

Exhibit No : 902
Witness: James T. Selecky
Type of Exhibit: Rebuttal Testimony
Issues: Cost of Service
Sponsoring Parties: Wal-Mart Stores East, LP
Case No : ER-2006-0314

**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
in its Charges for Electric Service to
Begin the Implementation of its
Regulatory Plan

Case No. ER-2006-0314

FILED³

SEP 15 2006

Rebuttal Testimony of

James T. Selecky
on Cost of Service

Missouri Public
Service Commission

FILED

NOV 13 2006

On Behalf of

Wal-Mart Stores East, LP

Missouri Public
Service Commission

September 15, 2006



BRUBAKER & ASSOCIATES, INC.
ST. LOUIS, MO 63141-2000

Project 8627

Wal-Mart
Exhibit No. 902
Case No(s). ER-2006-0314
Date 10-16-06 Rptr XF

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STATE OF MISSOURI)
COUNTY OF ST. LOUIS) SS

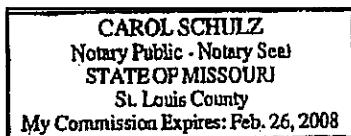
Affidavit of James T. Selecky

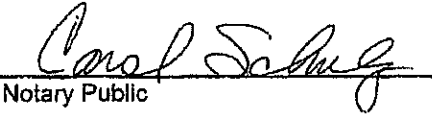
James T. Selecky, being first duly sworn, on his oath states:

1. My name is James T. Selecky. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 1215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141-2000. We have been retained by Wal-Mart Stores East, LP in this proceeding on their behalf.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony on cost of service issues which was prepared in written form for introduction into evidence in Missouri Public Service Commission Case No. ER-2006-0314.
3. I hereby swear and affirm that the testimony is true and correct and that it shows the matters and things it purports to show.


James T. Selecky

Subscribed and sworn to before this 15th day of September 2006.




Notary Public

My Commission Expires February 26, 2008.

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Rebuttal Testimony of James T. Selecky

1 Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

2 A James T. Selecky; 1215 Fern Ridge Parkway, Suite 208; St. Louis, MO 63141-2000.

3 Q ARE YOU THE SAME JAMES T. SELECKY WHO HAS PREVIOUSLY FILED
4 TESTIMONY IN THIS PROCEEDING?

5 A Yes. I have previously filed direct testimony on cost of service and revenue allocation
6 issues.

7 Q ARE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE OUTLINED IN
8 THAT PRIOR TESTIMONY?

9 A Yes. This information is included in Appendix A to my direct testimony on cost of
10 service and revenue allocation issues.

11 Q BASED ON YOUR REVIEW OF THE OTHER INTERVENING PARTIES' DIRECT
12 TESTIMONY IN THIS PROCEEDING ON COST OF SERVICE, DO YOU HAVE ANY
13 REVISIONS, ADJUSTMENTS OR ADDITIONS TO YOUR DIRECT TESTIMONY?

14 A No. I continue to support the use of the cost of service studies that allocate the fixed

James T. Selecky
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1 production cost either on the coincident peak method or the average and excess
2 demand method.

3 Q DO YOU HAVE ANY COMMENTS TO MAKE REGARDING THE MPSC STAFF
4 WITNESS JANICE PYATTE'S TESTIMONY ON COST OF SERVICE ISSUES?

5 A Yes. I oppose Ms. Pyatte's method of allocating production and transmission cost to
6 the classes using a version of the average and peak method. Because I have
7 addressed this issue in my direct testimony, I will not repeat any of the arguments.

8 Q DO YOU HAVE ANY COMMENTS ON THE OFFICE OF PUBLIC COUNCIL
9 WITNESS BARBARA MEISENHEIMER'S DIRECT TESTIMONY ON COST OF
10 SERVICE?

11 A Yes. One of the methods Ms. Meisenheimer proposes includes the allocation of
12 production costs on a version of an average and peak demand allocator. As
13 previously indicated, my opposition to utilizing the average and peak demand
14 allocator is discussed in my direct testimony.

15 The second method allocates the production plant using a time-of-use
16 allocator (TOU). The results of this allocation appear to overallocate costs on energy
17 and do not adequately rely on the summer peaks that drive KCPL's need for
18 additional capacity. Accordingly, I oppose this allocation method for production plant
19 because it does not properly reflect cost causation.

20 Q DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY AT THIS TIME?

21 A Yes, it does.

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James T. Selecky
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BRUBAKER & ASSOCIATES, INC.