

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of Kansas City)
Power & Light Company for Approval to)
Make Certain Changes for Electric Service to)
Begin the Implementation of Its Regulatory)
Plan)

Case No. ER-2006-0314

**RECONCILIATION/RECONCILEMENT AS OF DATE OF
CONCLUSION OF TRUE-UP TO SEPTEMBER 30, 2006**

Comes now the Staff of the Missouri Public Service Commission (Staff) and files the attached Reconciliation/Reconcilement reflecting the quantification of the various parties' positions as of the conclusion of the true-up to September 30, 2006. For the Commission's convenience, the Staff notes the following summary information on lines 1 and 30 of the Reconciliation/Reconcilement respecting KCPL's and the Staff's cases:

	<u>Rev Req Without Reg Plan Amort</u>	<u>Reg Plan Amort</u>	<u>Rev Req With Reg Plan Amort</u>
KCPL	\$44,806,228	\$10,993,772	\$55,800,000
Staff	(\$28,430,751)	\$56,164,390	\$27,733,639

Wherefore the Staff hereby submits the most current iteration of the Reconciliation / Reconcilement for the pending case as of the conclusion of the true-up to September 30, 2006.

Respectfully submitted,

/s/ Steven Dottheim
Steven Dottheim
Chief Deputy General Counsel
Mo. Bar No. 29149

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Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record on this 1st day of December, 2006.

/s/ Steven Dottheim

Kansas City Power & Light Company
ER-2006-0314
True-Up Reconciliation as of 9/30/2006

Line No.			Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirement		44,806,228	10,993,772	55,800,000
	Rate of Return & Capital Structure				
2	Return on Equity Issue - KCPL-11.50%, Staff - 9.37%		(\$23,622,405)		
	Rate Base Issues :				
3	AFUDC on Hawthorn 5 rebuild	(906,869)			
4	Eliminate Depr. Related to AFUDC Adj.	82,314			
5	Regulatory Asset - Regulatory Expense	(137,204)			
6	January 2002 Ice Storm	(195,701)			
7	Deferred Costs-LED-LDI project	(130,278)			
8	Deferred Costs-CORPDP-KCPL	(112,775)			
9	Sub-Total - Rate Base Issues		(1,400,513)		
	Jurisdictional Allocation Issue - Excluding Off System Sales				
10	Jurisdictional Allocation Issue		(4,580,172)		
	Income Statement - Revenue Issues				
11	Normalize Test Year for Weather	(\$356,726)			
12	Off-System Sales Margin	(\$15,243,463)			
13	Off System Sales - Unused Energy Allocator	(\$3,997,035)			
14	Sub Total - Revenue Issues		(\$19,597,224)		
	Income Statement - Expense Issues				
15	Property Taxes	(1,449,209)			
16	Remove Long Term Incentive Compensation	(899,094)			
17	Normalize Bad Debt Expense	(134,438)			
18	Remove Severance Costs	(483,396)			
19	Annualize Rate Case Expense	(177,686)			
20	AAO Amortization-Ice Storm	(3,041,334)			
21	Annualize Payroll Taxes	(291,434)			
22	Payroll Annualization	(2,699,981)			
23	Incentive Compensation	(2,500,195)			
24	Production Maintenance Expense	(709,110)			
25	Injuries & Damages	(585,151)			
26	Transmission and Distribution (T&D) Maint Expense	(915,474)			
27	Annualize Depreciation Expense	(10,150,162)			
28	Sub Total - Operations & Maintenance Expense Issues		(24,036,665)		
29	Total Value of All Issues		(73,236,979)		
30	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		(28,430,751)	56,164,390	27,733,639
31	Regulatory Plan Amortization - Book Depreciation Increase		56,164,390		
32	Staff Revenue Requirement After Regulatory Plan Amortization		27,733,639		
	Office of Public Counsel - Difference from Staff Position				
33	OPC - Off-System Sales Margin		(5,163,054)		
34	OPC - Return on Equity - 9.90 %		5,765,714		
35	OPC - Capital Structure		(411,837)		
36	OPC - Eliminate Surface Transportation Complaint Case Costs		(160,307)		
37	OPC - SO2 Liability - Offset to Rate Base		(133,163)		
38	Revenue Requirement - OPC		27,630,992		
	Department of Energy - Difference from Staff Position - Before Amortization				
39	DOE - Off System Sales Margin		(5,163,054)		
40	DOE - Return on Equity - 9.00 %		(4,185,335)		
41	DOE - Eliminate Amortization of Ice Storm AAO		(1,520,668)		
42	Revenue Requirement - Department of Energy		(39,299,808)		

Filed December 1, 2006