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 Implement its Regulatory)	<u>File No. ER-2010-0355</u> Tariff No JE-2010-0692
Plan.	,	
In the Matter of the Application of KCP&L)	
Greater Missouri Operations Company for)	File No. ER-2010-0356
Approval to Make Certain Changes in its)	Tariff No. JE-2010-0693
Charges for Electric Service.)	

KANSAS CITY POWER & LIGHT COMPANY'S AND KCP&L GREATER MISSOURI OPERATIONS COMPANY'S LIST OF ISSUES, HEARING SCHEDULE AND ORDER OF CROSS-EXAMINATION

COME NOW Kansas City Power & Light Company ("KCP&L") and KCP&L Greater Missouri Operations Company ("GMO") (collectively the "Company") and state:

- 1. On January 7, 2011, the Staff of the Commission filed a pleading entitled "List of Issues" at 11:58 p.m. Staff recognized that although it received input from the other parties, the pleading fully with all the had not been vetted parties. The Company agrees that the final pleading was not provided to the Company for comment. Staff's pleading does not accurately provide the Company's characterization of several issues. The Company appreciates Staff's efforts at putting together an issues list, but must file its own issues list so that the record will reflect its characterization of the issues and so that the Commission will have a guide to the Statements of Position which will be filed January 12.
- 2. On January 11, 2011, the Staff filed a pleading entitled "Order of Issues, Witnesses and Cross-Examination and Motion for Prehearing Conference." Again, the Staff

recognized that the pleading has not been fully vetted with the parties.

3. In its August 18, 2010 Order, the Commission set an evidentiary hearing for January 18 through February 4, 2011. For the January 18 to February 4 hearing dates, the Commission at paragraph 9 of the Order determined that the following issues would be presented for File Nos. ER-2010-0355 and ER-2010-0356:

Iatan 1, Iatan 2, Iatan Common Plant Issues

Kansas City Power & Light Company Only Issues

Kansas City Power & Light Company – KCP&L Greater Missouri Operations Company Common Issues

Only the Company's suggested hearing schedule follows the instructions of the Commission and divides the January 18 to February 4, 2011 hearing schedule into the above three issues.

4. Staff has scheduled some of the smaller issues such as Cash Working Capital, Income Tax, and Bad Debt, for the first days of hearing because it believes it frees up staff members that are performing the true-up scheduled in this case. Staff's plan is short sighted because many of these issues involve Company witnesses Weisensee, Hardesty and Crawford and these are the individuals who must prepare, review and approve the true-up data by January 21 for Staff and other parties to review. Staff's true-up rationale does not recognize that Company witnesses must first provide the true-up data to Staff before it can be reviewed. Providing the true-up data to the Staff and other parties is one of the most critical steps necessary to comply with the Commission's procedural schedule. This true-up data is necessary for the Commission to set rates. Staff's proposed schedule does not recognize this crucial step nor does it recognize the demands on the Company witnesses mentioned above.

5. The Company requests that the Commission adopt its proposed procedural schedule proposed included in this filing. One of the major differences between the Company's schedule and the staff's schedule concerns the Iatan 1, Iatan2, Iatan Common Plant Issues (Iatan Issue) which the Commission identified in its August 18 Order. The Company believes that the Iatan Issue is likely to be the most contested issues of the hearing as it has the largest number of witnesses and the greatest amount of prefiled testimony. This level of information is to be expected since this was a multi-year project and this case will be the first opportunity for the Commission to rule on many of the issues involved with the project. Staff recognized the contested nature of this issue as pages 7-11 of the Staff's January 7 List of Issues shows that 33 of the 76 KCP&L and KCP&L/GMO Common issues involve Iatan Prudence. Therefore, this complex and time consuming issue should be tried at the beginning of the hearing so that the Commission has adequate hearing time to address this resource intensive issue.

I. Iatan 1, Iatan 2 and Iatan Common Plant Issues

- 1. <u>Iatan 1, 2 and Common</u>: (KCP&L/GMO: Blanc, Davis, Bell, Jones, Giles, Downey, Roberts, Nielsen, Archibald, Meyer)
 - **a.** Should the Iatan 1 and 2 Rate Base Additions be included in rate base in this proceeding?
 - **b.** Should the Commission presume that the costs of the Iatan 1 and 2 Rate Base Additions were prudently incurred until a serious doubt has been raised as to the prudence of the investment by a party to this proceeding?
 - c. Has a serious doubt regarding the prudence of the Iatan 1 and 2 Rate Base Additions been raised by any party in this proceeding?
 - d. Should the Company's conduct be judged by asking whether the conduct was reasonable at the time, under all the circumstances, considering that the Company had to solve its problem prospectively rather than in reliance on hindsight? ("prudence

standard")

- **e.** Has KCP&L demonstrated that it prudently managed this complex project and prudently managed matters within its control?
- In order for the Commission to disallow a utility's recovery of costs from Iatan Unit 1 or Unit 2, does the Commission need to find that a party has proven both that (1) the utility acted imprudently and (2) such imprudence resulted in an avoidable cost to the KCP&L's customers.
- g. Is the December 2006 Control Budget Estimate the "Definitive Estimate?"
- h. Should KCP&L's prudent management of the Iatan Units 1 and 2 Projects be measured against the Control Budget Estimate?
- i. Do the disallowances proposed by Staff in its construction audit and prudence review establish any imprudent expenditures by KCPL?
- **j.** Should the Commission disallow any cost overruns above the Control Budget Estimate for Iatan 1 and 2?
- **k.** Has Iatan met the in-service criteria?
- **I.** Should the Iatan 1, 2 and Common regulatory assets be included in rate base in this case, as well as the annualized amortization expense? (KCP&L: Weisensee)

II. KCP&L Only Issues

- 1. Cash Working Capital- Gross Receipts Taxes: (KCP&L: Hardesty)
 - **a.** Are the 6% gross receipts taxes paid to the City of Kansas City and the gross receipts taxes paid to other Missouri cities excluding Grain Valley prepayments or payments in arrears?
 - **b.** What should be the proper CWC expense lag?
 - **c.** What should be the proper CWC revenue lag?
- **2.** Cash Working Capital- Injuries and Damages: (KCP&L: Weisensee)
 - **a.** Should Injuries & Damages be a separate component of Cash Working Capital? If so, what are the appropriate lag days?

3. Additional Amortizations (KCP&L: Weisensee)

- **a.** How should accumulated additional amortization expense be flowed back to ratepayers?
- **b.** Should the associated deferred income tax asset be included in rate base, as a reduction in the accumulated deferred income tax balance?

4. Off-System Sales Margins: (KCP&L: Schnizter, Crawford)

- **a.** Should KCP&L's rates continue to be set at the 25th percentile of non-firm off-system sales margin as projected by KCP&L, or at the level as proposed by Staff and Industrials?
- b. Should the adjustments to Mr. Schnitzer's 25th percentile projection as recommended by Company witness B. Crawford (purchases for resale, SPP line losses and revenue neutrality uplift charges) be included as components of the Off-System sales margins ordered in this case?
- 5. <u>Talent Assessment</u>: (KCP&L: Alberts) Should the severance costs and related costs associated with the Talent Assessment program be amortized over a five-year period as authorized in Case No. ER-2007-0314, or should the amortization be terminated in this case?
- **6.** <u>Production Maintenance</u>: (KCP&L: Hedrick, Weisensee) What is the appropriate amount of production maintenance costs to include in rates in this case?
- 7. <u>SO2 Amortization</u>: (KCP&L: Weisensee) What is the appropriate amortization period?
- 8. <u>Transmission Tracker</u>: (KCP&L: Rush) Should the Commission adopt a transmission tracker for the recovery of certain transmission expenses incurred by KCP&L? If so, should changes in wholesale transmission revenue be used to offset transmission expense as proposed by Staff?

9. <u>Hawthorn Settlement Payments</u>: (KCP&L: Blanc)

- **a.** Should Hawthorn SCR settlement payments be included in either the depreciation reserve or plant cost?
- **b.** Should Hawthorn settlement payments be included in either the depreciation reserve or plant cost?

10. <u>Jurisdictional Allocations</u>: (KCP&L: Loos)

a. <u>Allocation Methodology</u>: What methodology should be used for allocating off-system sales margins?

11. Rate Design/Class Cost Of Service Study (KCP&L: Rush, Normand)

- **c.** What is the appropriate class cost of service study to be used?
- **d.** What is the appropriate rate design to be used?
- **e.** Should the Commission adopt MGE's proposal to eliminate residential space heating rates?
- **f.** Should the Company be allowed to implement an IEC in this case?

III. KCP&L – GMO Common Issues

- 1. Demand-Side Management: (KCP&L/GMO: Rush, Weisensee, Gobel)
 - **a.** Should DSM investments be included in rate base in this proceeding? (KCP&L only¹)
 - **b.** Should 50% of Connections program costs and certain other advertising costs be transferred from a recoverable expense to the DSM rate base balance?
 - **c.** How should DSM amortization expense be determined in this case?
 - **d.** Should the Commission adopt MGE's fuel switching proposal?
 - **e.** Should the Company be required to fund DSM programs at the current level?
 - **f.** Should KCP&L be required to make a compliance filing with the Commission regarding MEEIA legislation as proposed by Staff?
- **2.** <u>ERPP</u> (KCP&L/GMO: Alberts) Should deferred ERPP costs be included in rate base and annualized amortization expense?
- 3. Cost Of Capital: (KCP&L/GMO: Hadaway, Cline, Alberts, Blanc)

¹ For several issues in Section III, the Company has for reasons of efficiency included issues which only apply to one entity because they are part of a larger issue.

- **a.** Return on Common Equity: What return on common equity should be used for determining KCP&L's rate of return?
- **b.** <u>Capital Structure</u>: What capital structure should be used for determining the rate of return? Should GPE's equity-linked convertible debt be included in KCP&L's capital structure, and if so at what interest rate?
- 4. <u>Supplemental Executive Retirement Pension (SERP) Costs:</u> (KCP&L/GMO: Fairchild) What level of SERP costs should be included in the cost of service for purposes of setting rates?
- **5.** Fuel & Purchased Power Expense: (KCP&L/GMO: Crawford, Blunk)
 - **a.** How should natural gas costs be determined?
 - **b.** How should Wolf Creek fuel oil expense be determined? (KCP&L only)
 - c. Should MEJMEUC margin be included in native load and OSS margins? (KCP&L only)
 - **d.** How should spot market purchased power prices be determined?
- **6.** <u>Severance</u>: (KCP&L/GMO: Fairchild) What is the appropriate amount of severance cost to include in rates in this case?
- 7. <u>Merger Transition Costs</u>: (KCP&L/GMO: Ives) What is the appropriate amount of merger transition costs to include in rates in this case?
- **8.** <u>Depreciation</u>: (KCP&L/GMO: Spanos)
 - a. What lifespan should the Commission adopt for Iatan 2?
 - b. Should the Commission adopt the "remaining life" or "whole life" method?
 - c. Should the Commission adopt "lifespan" or "mass property" for generating facilities?
 - d. Should the Commission adopt the Company's proposal of general plant amortization for small assets, including amortization of unrecovered reserve?

- e. How should net salvage (cost of removal) be determined for nuclear plant accounts?
- f. Should an amortization of the difference between the theoretical reserve and the actual reserve be a component of the depreciation rate? (GMO ISSUE ONLY)
- g. Should the Companies be required to place the planed low income weatherization expenditures into a special account and should the Companies be required to establish the level of expenditures in this proceeding?
- 9. <u>Bad Debt Expense/Forfeited Discount Revenue</u>: (KCP&L/GMO: Weisensee) Should bad debt expense and forfeited discount revenue included in rates in this case include a provision for the respective impacts resulting from the revenue increase in this case?
- **10.** <u>Rate Case Expenses</u>: (KCP&L/GMO: Weisensee, Blanc) What is the appropriate level of rate case expense to include in this proceeding?
- 11. <u>KCMO Earnings Tax</u>: (KCP&L/GMO: Hardesty) What is the appropriate amount of earnings tax to be included in rates?
- 12. <u>Advanced Coal Credit</u>: (KCP&L/GMO: Hardesty) Should the Commission allocate a portion of KCP&L's advanced coal credit to GMO?
- 13. <u>Arbitration Fees</u>: (KCP&L/GMO: Hardesty) Should fees incurred in the advanced coal credit arbitration case be recoverable? (KCP&L issue only)
- 14. <u>Advertising Costs</u>: (KCP&L/GMO: Blanc) What is the appropriate level of advertising costs to be included in KCP&L's cost of service in this proceeding?
- 15. <u>Iatan O&M Tracker</u>: (KCP&L/GMO: Weisensee) Should the Commission adopt an Iatan O&M tracker for the case and if so, how should it be structured?
- **16.** RESRAM/Prop. C: (KCP&L/GMO: Rush)
 - **a.** Should Prop. C expenses be included in the cost of service in this proceeding?
 - **b.** Should KCP&L's 2010 Prop. C expenses be amortized over a two-year period beginning with the implementation of rates in this case?

17. <u>Wagner Issues</u>: (KCP&L/GMO: Herdegen) Should the Commission adopt Mr. Wagner's tariff proposals?

IV. GMO Only Issues

- 1. <u>Crossroads</u>: (GMO: Crawford, Hardesty, Ives)
 - **a.** Should Crossroads be included in rate base at depreciated net book value in this proceeding? If not, what is the appropriate valuation of Crossroads?
 - **b.** If Crossroads is included in rate base, what should the amount of accumulated deferred taxes associated with Crossroads be used as an offset to rate base?
 - **c.** Was a variance from the Commission's Affiliated Transaction Rule required to move Crossroads into GMO's rate base?
 - **d.** Should the GMO cost of service include the hypothetical costs for 2 additional non-existing combustion turbines at South Harper?
- **2.** Jeffrey Energy Center: (GMO: Hedrick, Ruzicka)
 - **a.** Should the Jeffrey Rate Base Additions be included in rate base in this proceeding?
 - **b.** Should the Commission presume that the costs of the Jeffrey Rate Base Additions were prudently incurred until a serious doubt has been raised as to the prudence of the investment by a party to this proceeding?
 - c. Has a serious doubt regarding the prudence of the Jeffrey Rate Base Additions been raised by any party in this proceeding?
 - **d.** Should the Company's conduct be judged by asking whether the conduct was reasonable at the time, under all the circumstances, considering that the Company had to solve its problem prospectively rather than in reliance on hindsight? ("prudence standard")?
 - e. Has GMO demonstrated that it prudently managed these complex projects and prudently managed matters within its control?

- 3. <u>Iatan 2 allocation (MPS vs. L&P)</u>: (GMO: Rush, Blanc, Crawford) What is the appropriate allocation of Iatan 2 and associated common plant between MPS and L&P?
- **4.** <u>Cash Working Capital</u>: (GMO: Cline)
 - **a.** Should revenue lag days be adjusted for an imputed accounts receivable sales program (and expenses accordingly adjusted)?
- 5. <u>Transmission Costs</u>: (GMO: Rush) Should transmission costs be included in the FAC as recommended by the Company? If not, should a tracker be established for recovery of transmission costs? If either case, should changes in wholesale transmission revenue be used to offset transmission expense as proposed by Staff?
- **6.** Rebasing: (GMO: Rush, Blanc) Should the Company be required to rebase its fuel and purchase power expenses, net of off system sales, in excess of such amounts built into base rates?
- **7.** <u>FAC sharing mechanism</u>: (GMO: Rush, Blanc) Should the FAC sharing mechanism be changed from 95/5 to 75/25 as proposed by Staff?
- **8.** Off-System Sales Margins: (GMO: Crawford, Blanc) How should OSS margins be determined?
- **9.** Rate Design/Class Cost Of Service Study: (GMO: Rush, Normand)
 - **a.** What is the appropriate class cost of service study to be used?
 - **b.** What is the appropriate rate design to be used?
 - **c.** Should the Commission adopt MGE's proposal to eliminate residential space heating rates?

ORDER OF WITNESSES AND ORDER OF CROSS-EXAMINATION

Following are known witness conflict dates:

KCP&L: Hadaway - unavailable January 17-19, 24-26; Loos January 17-21, 24-28; Spanos January 19-18, 21, 24-25, 28, February 1-3; Fairchild January 27, 31.

Tuesday, January 18, 2011 8:30 a.m.

Make Entries of Appearance Take Up Outstanding Matters Opening Statements

KCP&L/GMO

Staff

Public Counsel

MIEC / Ford

Praxair/MEUA

DOE/NNSA/FEA

Hospitals

MDNR

AARP / Consumers Council of Missouri

MRA

Dogwood

Kansas City

Jackson County

Lee's Summit

Robert Wagner

MJMEUC

Empire

MGE

AmMO

Unions

Overview and Policy

Blanc (KCPL)

Featherstone (Staff)

Iatan 1, 2 and Common Rate Base Additions (including issues 21-42, 54 from Staff's List of Issues)

Blanc (KCP&L/GMO)

Davis (KCP&L/GMO)

Bell (KCP&L/GMO)

Jones (KCP&L/GMO)

Giles (KCP&L/GMO)

Downey (KCP&L/GMO)

Roberts (KCP&L/GMO)

Nielsen (KCP&L/GMO) Archibald (KCP&L/GMO) Meyer (KCP&L/GMO) Drabinksi (MRA) Henderson (Staff) Majors (Staff) Hyneman (Staff) Elliott (Staff)

Wednesday, January 19, 2011 8:30 a.m.

Iatan 1, 2 and Common Issues (continued)

Thursday, January 20, 2011 8:30 a.m.

Iatan 1, 2 and Common Issues (continued)

Friday, January 21, 2011 8:30 a.m.

Iatan 1, 2 and Common Issues (continued)

Monday, January 24, 2011 8:30 a.m.

Iatan 1, 2 and Common Issues (continued)

Tuesday, January 25, 2011 8:30 a.m.

Iatan 1, 2 and Common Issues (continued)

Wednesday, January 26, 2011 8:30 a.m.

SERP (Staff Issue 62) (KCP&L/GMO Fairchild; Staff

Hyneman)

Severance (Staff Issue 64) (KCP&L/GMO Fairchild; Staff

Hyneman)

Merger Transition Costs (Staff Issue 69) (KCP&L/GMO Ives; Staff

Majors, OPC Robertson)

Bad Debt (Staff Issue 56) (KCP&L/GMO Weisensee; Staff

McMellen)

ERPP (Staff Issue 2) (KCP&L/GMO Alberts; Staff

Fred, Prenger)

Off-System Sales Margins (KCP&L/GMO Schnitzer,

Crawford, Blanc; Staff Harris)

Fuel & Purchased Power Expense (KCP&L/GMO Crawford, Blunk;

Staff Harris)

CWC – I&D (Staff Issue 5) (KCP&L Weisensee; Staff Lyons)

SO2 Allowances (Staff Issue 3) (KCP&L Weisensee; OPC

Robertson)

Thursday, January 27, 2011 8:30 a.m.

ROE, Capital Structure (KCP&L/GMO Hadaway, Blanc,

(Staff Issues 57, 58, 59, 81) Cline, Alberts; Industrials

Gorman; Staff Brossier, Kremer,

Murray)

Friday, January 28, 2011 8:30 a.m.

ROE, Capital Structure continued

Hawthorn 5 Settlement

(Staff Issues 7 & 8)

(KCP&L Blanc; Staff Lyons, Featherstone)

Advertising Expense

(Staff Issue 10)

(Company Blanc; Staff Prenger)

O&M Tracker (KCP&L Weisensee; Staff Lyons; OPC

(Staff Issue 53) Robertson)

Regulatory Amortizations (Company Weisensee; Staff Rice,

(Staff Issues 19 & 20) Featherstone; OPC Robertson; Industrials

Mever)

Monday, January 31, 2011 8:30 a.m.

KCP&L Rate Design/Cost of Service

(Staff Issues 12-18, 73, 74)

(Company Normand, Rush; Staff Scheperle, Kang; DOE Goins; Industrials Brubaker; OPC Meisenheimer; MGE Noack)

Tuesday, February 1, 2011 8:30 a.m.

DSM (Staff Issue 1, 72) (Company Rush, Weisensee, Gobel;

including MGE fuel switching MDNR Bickford; Staff Hyneman,

(Staff Issue 55) Rogers, Warren; MGE Reed)

Low Income Weatherization Program (Company Rush; Staff Warren;

MDNR Bickford)

RESRAM/Prop C (Staff Issue 61) (KCP&L/GMO Rush; Staff Taylor)

Transmission Tracker (KCP&L Rush; Staff Beck; OPC (Staff Issue 71) Robertson; Industrials Meyer)

Wednesday, February 2, 2011 8:30 a.m.

Off-System Sales Allocation (KCP&L Loos; Staff Featherstone,

Bax; Industrials Meyer)

Talent Assessment (Staff Issue 63) (Company Alberts; Staff Hyneman)

Rate Case Expense (Staff Issue 70) (Company Weisensee; Staff Majors)

Production Maintenance (KCP&L Hedrick; Staff Lyons)

(Staff Issue 9)

Thursday, February 3, 2011 8:30 a.m.

Advance Coal Credit/Arbitration Fees (KCP&L/GMO Hardesty; Staff

(Staff Issue 65) Harrison)

KCMO Earnings Tax (KCP&L/GMO Hardesty; Staff

(Staff Issue 67) Harrison)

Gross Receipts Taxes (Staff Issue 4) (KCP&L Hardesty, Weisensee;

Staff Lyons; Industrials Meyer)

Wagner Issues (Staff Issue 76) (KCP&L/GMO Herdegen;

Wagner)

LED Lighting (Staff Issue 75) (KCP&L/GMO Rush; Staff Kang)

Friday, February 4, 2011 8:30 a.m.

Depreciation (Staff Issue 6, 66) (KCP&L/GMO Spanos, Hardesty;

Staff Rice, Harrison; Industrials

Meyer)

Monday, February 14, 2011 8:30 a.m.

Iatan Allocation to L&P and MPS (GMO Rush, Blanc; Staff Mantle,

(Staff Issue 77) Rice)

Tuesday February 15, 2011 8:30 a.m.

Crossroads (GMO Crawford, Ives; Staff (Staff Issue 78) Mantle, Schallenberg, Hyneman,

Majors, Featherstone; Dogwood

Janssen)

Wednesday, February 16, 2011 8:30 a.m.

FAC (Sharing, Rebase, Transmission) (GMO Rush, Blanc; Staff

(Staff Issues 90, 91, 92, 93, 94, 95, 96, 97) Rogers)

Accounts Receivables Sales Program (GMO Cline; Staff Prenger)

(Staff Issue 80)

Thursday, February 17, 2011 8:30 a.m.

Jeffrey Energy Center FGD Project (GMO Hedrick; Ruzicka; Staff

(Staff Issue 84) Majors)

Friday, February 18, 2011 8:30 a.m.

CCOS/Rate Design (GMO Normand, Rush; Staff (Staff Issue 85, 86, 87, 88, 89) Scheperle; Industrials Brubaker;

OPC Meisenheimer; Lee's Summit

Park; MGE Noack)

ORDER OF CROSS-EXAMINATION

While for specific issues a different order of cross-examination may be more appropriate, generally, the order of cross-examination, based on adversity, is the following:

KCP&L witnesses

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Robert Wagner, Jackson County, Kansas City, Dogwood, MDNR, MRA, AARP/CCM, DOE/NNSA, GMO Industrials,

KCP&L Industrials, Public Counsel, Staff

GMO witnesses

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Robert Wagner, Jackson County, Kansas City, Dogwood, MDNR, MRA, AARP/CCM, DOE/NNSA, Lee's Summit, St. Joseph, GMO Industrials, KCP&L Industrials, Public Counsel, Staff

Staff witnesses

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Robert Wagner, Jackson County, Kansas City, Public Counsel, Dogwood, MDNR, MRA, AARP/CCM, DOE/NNSA, Lee's Summit, St. Joseph, GMO Industrials, KCP&L Industrials, GMO, KCP&L

Public Counsel witnesses

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Robert Wagner, Jackson County, Kansas City, Staff, Dogwood, MDNR, MRA, AARP/CCM, DOE/NNSA, Lee's Summit, St. Joseph, GMO Industrials, KCP&L Industrials, GMO, KCP&L

MDNR witness

AmMO, MGE, KCP&L, GMO, Empire, Hospitals, Unions, MJMEUC, Robert Wagner, Jackson County, Kansas City, Dogwood, MRA, AARP/CCM, DOE/NNSA, Lee's Summit, St. Joseph, Public Counsel GMO Industrials, KCP&L Industrials, Staff

DOE/NNSA witnesses

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Jackson County, Kansas City, GMO Industrials, KCP&L Industrials, Robert Wagner, Dogwood, MDNR, MRA, AARP/CCM, Lee's Summit, St. Joseph, Staff, Public Counsel, GMO, KCP&L

KCP&L Industrials & GMO Industrials witnesses

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Jackson County, Kansas City, DOE/NNSA, Robert Wagner, Dogwood, MDNR, MRA, AARP/CCM, Lee's Summit, St. Joseph, Staff, Public Counsel, GMO, KCP&L

MRA witnesses

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Robert Wagner, Jackson County, Kansas City, Public Counsel, Dogwood, MDNR, Staff, AARP/CCM, DOE/NNSA, Lee's Summit, St. Joseph, GMO Industrials, KCP&L Industrials, GMO, KCP&L

Dogwood witness

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Lee's Summit, St. Joseph, Jackson County, Kansas City, DOE/NNSA, Robert Wagner, MDNR, MRA, AARP/CCM, GMO Industrials, KCP&L Industrials, Staff, Public Counsel, GMO

Lee's Summit witness

AmMO, MGE, Empire, Hospitals, Unions, MJMEUC, Dogwood, St. Joseph, Jackson County, Kansas City, DOE/NNSA, Robert Wagner, MDNR, MRA, AARP/CCM, GMO Industrials, KCP&L Industrials, Staff, Public Counsel, GMO, KCP&L

MGE witnesses

AmMO, Empire, Hospitals, Unions, MJMEUC, Jackson County, Kansas City, DOE/NNSA, Robert Wagner, Dogwood, MDNR, MRA, GMO Industrials, KCP&L Industrials, AARP/CCM, Lee's Summit, St. Joseph, Staff, Public Counsel, GMO, KCP&L

Robert Wagner witness

of witnesses and order of cross-examination.

AmMO, Empire, Hospitals, Unions, MJMEUC, Jackson County, Kansas City, DOE/NNSA, MGE, Dogwood, MDNR, MRA, GMO Industrials, KCP&L Industrials, AARP/CCM, Lee's Summit, St. Joseph, Staff, Public Counsel, GMO, KCP&L

WHEREFORE, the KCP&L and GMO submit the foregoing list of issues, order

Respectfully submitted,

|s| Roger W. Steiner

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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 this 11th day of January 2011.

|s| Roger W. Steiner