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)	Casa No. ED 2006 0214
Begin the Implementation of Its Regulatory)	Case No. ER-2006-0314
Plan	ĺ	

STAFF RESPONSE TO ORDER DIRECTING SCENARIOS

Comes now the Staff of the Missouri Public Service Commission (Staff) and files the 32 attached Scenarios - A.1 to A.8, B.1 to B.8, C.1 to C.8 and D.1 to D.8 - in quantification of the various scenarios set out on page 3 of the Commission's December 12, 2006 Order Directing Scenarios. The Staff started on this project as soon as possible given other schedule commitments and has been working diligently to get these materials to the Commission and the parties as soon as possible. This project is not inconsequential given the number of scenarios and the additional amortization calculation. In an effort to expedite matters, the Staff stayed in close contact with Kansas City Power & Light Company (KCPL), providing KCPL the Staff's analysis for KCPL to verify and for KCPL's own use. The Staff also contacted other parties as the Staff deemed it advisable or necessary. The Staff completed the attached documents in the early hours of Thursday morning, December 14, 2006 and then proceeded to draft this narrative description. A more detailed narrative description can be provided if the Commission deems that necessary or advisable. The Staff was concerned with providing this document as soon as possible given the need to file these documents expeditiously.

Each of the attached scenario pages matches one of the 32 scenarios identified on page 3 of the Commission's December 12, 2006 Order Directing Scenarios.

EXPLANATION OF SCENARIO SHEETS

The quickest way to respond to the Commission's Order was for the Staff to use the Staff's Reconciliation / Reconcilement form so that is what the Staff has done. The Commission and the parties will have to bear with the Staff as it endeavors to explain how the lines on these pages should be read. The issue value for each of the assumptions requested in each scenario has been calculated consistent with prior Reconciliation / Reconcilement calculations provided to the Commission in this case. Each value represents the difference between KCPL's requested level of rate relief for that item and the level specified in the particular scenario.

Assumptions On Pages 1 and 2 Of Commission's December 12, 2006 Order & KCPL's Requested ROE Of 11.50% – Line No. 1 Of Each Scenario

Line No. 1 of each of the 32 scenarios shows KCPL's revenue requirement given the assumptions on pages 1 and 2 of the Commission's December 12, 2006 Order Directing Scenarios, KCPL's requested ROE of 11.50%, the level of off-system sales as requested by KCPL and ice storm costs resolved in KCPL's favor. KCPL's requested ROE of 11.50% was used on Line No. 1 in order to generate a value for the difference between KCPL's requested 11.50% ROE and the 11.25%, 11.00%, 10.50% and 10.00% ROE assumptions specified for the various scenarios indicated by the Commission. The method used to value the ROE differences is consistent with the method used in prior Reconciliation / Reconcilement calculations provided to the Commission.

Return On Equity (ROE) - Line No. 2 Of Each Scenario

Line No. 2 of each of the 32 scenarios shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to one of the Commission's ROE scenarios. Thus, Line No. 2 for Scenarios A.1 to A.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 10%. Line No. 2 for Scenarios B.1 to B.8 shows the

revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 10.5%. Line No. 2 for Scenarios C.1 to C.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 11%. Line No. 2 for Scenarios D.1 to D.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 11.25%.

The Staff believes that the specific information that the Commission requested for the ROE scenarios A, B, C, and D follows immediately below.

The revenue requirement difference of going from an ROE of 10.00% to an ROE of 10.50% is an increase in revenue requirement of \$5,598,286.

The revenue requirement difference of going from an ROE of 10.50% to an ROE of 11.00% is an increase in revenue requirement of \$5,598,287.

The revenue requirement difference of going from an ROE of 11.00% to an ROE of 11.25% is an increase in revenue requirement of \$2,695,471.

Off-System Sales – Line No. 17 Of Each Scenario

Line No. 17 of each of the 32 scenarios shows the revenue requirement difference between the off-system sales identified for each scenario and the level of off-system sales as requested by KCPL. Thus, Line No. 17 for Scenarios A.3 and A.4, B.3 and B.4, C.3 and C.4, and D.3 and D.4 shows the revenue requirement difference going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by OPC and DOE. Line No. 17 for Scenarios A.5 and A.6, B.5 and B.6, C.5 and C.6, and D.5 and D.6 shows the revenue requirement difference going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Staff. Line No. 17 for Scenarios A.7 and A.8, B.7 and B.8, C.7 and C.8, and D.7 and D.8 shows the revenue requirement difference going from the

level of off-system sales as requested by KCPL to the level of off-system sales as requested by Praxair.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by OPC and DOE is a decrease in revenue requirement of \$20,406,516.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Staff is a decrease in KCPL's revenue requirement of \$15,243,462.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Praxair is a decrease in KCPL's revenue requirement of \$21,805,882.

<u>Ice Storm Costs – Line No. 6 and Line No. 25 Of Each Scenario</u>

Line No. 6 and Line No. 25 of each of the 32 scenarios show the separate components of the revenue requirement difference going from resolving ice storm costs in KCPL's favor. Thus, Line No. 6 and Line No. 25 for Scenarios A.2, A.4, A.6, and A.8, B.2, B.4, B.6, and B.8, C.2, C.4, C.6, and C.8, and D.2, D.4, D.6, and D.8 show the separate components of the revenue requirement difference going from resolving ice storm costs in KCPL's favor to resolving ice storm costs in DOE's favor. The value of DOE's adjustment is the sum of the numbers on line No. 6 (rate base impact) and Line No. 25 (income statement impact). The rate base difference on Line No. 6 changes slightly between the A, B, C and D scenarios.

Line No. 34 Of Each Scenario

Line No. 34 is titled "Total Value of All Issues." The number shown on this line indicates the difference between KCPL's revenue requirement given KCPL's requested level of

off-system sales, ice storm costs and ROE of 11.5% and the 32 scenarios specified on page 3 of the Commission's December 12, 2006 Order Directing Scenarios for these three issues.

Line No. 35 Of Each Scenario

Line No. 35 shows numbers in three columns, as does Line No. 1. The first column titled "Before Regulatory Plan Amortization" shows KCPL's revenue requirement based on the scenario specified in the Commission's December 12, 2006 Order Directing Scenarios without any KCPL Experimental Regulatory Plan additional amortization calculation. The second column titled "Add Regulatory Plan Amortization" shows the KCPL Experimental Regulatory Plan additional amortization calculation. (The number in this column on Line No. 35 will also appear on Line No. 36.) The third column titled "With Regulatory Plan Amortization" shows the sum of the two preceding columns, and, thus, is KCPL's revenue requirement with the KCPL Experimental Regulatory Plan additional amortization calculation included. (The number in this column on Line No. 35 will also appear on Line No. 37.)

Wherefore the Staff hereby submits this Staff response to the Commission's December 12, 2006 Order Directing Scenarios.

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 14th day of December, 2006.

/s/ Steven Dottheim

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	-				
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.%			(\$16,587,515)		
	Return on Equity 13300 (Kor E-11.307), otali 10.78			(\$10,00.10.0)		
	Rate Base Issues :					
_3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Luis distingui Allegation leave Evaluding Off System Calce					
40	Jurisdictional Allocation Issue - Excluding Off System Sales Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0	 	'	·- <u>·</u>
10			0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		-			
_13	Booked Revenue - Unadjusted		- 0			
14	Total Oper.& Maint. Expense - Unadjusted		· · · · · ·			
15	Jursidictional Allocation Issue - Staff Position		 	1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			_\$0		
	Income Statement - Expense Issues					·
_20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0	ļ <u> </u>		<u> </u>
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			· _
_27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			ļ
30	Injuries & Damages - KCPL Position		0			<u> </u>
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
3 3	Sub Total - Operations & Maintenance Expense Issues			0		
	Total Value of Ali Issues		 	(16,587,514)		
21	TOTAL TANGE OF AIR 133453		-	10,001,014)		
34						
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			14,834,884	36,123,047	50,957,93
35					36,123,047	50,957,93
	Staff Revenue Requirement - Prior to Regulatory Plan Amortization Regulatory Plan Amortization - Book Depreciation Increase Staff Revenue Requirement After Regulatory Plan Amortization			14,834,884 36,123,047 50,957,931	36,123,047	50,957,93

ne No				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
- 1	Railsas City Fower & Light Revenue Requirment	-+		31,422,350	21,001,000	33,073,430
	Rate of Return & Capital Structure	- 				
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.%	 		(\$16,587,515)		
	Retain on Equity Issue - Not E-11.50%, Statt - 10.76	- 		(\$10,507,515)		
	Rate Base Issues :	- 				
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(204,145)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(204,145)		
				` '		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			\$0		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0		······································	
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0	7. 221711 11		
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
	7.174	\longrightarrow		1,2,222 22 22		
34	Total Value of All Issues	\longrightarrow		(21,353,661)		
	Ct-KD				A A A A A	1-1
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			10,068,737	36,049,127	46,117,86
	Paguilatan, Plan Americation - Pagu Pagranistian Ingress	$-\!\!\!\!-\!\!\!\!\!+$		26 040 407		
	Regulatory Plan Amortization - Book Depreciation Increase		1	36,049,127		
36 37	Staff Revenue Requirement After Regulatory Plan Amortization		1	46,117,863		

				Before	Add	With
Line No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%		· · · · · · · · · · · · · · · · · · ·	(\$16,587,515)		
	INSIGHT OF Equity 1930c - Not E 11.00%; Clair 10%			(\$10,001,010)		
• • • • • • • • • • • • • • • • • • • •	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		Ö			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position	T	0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0	<u> </u>		
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			·
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(36,994,030)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(5,571,632)	36,123,047	30,551,415
				_		
36	Regulatory Plan Amortization - Book Depreciation Increase			36,123,047		
37	Staff Revenue Requirement After Regulatory Plan Amortization			30,551,415		
			ļ			
	<u></u>		1		l	L

				Before Regulatory Plan	Add Regulatory Plan	With Regulatory Plan
ne No				Amortization	Amortization	Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure		 			
2				(\$46 E07 E4E)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		Ö			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm	-	(204,145)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position	-	0		•	
9	Sub-Total - Rate Base Issues			(204,145)		
9	Sub-Total - Nate base issues			(204, 145)		
	Jurisdictional Allocation Issue - Excluding Off System Sales		† ·			_
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0		-	
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position	ĺ	\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
20	Income Statement - Expense Issues Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position					
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-lee Storm		(4.500,000)			
26			(4,562,002)			
27	Annualize Payroll Taxes - Staff Position Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position					
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position Annualize Depreciation Expense - KCPL Position		0			
32	Sub Total - Operations & Maintenance Expense Issues		0	/4 500 500		
				(4,562,001)		
33	Sub Total - Operations & Maintenance Expense issues		1			
	Total Value of All Issues			(41,760,177)		
33				(41,760,177)	36,049,127	25,711,34
33 34 35	Total Value of All Issues Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(10,337,779)	36,049,127	25,711,34
33	Total Value of All Issues				36,049,127	25,711,34

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				Before	Add	With
ne No				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Data of Datum 9 Canital Churchus					
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%	· · · · · · · · · · · · · · · · · · ·		(\$16,587,515)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position					
3			0			
5	Eliminate Depr. Related to AFUDC Adj KCPL Position Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7			0			
8	Deferred Costs-LED-LDI project - Staff Position Deferred Costs-CORPDP-KCPL - Staff Position		0			
			0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0		-	
11	Other Plant Allocation Factors - Rate Base	+	0			
12	Other Reserve Allocation Factors - Rate Base		Ö			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position	["	\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	Income Statement - Expense Issues			*****		
20	Property Taxes - Staff Position		0			
• • • • • • • • • • • • • • • • • • • •	Remove Long Term Incentive Compensation - Staff Position					
21	Normalize Sad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		·			
25	AAO Amortization-lee Storm	-	0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			<u>.</u>
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0		_	
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues		 	0		
33	Sub Total - Operations & Maintenance Expense issues			U		···
34	Total Value of All Issues		 	(31,830,977)		
				(01,000,011)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(408,578)	36,123,047	35,714,46
36	Regulatory Plan Amortization - Book Depreciation Increase			36,123,047		
37	Staff Revenue Requirement After Regulatory Plan Amortization			35,714,468		
			.1	00,1,14,100		

			Before Regulatory Plan	Add Regulatory Plan	With Regulatory Plan
10.			Amortization	Amortization	Amortization
Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
Rate of Return & Capital Structure					
Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
Rate Base Issues :					
AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
Regulatory Asset - Regulatory Expense - KCPL Position		0			···-
January 2002 Ice Storm		(204,145)			
Deferred Costs-LED-LDI project - Staff Position		0			
Deferred Costs-CORPDP-KCPL - Staff Position		0			
Sub-Total - Rate Base Issues			(204,145)		
Total Control Allert Control C		ļ I			
Jurisdictional Allocation Issue - Excluding Off System Sales	<u></u>	ļ <u>.</u>			
Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
Other Plant Allocation Factors - Rate Base		0			
Other Reserve Allocation Factors - Rate Base	<u> </u>	0			
Booked Revenue - Unadjusted		0			
Total Oper & Maint. Expense - Unadjusted Jursidictional Allocation Issue - Staff Position		0			
Jursidictional Allocation Issue - Staff Position		 	1 '		
Income Statement - Revenue Issues		· · · · - · · ·			
Normalize Weather - Staff Position		\$0			
Off-System Sales Margin		(\$15,243,462)			
Off System Sales - Unused Energy Allocator - Staff Position		\$0			
Sub Total - Revenue Issues		40	(\$15,243,462)		
Sub Total - Neverlue 1350es		 	(\$15,245,402)		
Income Statement - Expense Issues					
Property Taxes - Staff Position		0			
Remove L ong Term Incentive Compensation - Staff Position		0			
Normalize Bad Debt Expense - KCPL Position	-	0			
Remove Severance Costs - Staff Position		0			
Annualize Rate Case Expense - KCPL Position		0			
AAO Amortization-Ice Storm		(4,562,002)			
Annualize Payroll Taxes - Staff Position		0	•		
Payroll Annualization - Staff Position		0	· · · · · · · · · · · · · · · · · · ·		
Incentive Compensation - Staff Position		0			
Production Maintenance Expense - KCPL Position		0			· · · · · · · · · · · · · · · · · · ·
Injuries & Damages - KCPL Position		0			
Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
Annualize Depreciation Expense - KCPL Position		0			
Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
Total Value of All Issues			(36,597,124)		
Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(5,174,725)	36,049,127	30,874,401
The state of the s			(=, :: :,: =0)	,- i-, iz/	
Regulatory Plan Amortization - Book Depreciation Increase			36,049,127		
Staff Revenue Requirement After Regulatory Plan Amortization		1	30,874,401		
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				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					-
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
	Tretain on Equity (Sade - NOF E-11:30 %, Stail - 10 %			(\$10,387,313)		
	Rate Base Issues :					
	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		Ö			
	Regulatory Asset - Regulatory Expense - KCPL Position		0			
-6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	000 1000 11000 0000					
	Jurisdictional Allocation Issue - Excluding Off System Sales			-		
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		o			
11	Other Plant Allocation Factors - Rate Base		ő			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
			-			
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			·
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$21,805,882)		·
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(38,393,396)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(6,970,998)	36,123,047	29,152,049
	- The reside requirement - 1 (to) to requisitory Figure Amortization		 	(0,310,336)	30,123,047	29,132,04
36	Regulatory Plan Amortization - Book Depreciation Increase		<u> </u>	36,123,047		
37	Staff Revenue Requirement After Regulatory Plan Amortization		†	29,152,049		

				Before Regulatory Plan	Add Regulatory Plan	With Regulatory Plan
ine No.				Amortization	Amortization	Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
·	Rate of Return & Capital Structure					· i*
				(040 507 545)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 10%			(\$16,587,515)		
	Duta Basel Landson					
	Rate Base Issues :				—·· -—	
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		_(204,145)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(204,145)		
	Jurisdictional Allocation Issue - Excluding Off System Sales		 			·
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base	-	0			
12	Other Reserve Allocation Factors - Rate Base		0			
	Booked Revenue - Unadjusted		0			
13						· · · · · · · · · · · · · · · · · · ·
14	Total Oper.& Maint. Expense - Unadjusted Jursidictional Allocation Issue - Staff Position	—·	0		·	
15	Jursidictional Allocation Issue - Staff Position		 	1		· -
	Income Statement - Revenue Issues		 			· · · · · · · · · · · · · · · · · · ·
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		1	(\$21,805,882)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
	Tatal Malus of All January			(42.450.542)		
34	Total Value of All Issues			(43,159,543)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(11,737,145)	36,049,127	24,311,982
				00.515		
36	Regulatory Plan Amortization - Book Depreciation Increase			36,049,127		
37	Staff Revenue Requirement After Regulatory Plan Amortization			24,311,982	, ,	·

ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
_1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(040,000,000)		
	Return on Equity Issue - RCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues					
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					<u></u>
16	Normalize Weather - Staff Position		\$0			·
17	Off-System Sales Margin		\$0		 	
18	Off System Sales Margin Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		- 30	\$0	<u> </u>	 -
	Out Total - Nevertue 1330es			- 		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			_ _
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(10,989,228)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			20,433,170	30,524,731	50,957,90
36	Regulatory Plan Amortization - Book Depreciation Increase			30,524,731		
37	Staff Revenue Requirement After Regulatory Plan Amortization	-+		50,957,901		
			 			

ìne <u>No.</u>			Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment		31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	 			
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5.%	 	(\$10,989,229)		
	Rate Base Issues :	 			
3	AFUDC on Hawthorn 5 rebuild - KCPL Position	 0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position	 0			
	Regulatory Asset - Regulatory Expense - KCPL Position	 0			
6	January 2002 Ice Storm	 (210,851)			
	Deferred Costs-LED-LDI project - Staff Position	 0			_
8	Deferred Costs-CORPDP-KCPL - Staff Position	 0			
9	Sub-Total - Rate Base Issues	 	(210,851)		
·		 			
	Jurisdictional Allocation Issue - Excluding Off System Sales	 			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	 0			
	Other Plant Allocation Factors - Rate Base	 0			
12	Other Reserve Allocation Factors - Rate Base	 0			<u>-</u>
13	Booked Revenue - Unadjusted	 0			
14	Total Oper & Maint, Expense - Unadjusted	 0			
15	Jursidictional Allocation Issue - Staff Position	 	1		
4.0	Income Statement - Revenue Issues	 - 00			
16	Normalize Weather - Staff Position	 \$0			
17	Off-System Sales Margin	 \$0			
18	Off System Sales - Unused Energy Allocator - Staff Position	 \$0			·
19	Sub Total - Revenue Issues	 	\$0		
		 			_ _
	Income Statement - Expense Issues	 			_
20	Property Taxes - Staff Position	 0			
21_	Remove L ong Term Incentive Compensation - Staff Position	 0			
22	Normalize Bad Debt Expense - KCPL Position	 0			
23	Remove Severance Costs - Staff Position	 0			
25	Annualize Rate Case Expense - KCPL Position AAO Amortization-Ice Storm	 			
	Annualize Payroll Taxes - Staff Position	 (4,562,002)			
26		 0			
27	Payroll Annualization - Staff Position	 			
28_	Incentive Compensation - Staff Position	 0	 		
29_	Production Maintenance Expense - KCPL Position	 0		-	
30 31	Injuries & Damages - KCPL Position Transmission and Distribution (T&D) Maint Expense - KCPL Position	 0	 		
31_	Annualize Depreciation Expense - KCPL Position	 0	 -		
33		 0	(4.500.554)		
33_	Sub Total - Operations & Maintenance Expense Issues	 	(4,562,001)	<u> </u>	<u> </u>
	Total Value of All Issues	 	(45 700 004)		
34	Total Value Of All ISSUES	 ļ ————	(15,762,081)		
		 			_ _
35	Staff Povenus Poquirement - Prior to Poquiston: Plan Americation	 <u> </u>	15 660 349	20 457 547	40 447 02
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization	 	15,660,318	30,457,517	46,117,834
		 	30,457,517		
36					
36	Regulatory Plan Amortization - Book Depreciation Increase Staff Revenue Requirement After Regulatory Plan Amortization	 ļ. <u> </u>	46,117,834		<u> </u>

				Before	Add	With
ne No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
				, ,	, ,	•
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7 8	Deferred Costs-LED-LDI project - Staff Position Deferred Costs-CORPDP-KCPL - Staff Position		0			
		_	U	0		
9	Sub-Total - Rate Base Issues	$-\!\!\!+\!\!\!\!-$				
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted	_	0			
15	Jursidictional Allocation Issue - Staff Position		Ť	1		
	Income Statement - Revenue Issues				· · · · · · · · · · · · · · · · · · ·	
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
	Income Statement - Expense Issues		ļ			
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position	-	0			
24 25	Annualize Rate Case Expense - KCPL Position AAO Amortization-ice Storm		0			
	Annualize Payroll Taxes - Staff Position		 	<u> </u>		<u> </u>
27	Payroll Annualization - Staff Position	-	0		-	
28	Incentive Compensation - Staff Position	-	1 0			
29	Production Maintenance Expense - KCPL Position	-+-	0			
30	Injuries & Damages - KCPL Position	- -	0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position	\dashv	0			
33	Sub Total - Operations & Maintenance Expense Issues	$\neg \dagger$		0		
	and the second s	\neg	† · · · · · ·			
34	Total Value of All Issues			(31,395,744)		
				, , , , , , ,		
25	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			26,654	30,524,731	30,551,38
35						
36 37	Regulatory Plan Amortization - Book Depreciation Increase Staff Revenue Requirement After Regulatory Plan Amortization			30,524,731 30,551,385		

ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
	Rate Base Issues :		1			· <u> </u>
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0		<u> </u>	
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm	-	(210,851)			
7	Deferred Costs-LED-LDI project - Staff Position		O	 		
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(210,851)		
	Luciadistical Albertia Laws Freduction Off State Orlean					
10	Jurisdictional Allocation Issue - Excluding Off System Sales Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		 			
11	Other Plant Allocation Factors - Rate Base		0	 +		
12	Other Plant Allocation Factors - Rate Base Other Reserve Allocation Factors - Rate Base		0	_ 		
						
13	Booked Revenue - Unadjusted		0			
14_	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues		·			
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Aliocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
	Income Statement - Expense Issues		 			
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position	 }-	0			-
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			<u> </u>
26	Annualize Payroll Taxes - Staff Position		(4,302,002)			
27	Payroll Annualization - Staff Position		- 0			
28	Incentive Compensation - Staff Position		- 0			
29	Production Maintenance Expense - KCPL Position		- 0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			 _
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues		- 0	(4,562,001)		<u></u>
				(1,000)		
34	Total Value of All Issues			(36,168,596)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		<u></u>	(4,746,198)	30,457,517	25,711,31
36	Regulatory Plan Amortization - Book Depreciation Increase	 -		30,457,517		
37	Staff Revenue Requirement After Regulatory Plan Amortization		1	25,711,318		
			 			
	<u> </u>					

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				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure				·	
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
	Recult of Equity Issue - ROFL-11.50%, Stail - 10.5%			(\$10,869,229)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0		<u> </u>	
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
					· · · · · · · · · · · · · · · · · · ·	
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			·
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position		-	1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			- -
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0		· · · · · · · · · · · · · · · · · · ·	···
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0		• • • • • • • • • • • • • • • • • • • •	
33	Sub Total - Operations & Maintenance Expense Issues			0		
24	Total Value of All Irgues		 	(26 222 600)		
34	Total Value of All Issues			(26,232,690)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			5,189,708	30,524,731	35,714,43
36	Regulatory Plan Amortization - Book Depreciation Increase		 	30,524,731	<u> </u>	
37	Staff Revenue Requirement After Regulatory Plan Amortization	-	T	35,714,439	-	
		-		=======================================		

				Before	Add	With
ne No				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
_1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		
	D. C. Davidson					
3	Rate Base Issues : AFUDC on Hawthorn 5 rebuild - KCPL Position		 			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(210,851)			
$-\frac{3}{7}$	Deferred Costs-LED-LDI project - Staff Position		(210,031)			
8	Deferred Costs-CORPDP-KCPL - Staff Position		- 0			
9	Sub-Total - Rate Base Issues			(210,851)		
10	Jurisdictional Allocation Issue - Excluding Off System Sales					
11	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base Other Reserve Allocation Factors - Rate Base		- 0			·.
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
16	Income Statement - Revenue Issues					
17	Normalize Weather - Staff Position Off-System Sales Margin	+	\$0 (\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position	——— 	\$0			
19	Sub Total - Revenue Issues		- 90	(\$15,243,462)		
				(***,=**, *=,		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22 23	Normalize Bad Debt Expense - KCPL Position Remove Severance Costs - Staff Position	\longrightarrow	0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position	-+	(4,302,002)			
27	Payroll Annualization - Staff Position		- 0			 _
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0		-	
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
34	Total Value of All Issues		 	(31,005,543)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			416,856	30,457,517	30,874,37
36	Regulatory Plan Amortization - Book Depreciation Increase		 	30,457,517		<u> </u>
37	Staff Revenue Requirement After Regulatory Plan Amortization		 	30,874,372		
				00,014,012		

				Before	Add	With
ne No	,			Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 10.5%			(\$10,989,229)		· -
				(43.1,40.1,		
	Rate Base issues :		t			
_3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	- $+$	0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues		-			
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$21,805,882)		
	Income Statement - Expense Issues		ļi	<u> </u>		
20	Property Taxes - Staff Position		0			
21	Remove Long Term Incentive Compensation - Staff Position	+	0			
22	Normalize Bad Debt Expense - KCPL Position		t			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		. 0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues		\-	0		
34	Total Value of All Issues		 	(32,795,110)		
				(==): == :, +=/		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(1,372,712)	30,524,731	29,152,02
36	Regulatory Plan Amortization - Book Depreciation Increase		 	30,524,731		
37	Staff Revenue Requirement After Regulatory Plan Amortization			29,152,020		 -
_5;	Stan Westering Medition Wife Wearing All All Millor (1991)		 	25, 152,020		

Arisas City Power & Light Revenue Requirment 31,422,388 21,651,058	With ulatory Plan nortization
Return on Equity Issue - KCPL-11.50%, Staff - 10.5% (\$10,989.229)	53,073,456
Return on Equity Issue - KCPL-11.50% Staff - 10.5% Staff - 10.5%	
AFUDC on Hawthorn & rebuild* - KCPL Position 0	
AFUDC on Hawthorn & rebuild* - KCPL Position 0	
Eliminate Degr. Related to AFUDC Adj KCPL Position 0 0 0 0 0 0 0 0 0	
5 Aguatory Asset - Regulatory Expense - KCPL Position 0 6 January 2002 (se Storm (210,851) 7 Deferred Cossis-LED-LD project - Staff Position 0 8 Deferred Cossis-CRPDP-KCPL - Staff Position 0 9 Sub-Total - Rate Base issues (210,851) Jurisdictional Allocation Issue - Excluding Off System Sales (210,851) Jurisdictional Allocation Issue - Excluding Off System Sales 0 10 Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) 0 11 Other Reserve Allocation Factors - Rate Base 0 12 Other Reserve Allocation Factors - Rate Base 0 13 Sobode Revenue - Unadjusted 0 14 Total Oper & Maint Expense - Unadjusted 0 15 Jurisdictional Allocation issue - Staff Position 1 16 Normalize Weather - Staff Position \$0 17 Off-System Sales Margin (\$21,805,82) 18 Normalize Weather - Staff Position \$0 19 Sub Total - Revenue Issues (\$21,805,882) 20 Property Taxes - Staff Position 0 19 Sub Total - Revenue Issues 0 20 Property Taxes - Staff Position 0 21 Remove Long Ferm	
Sunuary 2002 (ce Storm (210,851)	- <u> </u>
Parented Costs-LED-LDP project - Staff Position 0	
Sub-Total - Rate Base I sues (210,851)	
Sub-Total - Rate Base issues (210,851)	
Jurisdictional Allocation Issue - Excluding Off System Sales 10 Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) 0 0 11 Other Plant Allocation Factors - Rate Base 0 0 12 Other Reserve Allocation Factors - Rate Base 0 0 13 Booked Revenue - Unadjusted 0 0 14 Total Oper & Maint: Expense - Unadjusted 0 0 15 Jurisdictional Allocation Issue - Staff Position 1 1 1 1 1 1 1 1 1	
10	
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Booked Revenue - Unadjusted 0 1 1 1 1 1 1 1 1 1	
15 Jursidictional Allocation Issue - Staff Position 1	
15 Jurisidictional Allocation Issue - Staff Position 1 1 1 1 1 1 1 1 1	
Income Statement - Revenue Issues	
16	
17 Off-System Søles Margin (\$21,805,882) 18 Off System Søles - Unused Energy Allocator - Staff Position \$0 19 Sub Total - Revenue issues (\$21,805,882) 10 Income Statement - Expense Issues (\$21,805,882) 10 Income Statement - Expense Issues (\$21,805,882) 10 Property Taxes - Staff Position 0 11 Remove Long Term Incentive Compensation - Staff Position 0 12 Remove Boverance Costs - Staff Position 0 13 Remove Severance Costs - Staff Position 0 14 Annualize Bad Debt Expense - KCPL Position 0 15 AAO Amortization-loe Storm (4,562,002) 16 Annualize Payroll Taxes - Staff Position 0 17 Annualize Payroll Taxes - Staff Position 0 19 Production Maintenance Expense - KCPL Position 0 10 Incintive Compensation - Staff Position 0 11 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 12 Annualize Depreciation Expense - KCPL Position 0 13 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 14 Total Value of All Issues (4,562,001) 16 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	•
18	
Sub Total - Revenue Issues	
Income Statement - Expense Issues	
20 Property Taxes - Staff Position 0 21 Remove L ong Term Incentive Compensation - Staff Position 0 22 Normalize Bad Debt Expense - KCPL Position 0 23 Remove Severance Costs - Staff Position 0 24 Annualize Rate Case Expense - KCPL Position 0 25 AAO Amortization- Los Storm (4,562,002) 26 Annualize Payroll Taxes - Staff Position 0 27 Payroll Annualization - Staff Position 0 28 Incentive Compensation - Staff Position 0 29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization -	
20 Property Taxes - Staff Position 0 21 Remove L ong Term Incentive Compensation - Staff Position 0 22 Normalize Bad Debt Expense - KCPL Position 0 23 Remove Severance Costs - Staff Position 0 24 Annualize Rate Case Expense - KCPL Position 0 25 AAO Amortization- Los Storm (4,562,002) 26 Annualize Payroll Taxes - Staff Position 0 27 Payroll Annualization - Staff Position 0 28 Incentive Compensation - Staff Position 0 29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization -	
Remove L ong Term Incentive Compensation - Staff Position 0 0 0 0 0 0 0 0 0	
22 Normalize Bad Debt Expense - KCPL Position 0 23 Remove Severance Costs - Staff Position 0 24 Annualize Rate Case Expense - KCPL Position 0 25 AAO Amortization-Ice Storm (4,562,002) 26 Annualize Payroll Taxes - Staff Position 0 27 Payroll Annualization - Staff Position 0 28 Incentive Compensation - Staff Position 0 29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
Remove Severance Costs - Staff Position 0 0 0 0 0 0 0 0 0	
24 Annualize Rate Case Expense - KCPL Position 0 25 AAO Amortization-Lee Storm (4,562,002) 26 Annualize Payroll Taxes - Staff Position 0 27 Payroll Annualization - Staff Position 0 28 Incentive Compensation - Staff Position 0 29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
25 AAO Amortization-Ice Storm (4,562,002) 26 Annualize Payroll Taxes - Staff Position 0 27 Payroll Annualization - Staff Position 0 28 Incentive Compensation - Staff Position 0 29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
26 Annualize Payroll Taxes - Staff Position 0 27 Payroll Annualization - Staff Position 0 28 Incentive Compensation - Staff Position 0 29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
27 Payroll Annualization - Staff Position 0 28 Incentive Compensation - Staff Position 0 29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
Incentive Compensation - Staff Position	
29 Production Maintenance Expense - KCPL Position 0 30 Injuries & Damages - KCPL Position 0 31 Transmission and Distribution (T&D) Maint Expense - KCPL Position 0 32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
30 Injuries & Damages - KCPL Position 0 0 0 0 0 0 0 0 0	
Transmission and Distribution (T&D) Maint Expense - KCPL Position 32 Annualize Depreciation Expense - KCPL Position 33 Sub Total - Operations & Maintenance Expense Issues 34 Total Value of All Issues 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
32 Annualize Depreciation Expense - KCPL Position 0 33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
33 Sub Total - Operations & Maintenance Expense Issues (4,562,001) 34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
34 Total Value of All Issues (37,567,962) 35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
35 Staff Revenue Requirement - Prior to Regulatory Plan Amortization (6,145,564) 30,457,517 36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
36 Regulatory Plan Amortization - Book Depreciation Increase 30,457,517	
	24,311,95
	
OF JOIGH REVENUE REQUIREMENT REQUIREMY FIAN AND MICHIELD 24.311.903	-

ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	D. 4 4 D. 4 9. C 4					
	Rate of Return & Capital Structure			(AE 000 540)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.%			(\$5,390,942)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
_7	Deferred Costs-LED-LDI project - Staff Position		Ö			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)	-+	- o			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted					
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position	-+	U			
. 13	Jursidictional Amplication issue - Stati Position					
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0	<u></u>	_	
19	Sub Total - Revenue Issues		_	\$0		
	Income Statement - Expense Issues	$\overline{}$				
20	Property Taxes - Staff Position		0			
21	Remove Long Term Incentive Compensation - Staff Position		0			• • • • • • • • • • • • • • • • • • • •
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		Ó			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position					
32	Annualize Depreciation Expense - KCPL Position		0	——————————————————————————————————————		·
33	Sub Total - Operations & Maintenance Expense Issues			0		
	Total Value of All Issues			(5,390,942)		
34						<u>. </u>
34						
34	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			26,031,457	24,926,416	50,957,87
35					24,926,416	50,957,87
	Staff Revenue Requirement - Prior to Regulatory Plan Amortization Regulatory Plan Amortization - Book Depreciation Increase Staff Revenue Requirement After Regulatory Plan Amortization			26,031,457 24,926,416 50,957,872	24,926,416	50,957,87

ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Date of Datum 9 Conital Christian					
	Rate of Return & Capital Structure			(## poo pag)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.%			(\$5,390,942)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		ō			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(217,556)			
7	Deferred Costs-LED-LDI project - Staff Position		(211,000)			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0		-	
9	Sub-Total - Rate Base Issues		Ť	(217,556)		
	Oub-Total - Nate Dase 1990es			(217,000)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		ō			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			\$0		
20	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove Long Term Incentive Compensation - Staff Position		0			
22 23	Normalize Bad Debt Expense - KCPL Position		0			
24	Remove Severance Costs - Staff Position Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
			(4,562,002)			
26 27	Annualize Payroll Taxes - Staff Position Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position					
29	Production Maintenance Expense - KCPL Position		0	-		
30	Injuries & Damages - KCPL Position		0		-	
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			· · · · · · · · · · · · · · · · · · ·
33	Sub Total - Operations & Maintenance Expense Issues		<u> </u>	(4.562.004)		
	Jour Total - Operations & Maintenance Expense issues			(4,562,001)		
34	Total Value of All Issues			(10,170,500)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			21,251,899	24,865,907	46,117,805
36	Regulatory Plan Amortization - Book Depreciation Increase		-	24,865,907		
37	Staff Revenue Requirement After Regulatory Plan Amortization			46,117,805		
31	oran revenue requirement Arter regulatory Flan Amortization		1	40,117,003		

ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
			 			
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%			(\$5,390,942)	—-—i	·
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
-6	January 2002 Ice Storm		0	~ 		
7	Deferred Costs-LED-LDI project - Staff Position		- 0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			 -
- 9	Sub-Total - Rate Base Issues	+	<u> </u>			
	Out-Total - Nate base issues					
	Jurisdictional Allocation Issue - Excluding Off System Sales					·
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0		^ 	
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			·
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		<u> </u>	(\$20,406,516)		
	Income Statement - Expense Issues	+-	 	<u></u>		
20	Property Taxes - Staff Position		0			
21	Remove Long Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
-25 -	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		- 0			
28	Incentive Compensation - Staff Position		0			
_ <u>20</u>	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position	+	0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			·
32	Annualize Depreciation Expense - KCPL Position	+	0			
33	Sub Total - Operations & Maintenance Expense Issues		-	0	- -	
	a parameter and the months of the state of t					
34	Total Value of All Issues			(25,797,457)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			5,624,941	24,926,416	30,551,356
36	Regulatory Plan Amortization - Book Depreciation Increase		 	24 026 440		
37	Staff Revenue Requirement After Regulatory Plan Amortization			24,926,416		
J.f	Stati Nevenue Nequirement After Regulatory Plan Amortization		J	30,551,356		

				Before Regulatory Plan	Add Regulatory Plan	With Regulatory Plan
ine No.				Amortization	Amortization	Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Det. 4 Det. 2 Continue of the					
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%			(\$5,390,942)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(217,556)			
7	Deferred Costs-LED-LDI project - Staff Position		70			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues		- 	(217,556)		
	COUPTIONAL - INDICE DAGE 155UES		 	(277,330)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			_
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues		 			
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18						
	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		 	(\$20,406,516)		
	Income Statement - Expense Issues		 			
20	Property Taxes - Staff Position		0			
21	Remove Long Term Incentive Compensation - Staff Position		Q Q			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		Ö			
30	Injuries & Damages - KCPL Position		0	-		·———
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			· -
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues		<u> </u>	(4,562,001)		
34	Total Value of All Issues			(30,577,016)		
	 		 			
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			845,383	24,865,907	25,711,28
				01.005.003		
36	Regulatory Plan Amortization - Book Depreciation Increase		ļ	24,865,907		
37	Staff Revenue Requirement After Regulatory Plan Amortization		ļ <u>-</u>	25,711,289		
		1				

ne No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment		L I	31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure		 			
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%		ł	(\$5,390,942)		
	Return on Equity issue - RCPL-11.30%, Stail - 11%		 	(\$5,390,942)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales		 - -			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			-
12	Other Reserve Allocation Factors - Rate Base		0			-
			0			
13	Booked Revenue - Unadjusted					
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues		-			
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	Innome Statement Europea Issues					
20	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position	\longrightarrow	0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position	-	0			<u>-</u>
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position	_	0			
29	Production Maintenance Expense - KCPL Position		0		<u> </u>	
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position	\longrightarrow	0			- <u> </u>
33	Sub Total - Operations & Maintenance Expense Issues		<u> </u>	0		
34	Total Value of All Issues			(20,634,404)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			10,787,994	24,926,416	35,714,41
36	Regulatory Plan Amortization - Book Depreciation Increase		 	24.926.416		
37	Staff Revenue Requirement After Regulatory Plan Amortization			35,714,410		
	Area sections and an entering section & Light Without Treatment		 	55,7 14,410		

_ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	— - -				
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%		 	(\$5.200.040)		
	Return on Equity Issue - RCPL-11.50%, Stair - 11%		 	(\$5,390,942)		
_	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0	*		
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(217,556)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		ő			
9	Sub-Total - Rate Base Issues			(217,556)		
	Gub-Tolar- Nate base issues		 	(217,336)		
	Jurisdictional Allocation Issue - Excluding Off System Sales		1			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position	_	├─ <u>~</u>	1	·	
			 	 ' -		
	Income Statement - Revenue Issues			1		
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)		-	
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	<u></u>		 			
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			<u> </u>
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			<u> </u>
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues		1	(4,562,001)		
	Tabliyaha of Allilones			(DE 440 00=)		L
34	Total Value of All Issues			(25,413,962)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			6,008,436	24,865,907	30,874,34
	Devision Discharge Devision Devision		 	04 225 25=		
36	Regulatory Plan Amortization - Book Depreciation Increase			24,865,907		
37	Staff Revenue Requirement After Regulatory Plan Amortization		<u> </u>	30,874,343		
	<u> </u>					<u> </u>

ine No				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%			(\$5,390,942)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		Ö			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			****
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base issues		ļ	0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
			ļ			
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0	(00+005-000)		
19	Sub Total - Revenue Issues			(\$21,805,882)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position					ļ
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0	<u> </u>	-	
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position	-	 	0		
33	Sub Total - Operations & Maintenance Expense Issues		 	0		
				(97.400.000)		
34	Total Value of Ali Issues			(27,196,823)		
						
	O. K.D D		+	4,225,575	24,926,416	29,151,99
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			4,225,5/5	24,920,410	25,151,99
	Date Date Date Date Date Date Date Date			24.026.440	-	
36	Regulatory Plan Amortization - Book Depreciation Increase		-	24,926,416		
37	Staff Revenue Requirement After Regulatory Plan Amortization		 	29,151,990	ļ	
			l .		I	<u> </u>

Line No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure	<u> </u>				
2	Return on Equity Issue - KCPL-11.50%, Staff - 11%			(\$5.200.040)		
	Return on Equity Issue - ROPL-11.50%, Stair - 11%	-		(\$5,390,942)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(217,556)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
- 8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(217,556)		·····
	Jurisdictional Allocation Issue - Excluding Off System Sales	\Box				
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1_		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)		· · · · · · · · · · · · · · · · · · ·	
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		20	(\$04.005.000)		
19	Sub Total - Revenue Issues			(\$21,805,882)		
-	Income Statement - Expense Issues		 		·	
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position	_	0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		- 0			
30	Injuries & Damages - KCPL Position		ŏ			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0		_ 	
32	Annualize Depreciation Expense - KCPL Position		- 0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
		-				
34	Total Value of All Issues			(31,976,381)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			(553,983)	24,865,907	24,311,923
36	Regulatory Plan Amortization - Book Depreciation Increase		 	24,865,907		
37	Staff Revenue Requirement After Regulatory Plan Amortization		 	24,311,923		
	San Herende Goden einent After Gegentrer 1 im Annothration		 	24,011,323		

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2				/CO COE 4741		
	Return on Equity Issue - KCPL-11.50%, Staff - 11.25.%			(\$2,695,471)		
	Rate Base Issues :			+		
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0		-	
8	Deferred Costs-CORPDP-KCPL - Staff Position		Ö			
9	Sub-Total - Rate Base Issues			0		
	The Page 1000				· ···	
	Jurisdictional Allocation Issue - Excluding Off System Sales			1		
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		\$0			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0	- 10		
19	Sub Total - Revenue Issues			\$0		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position	++	0			
21	Remove Long Term Incentive Compensation - Staff Position	++	0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		ő			
25	AAO Amortization-Ice Storm		ő		··· · · · · · · · · · · · · · · · · ·	
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		o o			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		ő			
32	Annualize Depreciation Expense - KCPL Position	11	0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(2,695,470)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			28,726,928	22,230,930	50,957,858
36	Regulatory Plan Amortization - Book Depreciation Increase			22,230,930		
37	Staff Revenue Requirement After Regulatory Plan Amortization			50,957,858		
		1 1	,		i i	

ine No.			Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
	s City Power & Light Revenue Requirment		31,422,398	21,651,058	53,073,456
Nalisa	S City Fower & Light Nevenue Nequilinent				
Pate 0	of Return & Capital Structure				T::-
	on Equity Issue - KCPL-11.50%, Staff - 11.25.%		(\$2,695,471)		
Z /Ketuii	1 bit Equity 195de - Not E-11.30 /d, oldin 11.20 /d		(+-,,,		
Rate F	Base Issues :				
	C on Hawthorn 5 rebuild - KCPL Position	0	., ,		
4 Elimin	ate Depr. Related to AFUDC Adj KCPL Position	Ö			
	atory Asset - Regulatory Expense - KCPL Position	0			
	ry 2002 Ice Storm	(220,785)			
	red Costs-LED-LDI project - Staff Position	0			
	red Costs-CORPDP-KCPL - Staff Position	0			
	otal - Rate Base Issues		(220,785)		
9 500-1	olai - Nale Base Issues		(2201/00)		
lunio	dictional Allocation Issue - Excluding Off System Sales				
	Base - 4cp vs 12cp Demand Allocator (See separate calculation)	- 0			
	Plant Allocation Factors - Rate Base	Ö			
	Reserve Allocation Factors - Rate Base	0			
		0	·		
	ed Revenue - Unadjusted	i i			
	Oper.& Maint. Expense - Unadjusted		1		
15 Jursid	lictional Allocation Issue - Staff Position				
	Cartemant Devenue Inques				
	ne Statement - Revenue Issues	\$0		-	
	alize Weather - Staff Position	\$0			
17 Off-Sy	ystem Sales Margin	\$0	-		
	ystem Sales - Unused Energy Allocator - Staff Position	- 30	\$0		
19 Sub T	otal - Revenue Issues		\$0		
<u>_</u>					
	ne Statement - Expense Issues			· · · · · · · · · · · · · · · · · · ·	
	erty Taxes - Staff Position				
	ove L ong Term Incentive Compensation - Staff Position	0			
	alize Bad Debt Expense - KCPL Position	0		_	
	ove Severance Costs - Staff Position	0			
	alize Rate Case Expense - KCPL Position	0 (4.500.000)			
	Amortization-lce Storm	(4,562,002)			
	alize Payroll Taxes - Staff Position	0		Ļ	L
	oll Annualization - Staff Position	0			
	itive Compensation - Staff Position	0		-	
	uction Maintenance Expense - KCPL Position	0			
	es & Damages - KCPL Position	0			
	smission and Distribution (T&D) Maint Expense - KCPL Position	0			
	alize Depreciation Expense - KCPL Position	0			
33 Sub	Total - Operations & Maintenance Expense Issues		(4,562,001)		
	IV-III - E All Iou - e		(7,478,257)		
34 Total	Value of All Issues		(1,418,231)		
35 Staff	Revenue Requirement - Prior to Regulatory Plan Amortization		23,944,141	22,173,650	46,117,7
36 Regu	platory Plan Amortization - Book Depreciation Increase		22,173,650	 	
	Revenue Requirement After Regulatory Plan Amortization		46,117,791	1 	<u> </u>
or otan	Vesseline iredninglic vitel Leaningly Light validitization		70,777,01	 	

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
22	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4			0			
5	Eliminate Depr. Related to AFUDC Adj KCPL Position Regulatory Asset - Regulatory Expense - KCPL Position					
6	January 2002 Ice Storm		0			
7			0			
8	Deferred Costs-LED-LDI project - Staff Position Deferred Costs-CORPDP-KCPL - Staff Position		0			
			U			
9	Sub-Total - Rate Base Issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position		- 0	1		
	Colored Color Paragraph (Color Color		<u>'</u>			
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0	-		
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues	".		(\$20,406,516)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-loe Storm		0			·
26	Annualize Payroll Taxes - Staff Position		0			· · · · · · · · · · · · · · · · · · ·
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
0.4						
34	Total Value of All Issues		-	(23,101,986)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		<u> </u>	8,320,412	22,230,930	30,551,34
						, ,-
36	Regulatory Plan Amortization - Book Depreciation Increase		<u> </u>	22,230,930		
37	Staff Revenue Requirement After Regulatory Plan Amortization			30,551,342		
			1			

ine No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
	Rate Base Issues :					
	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
	Regulatory Asset - Regulatory Expense - KCPL Position		(220,785)			
6 7	January 2002 Ice Storm Deferred Costs-LED-LDI project - Staff Position	-	(220,783)			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
		-	<u>~</u>	(220,785)	-	
9	Sub-Total - Rate Base Issues			(220,765)		
	Jurisdictional Allocation Issue - Excluding Off System Sales					
	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position		-	1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$20,406,516)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$20,406,516)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position	1	0			
25	AAO Amortization-Ice Storm		(4,562,002)		· · · · · · · · · · · · · · · · · · ·	
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0	// 500 004		
33	Sub Total - Operations & Maintenance Expense Issues		ł	(4,562,001)		
34	Total Value of All Issues			(27,884,773)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			3,537,625	22,173,650	25,711,27
20	D. Live Division D. J. Company			22 472 252		
36 37	Regulatory Plan Amortization - Book Depreciation Increase Staff Revenue Requirement After Regulatory Plan Amortization		-	22,173,650 25,711,275		

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ne No.				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure		ļ	(\$2.00E 474)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		o			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base issues			0		
	Jurisdictional Allocation Issue - Excluding Off System Sales		ļ			
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position	<u> </u>		1		
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		40	(\$15,243,462)		
19	Sub Total - Revenue Issues		!	(\$15,245,402)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position	$\overline{}$	Ō			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(17,938,933)		
	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			13,483,466	22,230,930	35,714,39
25	i alan Kevenue Kedulrement • Prior to Regulatory Plan Amortization			13,403,400	£4,£30,330	33,7 14,33
35				!		
35 36	Regulatory Plan Amortization - Book Depreciation Increase			22,230,930 35,714,396		

				Before	Add	With
ine No.				Regulatory Plan Amortization	Regulatory Plan Amortization	Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
		<u>_</u>				
	Rate of Return & Capital Structure			(00.005.474)		
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(220,785)			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
9	Sub-Total - Rate Base Issues			(220,785)		
	Jurisdictional Allocation Issue - Excluding Off System Sales	-				
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper & Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
10	JUISIDICIIONAL ANDCARDINASSIDE - STAN POSIDON					
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$15,243,462)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$15,243,462)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0		Ĭ	
25	AAO Amortization-lce Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0	***************************************		
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position	 	0		i	
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
- 00	Out Total - Operations & Wainterlance Expense reades		<u> </u>			
34	Total Value of All Issues			(22,721,719)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			8,700,679	22,173,650	30,874,32
36	Regulatory Plan Amortization - Book Depreciation Increase			22,173,650	.	ļ
37	Staff Revenue Requirement After Regulatory Plan Amortization			30,874,329		

				Before Regulatory Plan	Add Regulatory Plan	With Regulatory Plan
ties Nie				Amortization	Amortization	Amortization
Line No.	Kansas City Power & Light Revenue Requirment		· · · · · · · · · · · · · · · · · · ·	31,422,398	21,651,058	53,073,456
1	Kansas City Power & Light Revenue Requirment			01,12,000		, , , , , , , , , , , , , , , , , , , ,
	Rate of Return & Capital Structure					
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
	Return on Equity Issue - RCFL-11.50%, Stall - 11.25%			(42,000,1111)		
	Rate Base Issues :					
3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			
3 -	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		0			
7	Deferred Costs-LED-LDI project - Staff Position		0			
8	Deferred Costs-CORPDP-KCPL - Staff Position		0			
	Sub-Total - Rate Base Issues			0		
9	Sub-1otal - Rate Base issues			-		-
	Jurisdictional Allocation Issue - Excluding Off System Sales					
10	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation)		0			
11	Other Plant Allocation Factors - Rate Base		0			
12	Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadiusted		0			
14	Total Oper & Maint. Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position			1		
	adisidictional Allocation (aside - Stan Fostion		1			
	Income Statement - Revenue Issues		1			
16	Normalize Weather - Staff Position		\$0			
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues			(\$21,805,882)		
		i				
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position	1	0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		0			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			0		
34	Total Value of All Issues			(24,501,352)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization	<u></u>		6,921,046	22,230,930	29,151,976
	Sent Marania residui amana 1 Mar to residuitari A Land Company 1 Mar Com		<u> </u>			
36	Regulatory Plan Amortization - Book Depreciation Increase		1	22,230,930		
37	Staff Revenue Requirement After Regulatory Plan Amortization		1	29,151,976		

ine No				Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirment			31,422,398	21,651,058	53,073,456
	Rate of Return & Capital Structure					·
2	Return on Equity Issue - KCPL-11.50%, Staff - 11.25%			(\$2,695,471)		
	<u> </u>					
	Rate Base Issues :					
. 3	AFUDC on Hawthorn 5 rebuild - KCPL Position		0			·
4	Eliminate Depr. Related to AFUDC Adj KCPL Position		0			
5	Regulatory Asset - Regulatory Expense - KCPL Position		0			
6	January 2002 Ice Storm		(220,785)			
7	Deferred Costs-LED-LDI project - Staff Position Deferred Costs-CORPDP-KCPL - Staff Position		0			
8			0	1000 2001		
9	Sub-Total - Rate Base Issues		-	(220,785)		
	Jurisdictional Allocation Joseph Evaluation Off Contract Calca		 			
- 10	Jurisdictional Allocation Issue - Excluding Off System Sales					
10 11	Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) Other Plant Allocation Factors - Rate Base		- 0			
12	Other Reserve Allocation Factors - Rate Base Other Reserve Allocation Factors - Rate Base		0			
13	Booked Revenue - Unadjusted		0			
14	Total Oper.& Maint, Expense - Unadjusted		0			
15	Jursidictional Allocation Issue - Staff Position		 	1		
13	Julisidictional Allocation Issue - Stati Fosition		 			
	Income Statement - Revenue Issues					
16	Normalize Weather - Staff Position		\$0		• •	
17	Off-System Sales Margin		(\$21,805,882)			
18	Off System Sales - Unused Energy Allocator - Staff Position		\$0			
19	Sub Total - Revenue Issues		- 40	(\$21,805,882)		
10	COD TOTAL - Nevertue Issues			(ψε1,003,002)		
	Income Statement - Expense Issues					
20	Property Taxes - Staff Position		0			
21	Remove L ong Term Incentive Compensation - Staff Position		0			
22	Normalize Bad Debt Expense - KCPL Position		0			
23	Remove Severance Costs - Staff Position		0			
24	Annualize Rate Case Expense - KCPL Position		0			
25	AAO Amortization-Ice Storm		(4,562,002)			
26	Annualize Payroll Taxes - Staff Position		0			
27	Payroll Annualization - Staff Position		0			
28	Incentive Compensation - Staff Position		0			
29	Production Maintenance Expense - KCPL Position		0			
30	Injuries & Damages - KCPL Position		0			
31	Transmission and Distribution (T&D) Maint Expense - KCPL Position		0			
32	Annualize Depreciation Expense - KCPL Position		0			
33	Sub Total - Operations & Maintenance Expense Issues			(4,562,001)		
34	Total Value of All Issues			(29,284,139)		
35	Staff Revenue Requirement - Prior to Regulatory Plan Amortization			2,138,260	22,173,650	24,311,909
36	Regulatory Plan Amortization - Book Depreciation Increase		<u></u>	22,173,650		
37	Staff Revenue Requirement After Regulatory Plan Amortization	·· [24,311,909		
		1.	1			