

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

In the Matter of the Application of Kansas City Power & Light Company for Approval to Make Certain Changes in its Charges for Electric Service to Implement its Regulatory Plan))))	Case No. ER-2007-0291
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RECONCILEMENT/RECONCILIATION

Comes now the Staff of the Missouri Public Service Commission (Staff) and files the following Reconcilement/Reconciliation that the Commission directed in its April 5, 2007 Order Setting Procedural Schedule be filed on September 28, 2007. Those line items that are shown on the Reconcilement/Reconciliation with the designation "True-Up Difference" are items for which there is a revenue requirement difference between the Staff's case at March 31, 2007, and KCPL's case projected at September 30, 2007, for which the Staff believes there will not be a revenue requirement difference after the true-up as of September 30, 2007.

Respectfully submitted,

/s/ Steven Dottheim

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Exhibit No. 104
Case No(s). ER-2007-0291
Date 10/1/07 Rptr MV

Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronic mail to all counsel of record this 28th day of September 2007.

/s/ Steven Dottheim

Kansas City Power and Light				
ER-2007-0291				
Revenue Requirement Reconciliation / Reconciliation				
Line No.				
1	Kansas City Power & Light Revenue Requirement		38,074,512	
2				
3	Rate of Return & Capital Structure			
4	Value of Capital Structure Issue - Staff / Company	(56,905)		True-Up Difference
5	Capital Structure impact on Interest Expense Deduction	\$331,944		True-Up Difference
6	Return on Equity Issue - KCPL-11.25%, Staff - 9.72%	(\$18,546,824)		Issue for Hearing
7	Sub-Total Rate of Return and Capital Structure Differences		(\$18,271,785)	
8				
9	Rate Base Issues :			
10	Projection Change	3,038,247		True-Up Difference
11	Transfer Reg Plan Amortization	716,967		True-Up Difference
12	Plant not at Issue	(9,089,558)		True-Up Difference
13	Depreciation Reserve	3,896,103		True-Up Difference
14	Cash Working Capital	(227,329)		True-Up Difference
15	Materials and Supplies	5,033		True-Up Difference
16	Prepayments	(6,750)		True-Up Difference
17	Prepaid Pension Asset EO-2005-0329	58,986		True-Up Difference
18	Regulatory Asset Excess Actual FAS 87 vs Rate Recovery	269,072		True-Up Difference
19	Regulatory Asset Demand Side Management	0		
20	Fuel Inventory - Coal	(122,313)		True-Up Difference
21	Fuel Inventory - Oil	430,641		True-Up Difference
22	Fuel Inventory Lime/Limestone	10,027		True-Up Difference
23	Nuclear Fuel	(45,064)		True-Up Difference
24	Regulatory Asset - Regulatory Expense	(242,502)		Issue for Hearing
25	Deferred Costs-STB litigation	(191,927)		Issue for Hearing
26	Deferred Costs-LED-LDI project	0		
27	Deferred Costs-CORPDP-KCPL	0		
28	Customer Deposits	16,858		True-Up Difference
29	Contributions in Aid of Construction	(115)		True-Up Difference
30	Accumulated Deferred Income Tax	(585,778)		True-Up Difference
31	Accumulated Amortization for Depr. ER-207-0291	(716,967)		True-Up Difference
32	Regulatory Liability - Emission Allowance Sales	(79,407)		True-Up Difference
33				
34	Sub Total - Rate Base Issues		(\$2,865,775)	
35				
36	Income Statement - Revenue Issues			
37	Booked Revenue - Unadjusted	(\$156,613)		True-Up Difference
38	Annualize Customer Growth	\$206,223		True-Up Difference
39	Annualize Large Power Customers	(\$1,171,266)		True-Up Difference
40	Normalize Test Year for Weather	\$222,346		True-Up Difference
41	Annualize rate increase effective 1-1-07	\$621,533		True-Up Difference
42	To adjust Test Year to 365 Days	(\$188,461)		True-Up Difference
43	Adjust to Staff's revenue levels	(\$828,653)		True-Up Difference
44	Non Firm Interchange - Net Margin			
45	Off System Sales Margin	(\$4,934,626)		True-Up Difference
46	Off System Sales - Cost of Sales	\$123,053		True-Up Difference
47	Non Firm Off System Sales - Unadjusted	(\$342,698)		True-Up Difference
48	Sub-Total - Non Firm Off System Sales		(\$5,154,271)	True-Up Difference
49	To Adjust for Rate Switchers		\$1,138,278	True-Up Difference
50	To Reclassify Bulk Power Rev. as Transmission Revenue		\$57,291	True-Up Difference
51	To Annualize Firm Bulk Power - Energy Revenue		\$65,678	True-Up Difference
52	Firm Power - Other Misc		(\$1,896)	True-Up Difference
53	Firm Power - Remove H5 Subrogation		\$6,557	True-Up Difference
54	Normalize Transmission Revenue		(\$8,302)	True-Up Difference
55				
56	Sub Total - Revenue Issues		(\$5,191,556)	
57				
58	Income Statement - Expense Issues			
59	Total Oper.& Maint. Expense - Unadjusted		384,248	True-Up Difference
60	Annualize Purchased Power-Energy	2,256,400		True-Up Difference
61	Annualize Purchased Power-Demand	(1,174,644)		True-Up Difference
62	Annualize Fuel Costs	(5,544,107)		True-Up Difference
63	Fuel and Purchase Power-Energy and Demand Costs		(4,462,351)	True-Up Difference
64	Eliminate Dues and Donations		(71,164)	Issue for Hearing
65	Eliminate Amortization of AFUDC Iatan - Case No. ER-81-42		97,042	True-Up Difference
66	Bad Debts - Additional Adj. Pro-Forma "ASK"		(155,032)	True-Up Difference
67	Property Taxes		24,323	True-Up Difference
68	Annualize FAS 87 to reflect 2007 Expense, excl SERP		320,380	True-Up Difference
69	Reflect 5 yr amort - FAS 87/88 Regulatory Asset		66,900	True-Up Difference
70	Annualize 401k		(37,620)	True-Up Difference
71	Remove Long Term Incentive Compensation		(1,314,185)	Issue for Hearing
72	Remove KCPL's Washington DC Lobbyist		(49,899)	Issue for Hearing

73	Amortize Deferred DSM Program	(215,235)		True-Up Difference
74	Normalize LTD, Life and AD&D Insurance Costs	10,156		True-Up Difference
75	Normalize Bad Debt Expense	(241,253)		True-Up Difference
76	Adjust Regular Severance Costs	(356,102)		Issue for Hearing
77	Adjust Talent Assessment Severance Costs	(1,195,784)		Issue for Hearing
78	Annualize PSC Assessment	(158,690)		True-Up Difference
79	Annualize Rate Case Expense	(487,793)		True-Up Difference
80	Remove Non-Regulated Charges from GPE to KCPL	5,082		True-Up Difference
81	Reflect normal level of SERP costs	(274,255)		Issue for Hearing
82	To Normalize Miscellaneous Employee Benefits	(441,439)		True-Up Difference
83	Annualized Cost for Accepting Credit Card Payments	(74,960)		True-Up Difference
84	Normalize Wolf Creek Employee Benefit Costs	(325,691)		True-Up Difference
85	Annualize FAS 106 Costs	(119,109)		True-Up Difference
86	Banking Fees on Accounts Receivable	(20,411)		True-Up Difference
87	Annualize Payroll Taxes (excl Talent Assessment)	(5,224)		True-Up Difference
88	Payroll Annualization	(417,445)		True-Up Difference
89	Amortize Deferred Surface Transportation Costs	138,436		True-Up Difference
90	Incentive Compensation	(677,327)		Issue for Hearing
91	Production Maintenance Expense	589,178		True-Up Difference
92	Advertising	(0)		
93	Remove 100% of Resource 378 and 845 Meals	(250,413)		Issue for Hearing
94	Allocation Factor Shift - Sept 30 True UP	(1,800,000)		True-Up Difference
95	Wolf Creek Outage - Refueling Outage	190,137		Issue for Hearing
96	New LaCygne 1 SCR - Annual Oper & Mtce Cost	(1,254,053)		True-Up Difference
97	Tran & Distr (T&D) & Gen Maint Exp, excl ice storm	(562,739)		True-Up Difference
98	Transmission Operation Expenses	(2,596,409)		True-Up Difference
99	Medical Dental & Vision Benefit Costs	(1,081,855)		True-Up Difference
100	Annualize Depreciation Expense	(2,183,666)		True-Up Difference
101	Annualize Amortization Expense	137,937		True-Up Difference
102	Hawthorn Subrogation Proceeds	(2,456,009)		Issue for Hearing
103	KC Earnings Tax-General Taxes A/C 408	(117,297)		True-Up Difference
104	Remove Prior Period Activity (See also Rev Adj-18)	(166,875)		True-Up Difference
105	Reconciliation Error - O&M Expense	54,679		True-Up Difference
106	Sub Total - Operations & Maintenance Expense Issues		(\$21,551,786)	
107				
108	Cost of Removal		(\$1,127,948)	Issue for Hearing
109	Other Current Income Tax Differences		\$2,887,837	True-Up Difference
110				
111	Deferred Income Tax Differences		(\$2,286,011)	True-Up Difference
112				
113	Difference in Tax Gross Up Factor		81,624	True-Up Difference
114				
115	Total Value of All Issues		(\$48,325,400)	
116				
117				
118	Staff Revenue Requirement at March 31, 2007 - Prior to True-Up		(\$10,250,888)	
119	Add Estimate for True-Up on Staff's Case		\$24,658,830	
120	Estimate of Staff's Revenue Requirement - After True-Up to 9/30/2007		14,407,942	
121	Office of the Public Counsel			
122	Return on Equity - 10.1%		\$ 5,690,503	Issue for Hearing
123	Capital Structure		\$ (6,936,281)	Issue for Hearing
124	Net Margin on Off System Sales - 40th Percentile		\$ (6,619,946)	Issue for Hearing
125	Office of the Public Counsel - Revenue Requirement		\$ 6,542,218	
126	United States Department of Energy			
127	Five Year Amortization of Research & Development Tax Credits		\$ (490,000)	Issue for Hearing
128	Deferral of Test Year Cost of Obtaining Tax Credits		\$ (398,520)	Issue for Hearing
129	Five Year Amortization of Obtaining Tax Credits		\$ 79,704	Issue for Hearing
130	United States Department of Energy - Revenue Requirement		\$ 13,599,126	