Exhibit No.: Issue: True-up Witness: Cary G. Featherstone Sponsoring Party: MoPSC Staff Type of Exhibit: True-up Rebuttal Testimony File Nos: ER-2010-0355 and ER-2010-0356 Date Testimony Prepared: February 27, 2011

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

TRUE-UP REBUTTAL TESTIMONY

OF

CARY G. FEATHERSTONE

Great Plains Energy, Incorporated KANSAS CITY POWER & LIGHT COMPANY and KCP&L GREATER MISSOURI OPERATIONS COMPANY

FILE NOS. ER-2010-0355 and ER-2010-0356

Jefferson City, Missouri February 27, 2011

1	TRUE-UP REBUTTAL TESTIMONY		
2	OF		
3	CARY G. FEATHERSTONE		
4	GREAT PLAINS ENERGY, INCORPORATED		
5	KANSAS CITY POWER & LIGHT COMPANY and		
6	KCP&L GREATER MISSOURI OPERATIONS COMPANY		
7	FILE NOS. ER-2010-0355 and ER-2010-0356		
8	Q. Please state your name and business address.		
9	A. Cary G. Featherstone, Fletcher Daniels State Office Building, 615 East 13 th Street,		
10	Kansas City, Missouri.		
11	Q. By whom are you employed and in what capacity?		
12	A. I am a Regulatory Auditor with the Missouri Public Service		
13	Commission (Commission).		
14	Q. Are you the same Cary G. Featherstone who filed direct testimony in		
15	these cases—File Nos. ER-2010-0355 and ER-2010-0356?		
16	A. Yes, I am. I, with Curt Wells, filed direct testimony in the Kansas City Power &		
17	Light Company (KCPL) case-File No. ER-2010-0355 on November 10, 2010, and in the		
18	KCP&L Greater Missouri Operations Company (GMO or GMO MPS and GMO L&P) case—		
19	File No. ER-2010-0356 on November 17, 2010—in which we sponsored Staff's cost of service		
20	reports (COS Report) for the KCPL and GMO rate cases filed on June 4, 2010. I filed		
21	rebuttal testimony in the KCPL and GMO rate cases on December 8 and 15, 2010, respectively.		
22	I also filed surrebuttal testimony in the KCPL and GMO rate cases on January 5 and 12, 2011,		
23	respectively. I filed true-up direct testimony for both KCPL and GMO on February 22, 2011.		

True-up Rebuttal Testimony of Cary G. Featherstone

Q. What is the purpose of your true-up rebuttal testimony?

A. The purpose of this testimony is to advise the Commission and the parties that on March 1, 2011, Staff will file updates to the true-up revenue requirement calculations Staff submitted as part of its true-up direct filings it made on February 22, 2011, in File Nos. ER-2010-0355 and ER-2010-0356. The Company and Staff have continued to review their revenue requirement models for KCPL, MPS and L&P, and Staff has made significant updates to all three of these models. They are continuing their reviews and, to determine the impacts of all the updates on the Staff's revenue requirement recommendations, Staff will need to re-run its Exhibit Modeling System ("EMS") for each revenue requirement. Therefore, Staff will re-file on March 1, 2011—the same date Staff will file true-up reconciliations of the parties' cases updated Staff true-up accounting schedules based on updates to its updated EMS runs for KCPL, MPS and L&P. The Commission ordered that updates to the reconciliations be made on March 1 in its order of February 23, 2011.

The March 1, 2011, update to Staff's true-up revenue requirement will update the results of Staff's true-up of both the KCPL and the GMO cases that Staff presented in its true-up direct testimony filed on February 22, 2011. The true-up period is the twelve months ended December 31, 2010, except for Iatan 2 and Iatan Common Plant costs, which have a true-up cutoff date of October 31, 2010. With regard to the Iatan 2 and Iatan Common Plant costs, in its August 18, 2010, Orders in each case titled, *Order Approving Nonunanimous Stipulation and Agreement, Setting Procedural Schedule and Clarifying Order Regarding Construction and Prudence Audit*, in ordered paragraph 5 the Commission, in part, ordered:

> A true-up period of the 12 months ending December 31, 2010, and Iatan 2 and Iatan Common Plant cutoff period of October 31, 2010, is ordered, assuming that the actual in-service date of Iatan 2 is projected to occur no later than December 31, 2010...

True-up Rebuttal Testimony of Cary G. Featherstone

Staff, KCPL and GMO agree the actual in-service date of Iatan 2 was August 26, 2010. Since
August 26, 2010, is prior to December 31, 2010, the true-up cutoff date for Iatan 2 and
Iatan Common Plant is October 31, 2010.

Because GMO has different rates in MPS and L&P, Staff filed three separate revenue requirement runs—one for KCPL, one for MPS and one for L&P as part of its true-up direct filing. Each is based on the above cutoff time periods of December 31 for non-Iatan plant and October 31 for Iatan 2 and Iatan Common Plant. Staff will update each in its March 1, 2011, filing.

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Q. Does this conclude your true-up rebuttal testimony?

A. Yes.

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 Continue the) Implementation of Its Regulatory Plan)

File No. ER-2010-0355

AFFIDAVIT OF CARY G. FEATHERSTONE

STATE OF MISSOURI)	
)	SS.
COUNTY OF COLE)	

Cary G. Featherstone, of lawful age, on his oath states: that he has participated in the preparation of the foregoing True-Up Rebuttal Testimony in question and answer form, consisting of $\underline{3}$ pages to be presented in the above case; that the answers in the foregoing True-Up Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

Cary G. Featherstone

Subscribed and sworn to before me this 29^{W} day of <u>Fabruary</u>, 2011.

Notary Public

NIKKI SENN Notary Public - Notary Seal State of Missouri Commissioned for Osage County My Commission Expires: October 01, 2011 Commission Number: 07287016

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of KCP&L) Greater Missouri Operations Company for) Approval to Make Certain Changes in its) Charges for Electric Service)

File No. ER-2010-0356

AFFIDAVIT OF CARY G. FEATHERSTONE

STATE OF MISSOURI)) SS. COUNTY OF COLE)

Cary G. Featherstone, of lawful age, on his oath states: that he has participated in the preparation of the foregoing True-Up Rebuttal Testimony in question and answer form, consisting of 3 pages to be presented in the above case; that the answers in the foregoing True-Up Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

Cary G. Featherstone

Subscribed and sworn to before me this

2011. day of

Notary Public

NIKKI SENN Notary Public - Notary Seal State of Missouri Commissioned for Osage County My Commission Expires: October 01, 2011 Commission Number: 07287016