	(1,584)	42.3166%	(670)
38	Levy Restaurants / Arrowhead Club	Chiefs vs 49ers	926003	(400)	44.9307%	(180)
39	Simon Gift Cards	Sick-time Reconciliation	557000	(3,250)	43.8865%	(1,426)
40	Simon Gift Cards	More Gift Cards	926004	(893)	44.9307%	(401)
41	Simon Gift Cards	Employee Gift Cards	926004	(55,463)	44.9307%	(24,920)
42	Kemper Arena Box Office	Tickets	926005	(2,282)	44.9307%	(1,025)
43	Kansas City Sports	34th Annual Awards Banquet	921000	(1,250)	42.3166%	(529)
44	Kansas City Sports	Corp Membership Dues	930230	(2,500)	42.3166%	(1,058)
45	Kansas City Chiefs	Sponsorship Contract	908000	(14,000)	46.3270%	(6,486)
46	Kansas City Chiefs	KC Chiefs 2006 Season Tickets	926003	(30,580)	44.9307%	(13,740)
47	Kansas City Chiefs	Ticket Reimbursement	926003	14,556	44.9307%	6,540

Line No.	Vendor	Description	Account Number	Kansas Jurisdiction	
				Total Amount	Allocator % Amount
48	Kansas City Royals	Royals Tickets	588000	(2,247)	Dist Ops 44.5405% (1,001)
49	Kansas City Royals	KC Royals	908000	(4,928)	C2 46.3270% (2,283)
50	Kansas City Royals	Royal Pavillion	908000	(400)	C2 46.3270% (185)
51	Kansas City Royals	Pavillion Rental Fee and Tickets	908000	(4,250)	C2 46.3270% (1,969)
52	Kansas City Royals	KC Royals 114, AA, Seat 4	926003	(1,539)	Sal & Wages 44.9307% (691)
53	Kansas City Royals	2007 Royals Season Tickets	926003	(29,970)	Sal & Wages 44.9307% (13,466)
54	Kansas City Royals	Customer Appreciation	930100	(2,250)	C1 46.3278% (1,042)
55	Kansas City Royals	Employee Reimbursement - Royals	926003	5,690	Sal & Wages 44.9307% 2,557
56	Richard Petty Driving Experience	KS Speedway Promotional	908000	(4,858)	C2 46.3270% (2,251)
57	Kansas Speedway	Season Tickets	926003	(1,170)	Sal & Wages 44.9307% (526)
58	Total Staff Jurisdictional Adjustment to Sporting Events, Etc.				<u>(178,857)</u>
59	Staff Adjustment by FERC Account				
			500000	Prod Steam-Oper-Supv& Enginr	(139)
			557000	Prod Other-Other Expense	(1,426)
			588000	Distr Oper-Misc Distr Expense	(1,001)
			908000	Customer Assistance Expense	(16,564)
			912000	Sales Expense	(1,265)
			921000	A&G Exp-Oper-Office Exp	(18,691)
			926003	Emp Ben-Recreational Activ	(110,689)
			926004	Cost of Misc Employee Benefits	(25,321)
			926005	Emp Ben-Empl Assist Prgrms	(1,025)
			930100	General Advertising Expense	(1,042)
			930230	Miscellaneous A&G-Company Assoc Dues	(1,058)
			930250	Miscellaneous A&G	(635)
					<u>(178,857)</u>

Sources: KCPL Response to KCC DR No. 36, 63, 76, 103, 109, 304
 Sources: KCPL Response to MPSC DR No. 0140, 0193

Kansas City Power and Light Company
Lobbying Expense Elimination
Income Statement Adjustment No. 24
For the Test Year Ended December 31, 2006

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Line No.	FERC Account Number	Recipient	Expense Amount		Kansas Allocator	Kansas Allocator %	Kansas Allocation
1	588000	Missouri Chamber of Commerce & Industry	(179)	(179)	Dist Ops	44.5405%	(80)
2	920000	Missouri Chamber of Commerce & Industry	(10,513)				
3	920000	Missouri Chamber of Commerce & Industry	(13,630)				
4	920000	Missouri Chamber of Commerce & Industry	(11,513)				
5	920000	Missouri Chamber of Commerce & Industry	(3,782)				
6	920000	Missouri Chamber of Commerce & Industry	(1,466)				
7	920000	Missouri Chamber of Commerce & Industry	(1,664)				
8	920000	Missouri Chamber of Commerce & Industry	(238)				
9	920000	Missouri Chamber of Commerce & Industry	(236)				
10	920000	Missouri Chamber of Commerce & Industry	(11,834)				
11	920000	Missouri Chamber of Commerce & Industry	(98)				
12	920000	Missouri Chamber of Commerce & Industry	(839)				
13	920000	Missouri Chamber of Commerce & Industry	(686)	(56,499)	Sal & Wages	44.9307%	(25,385)
14	921000	Missouri Chamber of Commerce & Industry	(7)				
15	921000	Missouri Chamber of Commerce & Industry	(287)				
16	921000	Missouri Chamber of Commerce & Industry	(341)				
17	921000	Missouri Chamber of Commerce & Industry	(481)				
18	921000	Missouri Chamber of Commerce & Industry	(916)				
19	921000	Missouri Chamber of Commerce & Industry	(395)				
20	921000	Missouri Chamber of Commerce & Industry	(1,215)				
21	921000	Missouri Chamber of Commerce & Industry	(63)				
22	921000	Greater Kansas City Chamber of Commerce	(2,500)				
23	921000	Five Star Speakers	-5000				
24	921000	Pinnacle Technology Inc.	(295)	(11,500)	E2	42.3166%	(4,866)
25	923000	Patek & Associates	(5,000)				
26	923000	Overton Group Inc.	(1,625)				
27	923000	Overton Group Inc.	(13,000)	(19,625)	E2	42.3166%	(8,305)
28	926402	Overton Group Inc.	(175)	(175)	Sal & Wages	44.9307%	(79)
29	926511	Overton Group Inc.	(15,563)				
30	926511	Overton Group Inc.	(13,724)				
31	926511	Overton Group Inc.	(14,218)				
32	926511	Overton Group Inc.	(6,499)				
33	926511	Overton Group Inc.	(5,671)				
34	926511	Overton Group Inc.	(6,267)				
35	926511	Overton Group Inc.	(7,060)				
36	926511	Overton Group Inc.	(4,522)				
37	926511	Overton Group Inc.	(5,551)				
38	926511	Overton Group Inc.	(3,919)				
39	926511	Overton Group Inc.	(4,331)				
40	926511	Overton Group Inc.	(3,823)	(91,149)	Sal & Wages	44.9307%	(40,954)
41	928011	Overton Group Inc.	(606)	(606)	D2	45.0305%	(273)
42	933000	Overton Group Inc.	(104)				
43	933000	Overton Group Inc.	(12)	(116)	392	46.5061%	(54)
44	930230	Overton Group Inc.	(624)	624	E2	42.3166%	(264)

Kansas City Power and Light Company
 Lobbying Expense Elimination
 Income Statement Adjustment No. 25
 For the Test Year Ended December 31, 2006

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Line No.	FERC Account Number	Expense Amount	Kansas Allocator	Kansas Allocator %	Kansas Allocation
45		(180,472)	(179,224)		<u>(80,259)</u>
46	Staff Adjustment by FERC Account				
	588000	Distr Oper - Misc Distr Expense			(80)
	920000	A&G Labor Expense			(25,385)
	921000	A&G Exp - Office Expense			(4,866)
	923000	Outside Services Employed			(8,305)
	926402	Post - Retirement Ben - H&W			(79)
	926511	PR Tax, Pens & Bnfits on O&M			(40,954)
	928011	Reg Comm Exp-MO Proceeding Exp			(273)
	930230	Misc A&G - Company Assoc Dues			(264)
	933000	Transportation Expense			(54)
					<u>(80,259)</u>

Source: KCPL Repsonse to KCC Data Request No. 34, 36, 41, 109, 143, 149

Kansas City Power & Light Co.
Deferred Rate Case Expense
Income Statement Adjustment No. 25
For the Test Year Ended December 31, 2006

Docket No. 07-KCPE-905-RTS
Exhibit No. LKB - 5

Line No.	Source	Acct. No.	Description	Amount
1	1	182451	Balance at December 31, 2005	106,907
2			Balance at December 31, 2006	1,101,218
3			Projected Q1 2007	<u>100,000</u>
4	1		KCPL Total Deferral 2006 Case	1,308,125
5			Less:	
6	1		Projected Q1 2007	100,000
7	2		Midwest Litigation Services (Missouri)	2,529
8	2		Kuhn & Wittenborn Advertising	2,568
9	2		Labor - Overtime - Management	2,210
10	2,3		Trng for Speakers Bureau (Cheryl H. Kuhn)	4,200
11	2		Cybertech (Posting - job opening 7/06)	<u>189</u>
12			Staff Total Deferral 2006 Case	1,196,430
13	4		Amortization Period (years)	<u>4</u>
14			Annual Amortization Amount	<u><u>299,107</u></u>
15			Staff Deferred Rate Case Expense	299,107
16		928000	KCPL Deferred Rate Case Expense	<u>327,031</u>
17		928000	Staff Adjustment	<u><u>(27,924)</u></u>

- 1 Source: KCPL Workpaper - 32B
- 2 Source: KCPL Response to KCC Data Request No. 81
- 3 Source: KCPL Response to KCC Data Request No. 146
- 4 Source: Order Dated December 4, 2006; Docket No. 06-KCPE-828-RTS

Kansas City Power & Light Co.
 2007 Regulatory Expense
 Income Statement Adjustment No. 26
 For the Test Year Ended December 31, 2006

Docket No. 07-KCPE-905-RTS
 Exhibit No. LKB - 6

Line No.	Source	Acct. No.	Expense	Amount
1	1	182453	KCPL Rate Case Expense (thru July 6, 2007)	206,996
2			KCC Staff & CURB Rate Case Expense (thru July 14, 2007)	150,857
3			Estimated Rate Case Expense (thru Sept. 30, 2007)	<u>100,000</u>
4			Total Estimated Rate Case Expense thru Sept. 30, 2007	457,852
5			Staff Amortization Period (years)	<u>4</u>
6			Staff Annual Rate Case Expense	114,463
7	2	928000	KCPL Annual Rate Case Expense	1,561,238
8	3		KCPL 2006 Deferred Rate Case Expense	<u>(327,031)</u>
9			KCPL Adjusted Annual Rate Case Expense	1,234,207
10		928000	Staff Adjustment to Rate Case Expense	<u>(1,119,744)</u>

1 Source: KCPL Response to KCC Data Request No. 366

2 Source: KCPL Application Section 9, Schedule 4

3 Source: KCPL Workpaper - 32B; 2006 Deferred Rate Case Expense is accounted for in Staff Adjustment No. 25, therefore, should be removed from this adjustment

Kansas City Power & Light Co.
 Staff Customer Deposits Interest Expense
 Income Statement Adjustment No. 27
 For the Test Year Ended December 31, 2006

Docket No. 07-KCPE-905-RTS
 Exhibit No. LKB - 7

Line No.	Source	Description	Account	Amount
1	1,2	KCPL Customer Deposit Included in Application		1,937,355.29
2	3	Commission Approved Interest Rate on Customer Deposits		<u>4.90%</u>
3		Staff Interest Expense on Customer Deposits		94,930.41
4	4	KCPL Interest Expense on Customer Deposits		<u>78,796.00</u>
5		Staff Adjustment to Interest Expense on Customer Deposits	431	<u><u>16,134.41</u></u>

- Sources:
- 1 KCPL Application, Section 9, SCH 1, Page 2 of 14, Line No.1-055
 - 2 KCPL Response to KCC Data Request No. 77
 - 3 Order dated December 21, 2006, Docket No. 98-GIMX-348-GIV
 - 4 KCPL Application, Section 9, Revenue Requirement Summary, Page 1of 14, Line No. 1-023

Exhibit LKB-8

**This
Exhibit
Contains
Confidential
Information**

Kansas City Power & Light Co.
 Wolf Creek Settlement Distribution
 Income Statement Adjustment No. 29
 For the Test Year Ended December 31, 2006

Docket No. 07-KCPE-905-RTS
 Exhibit No. LKB - 9

Line Number	Description	Account Number	Allocator	%	Amount
1	Wolf Creek Department of Energy Settlement (Company Total)				908,829
2	KCPL Share			47%	<u>427,150</u>
3	Staff Amortization Period (yrs)				3
4	KCPL Amortized Share (total company)				<u>142,383</u>
5	Kansas Jurisdictional	518000	E1	42.4456%	60,435
6	KCPL Wolf Creek Department of Energy Settlement (KS Jurisdictional)				<u>181,306</u>
7	Staff Adjustment to Wolf Creek Department of Energy Settlement	518000			<u><u>(120,871)</u></u>

Source: KCPL Workpaper - Adjustment 11b

Source: KCPL Response to KCC Data Request No. 91

Exhibit LKB-10

**This
Exhibit
Contains
Confidential
Information**

CERTIFICATE OF SERVICE

07-KCPE-905-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Direct Testimony was placed in the United States mail, postage prepaid, or hand-delivered this 3rd day of August, 2007, to the following:

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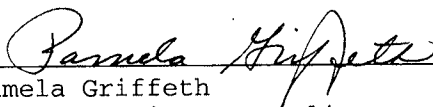
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Pamela Griffeth
Administrative Specialist

* Denotes those receiving the Confidential version