

**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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TRUE-UP RECONCILEMENT/RECONCILIATION

Comes now the Staff of the Missouri Public Service Commission (Staff) and files the following Reconcilement/Reconciliation that reconciles the parties' respective positions as of the true-up date of September 30, 2007.

Respectfully submitted,

/s/ Nathan Williams

Nathan Williams

Deputy General Counsel

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Missouri Public Service Commission

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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 5th day of November, 2007.

/s/ Nathan Williams

Kansas City Power & Light Company
ER-2007-0291
True-Up Reconciliation as of 9/30/2007

Line No.			Before Regulatory Plan Amortization	Add Regulatory Plan Amortization	With Regulatory Plan Amortization
1	Kansas City Power & Light Revenue Requirement		33,162,887	14,155,968	47,318,855
	Rate of Return & Capital Structure				
2	Return on Equity Issue - KCPL-11.25%, Staff - 9.72%		(\$18,780,064)		
	Income Statement Issues				
3	Eliminate Long Term Incentive Compensation		(\$1,314,185)		
4	Eliminate Incentive Compensation - EPS / Descretionary		(\$757,420)		
5	Eliminate Talent Assessment Severance Costs		(968,036)		
6	Eliminate Regular Severance Costs		(211,786)		
7	Amortize Hawthorn Subrogation Proceeds		(2,490,317)		
8	Adjust Bad Debts for Pro Forma Revenue Requirement	Note 1	(171,764)		
9	Total Value of All Issues		(24,693,572)		
10	Staff Revenue Requirement - Prior to Regulatory Plan Amortization		8,469,315	30,886,516	39,355,831
	Office of Public Counsel - Difference from Staff Position				
11	OPC - Return on Equity - 10.10 %		5,697,323		
12	OPC - Capital Structure		(5,877,585)		
13	OPC - Off System Sales Margin - 40th Percentile		(6,619,946)		
14	Revenue Requirement - OPC		1,669,107	23,074,630	24,743,737
	Note 1: Bad Debts will be adjusted based upon the Commission's final Revenue Requirement determination.				