

Exhibit No.:
Issue: Cost Allocation Manual
Witness: Ronald A. Klotz
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: Kansas City Power & Light Company
KCP&L Greater Missouri Operations Company
Case No.: EO-2014-0189
Date Testimony Prepared: July 15, 2014

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: EO-2014-0189

SURREBUTTAL TESTIMONY

OF

RONALD A. KLOTE

ON BEHALF OF

**KANSAS CITY POWER & LIGHT COMPANY
AND
KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Kansas City, Missouri
July 2014**

SURREBUTTAL TESTIMONY

OF

RONALD A. KLOTE

Case No. EO-2014-0189

1 **Q: Please state your name and business address.**

2 A: My name is Ronald A. Klot. My business address is 1200 Main, Kansas City, Missouri
3 64105.

4 **Q: Are you the same Ronald A. Klot who pre-filed Direct Testimony in this matter?**

5 A: Yes, I am.

6 **Q: What is the purpose of your Surrebuttal Testimony?**

7 A: I will respond to the Missouri Public Service Commission (“Commission”) Staff
8 (“Staff”) report and accompanying Cost Allocation Manual (“CAM”) filed in this case on
9 June 20, 2014. I will also briefly respond to the Rebuttal Testimony Office of the Public
10 Counsel (“OPC”) witness Geoff Marke filed in this case on June 19, 2014.

11 **Q: How will your Surrebuttal Testimony be structured?**

12 A: First, I will describe revisions I have made to the CAM sponsored in my Direct
13 Testimony that result from adopting recommendations made in the Staff’s report and its
14 accompanying CAM. The revised CAM that I am now sponsoring is attached to this
15 Surrebuttal Testimony as Schedule RAK-2.

16 The source of those revisions is Schedule RAK-3 which replicates the CAM
17 accompanying the Staff report, but with red-line format showing the revisions
18 recommended by the Staff to Kansas City Power & Light Company and KCP&L Greater

1 Missouri Operations Company's ("KCP&L" and "GMO", respectively; collectively, "the
2 Company") originally filed CAM and then further color-coded highlighting to show 1)
3 the Staff recommendations which the Company has adopted (highlighted in yellow); 2)
4 the Staff recommendations which the Commission should not adopt for
5 inclusion/exclusion in/from the Company's CAM (highlighted in gray); and 3) the Staff
6 recommendations which, although inappropriate inclusion in the Company's CAM,
7 warrant further attention and discussion with the Staff outside the CAM document itself
8 (shown in boldface italics); and 4) additional clarifying language that has been added by
9 the Company following discussions with the Staff (shown in underlined plain black text).

10 Second, I will explain why the remaining recommendations made in the Staff report and
11 accompanying CAM should not be ordered by the Commission to be a part of the CAM
12 of the Company. In this section, I will also address how the Company proposes to
13 address certain CAM recommendations made by the Staff that, while inappropriate for
14 inclusion in a CAM, warrant further attention and discussion outside of the Company's
15 CAM document itself.

16 Finally, I will address the Rebuttal Testimony of OPC witness Marke.

17 **Q: How did the Company develop its response to the Staff's recommendations?**

18 A: We conducted numerous meetings, both internally and with the Staff, to discuss how best
19 to narrow the issues and develop a CAM that is likely to stand the test of time. As shown
20 above, we have adopted many of the Staff's recommendations, and the Company's CAM,
21 as revised, will provide a solid foundation for future CAM submissions.

1 **I. CAM Revisions Recommended by the Staff and Adopted by the Company**

2 **Q: Can you explain generally why the Company has made these changes to its CAM?**

3 A: Yes. Company and Staff representatives met on numerous occasions to discuss the CAM
4 sponsored in my Direct Testimony, the Staff's response to the Company-sponsored CAM
5 as well as recommendations made by the Staff to modify the Company-sponsored CAM.
6 Although the Company and the Staff were unable to reach comprehensive agreement on
7 the Company's CAM, the meetings provided a good opportunity to understand the basis
8 of our respective positions. We have worked hard to narrow the issues and we believe
9 the Staff has done so also. As a general matter, therefore, one reason the Company has
10 adopted certain Staff recommendations is to narrow the issues.

11 **Q: Does the fact that the Company has not agreed with all of the Staff's**
12 **recommendations mean that the Company desires that this case be resolved through**
13 **the litigation process?**

14 A: No. The Company met with the Staff on numerous occasions, both before and after the
15 filing of testimony, with the goal of narrowing and, if possible, eliminating areas of
16 disagreement. Despite these efforts, however, significant differences of opinion remain.
17 And while the Company would prefer that these differences of opinion be resolved by a
18 means other than litigation, sometimes litigation is needed to resolve issues. In that
19 regard, it needs to be remembered that, to the best of my knowledge, KCP&L is only the
20 second company to come forward for Commission approval of its CAM. This means that
21 there is not a lot of guidance in the form of previous Commission orders on these topics.

1 **Q: Can you explain more specifically which Staff recommendations the Company has**
2 **adopted as a change to its CAM?**

3 A: Yes. Each change will be identified by Tab number, page number and line number:

4 a. Tab ALL, p. 1, ll. 1-3 – The Company has no objection to filing the CAM under
5 the names of Kansas City Power & Light Company and KCP&L Greater Missouri
6 Operations Company.

7 b. Tab A, p. 1, ll. 9, 13-17, 22 and 25 – These Staff recommendations add clarity.

8 c. Tab A, p. 2, ll. 4-9 and 11-13 – These Staff recommendations add clarity. Two of
9 the entities listed as subsidiaries are, however, not subsidiaries and the Company
10 therefore proposes to remove G.B. Hydroi Partners L.P. and Mega Renewables.

11 d. Tab A, p. 3, ll. 2, 11-16 and 22-23 – These Staff recommendations add clarity.

12 e. Tab A, p. 4, ll. 3-13, 16-17 and 22-23 – These Staff recommendations add clarity.

13 f. Tab A, p. 5, ll. 1-23 – These Staff recommendations add clarity.

14 g. Tab A, p. 6, ll. 2-7 – These Staff recommendations add clarity.

15 h. Tab B, p. 1, ll. 7-12, 18-19 and 21-24 – These Staff recommendations add clarity.

16 i. Tab B, p. 2, ll. 11-14 –These Staff recommendations add clarity.

17 j. Tab B, p. 3, ll. 1-6, 8, 11 and 13-14 – These Staff recommendations add clarity.

18 k. Tab C, p. 1, ll. 9-25 – These Staff recommendations add clarity.

19 l. Tab C, p. 2, ll. 8-10, 12 and 14-23 – These Staff recommendations add clarity.

20 m. Tab C, p. 3, ll. 4-11, 15-17 and 19 – These Staff recommendations add clarity.

21 n. Tab C, p. 4, ll. 4-5 and 8-21 – These Staff recommendations add clarity.

22 o. Tab D, p. 1, ll. 15-16, 19-22, 25 and 28-29 – These Staff recommendations add
23 clarity.

- 1 p. Tab D, p. 2, ll. 1-2 and 8-11 – These Staff recommendations add clarity.
- 2 q. Tab E, p. 1, ll. 13-14, 18 and 21-24 – These Staff recommendations add clarity.
- 3 r. Tab F, p. 1, ll. 10-11 and 26-28 – These Staff recommendations add clarity.
- 4 s. Tab F, p. 2, ll. 13-14 and 19-24 – These Staff recommendations add clarity.
- 5 t. Tab F, p. 3, ll. 2 and 5 – The Company has no objection to this Staff
6 recommendation.
- 7 u. Tab F, p. 7, ll. 16-22 – These Staff recommendations are consistent with other
8 changes made to the CAM.
- 9 v. Tab F, p. 8, ll. 1, 3-4, 6-7, 10, 13 and 21 – For a description of the rationale for the
10 changes on this page, see item r on p. 12 of this Surrebuttal Testimony.
- 11 w. Tab G, p. 1, ll. 17-18 – This section has been re-worded using some of the Staff’s
12 suggested language. See item nos. s and t on pp. 12-13 of this Surrebuttal
13 Testimony for further explanation.
- 14 x. Tab G, p. 2, ll. 4-9 – These Staff recommendations add clarity. Note, however,
15 that on line 7 the Company proposes to insert “may” in lieu of “will” to maintain
16 consistency with the rule’s requirements.
- 17 y. Tab N, p. 1, ll. 10, 12 and 27-28 – These Staff recommendations add clarity.
- 18 z. Tab N, p. 2, l. 4 – The Company has no objection to this Staff recommendation.
- 19 aa. Tab O, p. 2, ll. 1-8 and 19-24 – These Staff recommendations add clarity. Note,
20 however, that based on discussions with the Staff, the Company proposes (on l. 1)
21 to replace “departments” with “functional areas” and (on l. 5) to clarify that “all
22 KCP&L employees” includes supervisors and executives.

- 1 bb. Tab O, p. 3, ll. 1-6, 9-16, 18 and 21-22 – These Staff recommendations add
2 clarity. Note that as a result of conversations with the Staff, the Company has
3 clarified (on ll. 1, 12 and 13) that “employees” includes supervisors and
4 executives.
- 5 cc. Tab P, p. 1, ll. 11-28 – These Staff recommendations add clarity.
- 6 dd. Tab P, p. 2, ll. 15-19 – These Staff recommendations add clarity. Case numbers
7 have also been added for ease of reference.
- 8 ee. New Tab 1, p. 1, l. 1 and 7-20 – This has been re-named Tab Q (l. 1) and Staff’s
9 recommendations (on ll. 10-20) add clarity.

10 **II. CAM Revisions Recommended by the Staff that should not be Adopted by the**
11 **Commission as a part of the Company’s CAM**

12 **Q: Can you explain generally why the Company has not adopted all of the Staff’s**
13 **recommendations and why the Commission should not adopt all of the Staff’s**
14 **recommended revisions to the Company’s CAM?**

15 A: Yes. As a general matter, the Company has attempted to let the affiliate transactions rule
16 which requires the development of a CAM by electrical corporations (4 CSR-240-20.015
17 or the “rule”) speak for itself, and therefore has not always included in its CAM verbiage
18 which simply repeats or paraphrases provisions of the rule. Similarly, the Company’s
19 CAM has been developed to meet the guidelines established by the rule, but not to
20 incorporate elements beyond those required by the rule nor elements which are properly a
21 matter of management discretion. The Staff recommendations which should not be
22 adopted by the Commission as a part of the Company’s CAM are highlighted in grey, and

1 the Staff recommendations which should not be adopted by the Commission as a part of
2 the Company's CAM but which warrant further attention and discussion outside the
3 CAM are shown in boldface italics in Schedule RAK-3. Please note that verbiage shaded
4 in grey that was red-lined as being struck was verbiage the Staff proposed to eliminate
5 from the Company's CAM. Where verbiage is red-lined as being struck out and shaded
6 in grey the Company position is that verbiage should remain intact as originally proposed
7 by the Company in the CAM.

8 **Q: Can you explain more specifically why the Company has not adopted all of the**
9 **Staff's recommendations and why the Commission should not adopt all of the**
10 **Staff's recommended revisions to the Company's CAM?**

11 A: Yes. Each change recommended by the Staff with which the Company disagrees and
12 which the Commission should not adopt will be identified by Tab number, page number
13 and line number, with the Company's basis for not adopting the Staff recommendation
14 explained thereafter.

15 a. Tab A, p. 2, ll. 3, 5 and 12-13 – This eliminates unnecessary language (on l. 3)
16 and corrects a typographical error (on l. 5) and two of the entities listed as
17 subsidiaries are, in fact, not subsidiaries and the Company thus proposes to
18 remove G.B. Hydroi Partners L.P. and Mega Renewables.

19 b. Tab A, p. 4, ll. 11, 14-16 and 17-20 – This Staff recommendation – which seeks
20 certain accounting action by the Company by a date certain in 2015 as well as a
21 granular discussion of this accounting – should not be included in the CAM
22 because the accounting action sought is a one-time event whereas the CAM
23 document should properly be written so that it can be replicated year-in and year-

1 out. Nevertheless, the Company is willing to discuss the status of these items
2 with the Staff at regularly scheduled meetings that the Company would propose to
3 be held quarterly following the Commission's approval of the Company's CAM.

4 c. Tab A, p. 5, l. 12 – This corrects a typographical error.

5 d. Tab A, p. 6, ll. 9-15 – This Staff recommendation – which would require the
6 Company to report to the Staff changes in the identity of affiliated entities (either
7 additions or deletions) within 30 days – goes beyond the requirements of the rule
8 which simply requires the annual filing of a CAM. Nevertheless, the Company is
9 willing to discuss the status of these items with the Staff at regularly scheduled
10 meetings that the Company would propose to be held quarterly following the
11 Commission's approval of the Company's CAM.

12 e. Tab B, p. 1, ll. 3 and 16-17 – On line 3, the Company proposes to remove
13 unnecessary language. The Staff recommendations on lines 16-17 – which
14 require the Company to establish business units for each entity owned by Great
15 Plains Energy, Inc. and to establish operating units for each non-regulated activity
16 by KCP&L and GMO – impose requirements beyond those included in the rule.
17 These additional requirements also inappropriately seek to dictate how the
18 Company will attain compliance with the rule, a matter that is properly a part of
19 management discretion.

20 f. Tab B, p. 2, ll. 1-9 and 11 – These Staff recommendations simply paraphrase the
21 purpose and impact of the rule and, therefore, do not belong in the Company's
22 CAM. The Company's CAM already includes verbiage as to the purpose of the
23 billing of costs. (Schedule RAK-2, Tab B, p. 1)

- 1 g. Tab B, p. 3, ll. 16-24 – Lines 16-19 of these Staff recommendations seek to
2 remove verbiage regarding service agreements between KCP&L and affiliates
3 which the Company believes should remain in the Company’s CAM. On line 16
4 the Company has replaced the word “may” with “shall” in its revised CAM based
5 on discussions with Staff to ensure that service agreements are used. In addition,
6 lines 20-24 of these Staff recommendations seek to impose requirements
7 regarding what will be included in future CAM filings as well as added specificity
8 regarding the duties of the Company’s CAM team – which are beyond the rule’s
9 requirements. These additional requirements also inappropriately seek to dictate
10 how the Company will attain compliance with the rule, a matter that is properly a
11 province of management discretion. Nevertheless, the Company is willing to
12 discuss the status of these items with the Staff at regularly scheduled meetings the
13 Company would propose to be held quarterly following the Commission’s
14 approval of the Company’s CAM.
- 15 h. Tab C, p. 1, ll. 3, 9-10, 19-21 and 23 – On line 3 the Company proposes to
16 remove unnecessary language. On lines 9-10, the Company simply proposes to
17 remove unnecessary language. On lines 19-21, the Company proposes to remove
18 verbiage to make clear that KCP&L will price services (and goods, assets, etc.) to
19 affiliates at the higher of fully distributed cost or fair market price and that any
20 adjustments necessary will be made annually. On line 23, the Company simply
21 proposes to correct a typographical error.
- 22 i. Tab C, p. 2, l. 22 – The Company simply proposes to correct a typographical
23 error.

- 1 j. Tab C, p. 5, ll. 4-8 – These Staff recommendations – which seeks to impose a
2 requirement that the Company use the late payment fee charged to KCP&L and
3 GMO customers to charge affiliated entities for the cost of capital on
4 intercompany billings – would impose requirements not found in the rule. In
5 addition, these intercompany billings do not represent late payments, but the
6 short-term use of capital. Consequently, a short-term debt rate is the appropriate
7 charge to be included here as originally described in the Company’s proposed
8 CAM.
- 9 k. Tab D, p. 1, ll. 5, 10, 18-19, 24 and 28 – On lines 5 and 10, the Company
10 proposes to remove unnecessary language. On lines 18-19 and 28, the Staff
11 recommendations are worded inconsistently with the rest of the CAM (i.e.,
12 “KCPL will ensure that”) and the Company proposes to insert the word “will” on
13 line 19 to assist with consistency as well. On line 24, the Staff’s proposal to
14 include the parenthetical “(added to or bundled with)” does not add clarity and the
15 Company proposes to remove this language.
- 16 l. Tab D, p. 2, ll. 7-8 – These Staff recommendations are worded inconsistently with
17 the rest of the CAM (i.e., “KCPL will ensure that”) and the Company proposes to
18 insert the word “will” on line 8 to assist with consistency as well.
- 19 m. Tab E, p. 1, ll. 5, 9, 17-18, 24 and 27-28 – On lines 5 and 9, the Company
20 proposes to remove unnecessary language. Lines 17-18 and 24 of these Staff
21 recommendations add a level of specificity that is not required by the rule. To
22 allow for the removal of the specific example of an allocator for property
23 insurance costs, the Company inserted additional general cost-causation verbiage

1 in lines 17 and 25. Lines 27-28 of these Staff recommendations add verbiage
2 which is unnecessary and for example purposes only and does not add clarity or
3 otherwise assist the reader.

4 n. Tab E, p. 2, ll. 1-2 – These Staff recommendations add verbiage which is
5 unnecessary and for example purposes only and does not add clarity or otherwise
6 assist the reader.

7 o. Tab F, p. 1, ll. 4 and 11-23 – On line 4 the Company proposes to remove
8 unnecessary language. The Staff recommendations on lines 11-23 simply
9 paraphrase the purpose and impact of the rule which paraphrasing does not add
10 clarity or otherwise assist the reader.

11 p. Tab F, p. 2, ll. 6-11 and 24 – These Staff recommendations 1) simply paraphrase
12 the purpose and impact of the rule which paraphrasing (ll. 6-11) does not add
13 clarity or otherwise assist the reader and 2) add verbiage which is unnecessary
14 and which does not add clarity or otherwise assist the reader (l. 24). Regarding
15 the Staff's recommendation on line 24, the Company currently intends to use the
16 Massachusetts Formula. To the extent adjustments may be appropriate in the
17 future, they will be addressed at that time and it is unnecessary to reference such
18 possibilities in the CAM itself. Moreover, it needs to be remembered that the
19 CAM is not controlling for ratemaking purposes.

20 q. Tab F, p. 3, ll. 1-2 – This Staff recommendation is unnecessary and does not add
21 clarity or otherwise assist the reader. Additionally, regarding the Staff's
22 recommendation on line 1, the Company currently intends to use the
23 Massachusetts Formula. To the extent that adjustments may be appropriate in the

1 future, they will be addressed at that time and it is unnecessary to reference such
2 possibilities in the CAM itself. Moreover, it needs to be remembered that the
3 CAM is not controlling for ratemaking purposes.

4 r. Tab F, p. 8, ll. 1-24 and p. 9, l. 6 through p. 14 – These Staff recommendations
5 regarding fair market pricing are based on accounting literature that prescribes
6 reporting of inputs used to determine fair value into a hierarchy (i.e. by use of
7 level 1, 2 or 3 inputs) but does not prescribe how fair market price is to be
8 derived. Consequently, the Staff-recommended verbiage is not suitable for use
9 here. In its place, the Company proposes completely new language (the
10 underscored language found at p. 3, l. 13 through p. 7, l. 14 of Tab F) to add
11 appropriate specificity to the description of fair market price and the use of
12 observable and unobservable inputs in fair value measurement in the CAM.

13 s. Tab G, p. 1, ll. 4, 11-15 and 19-27 – Line 4 simply eliminates unnecessary
14 language. On lines 11-15, Staff’s recommendations would remove language the
15 Company believes is helpful to attaining compliance and which should be
16 retained. On lines 17-19, the Company proposes changes which recognize that
17 unaffiliated vendors have historically provided service to utilities for regulated
18 purposes (collections, for example) which provision of service has entailed the
19 sharing of customer specific information with those vendors in the absence of
20 customer consent or approval by the Commission. Lines 23-27 of these Staff
21 recommendations add requirements beyond those imposed by the rule.

22 t. Tab G, p. 2, ll. 1-2 – The Company proposes to remove the language proposed by
23 the Staff on lines 1-2 in recognition of utilities’ historical practice of providing

1 customer specific information to third party vendors for regulated purposes in the
2 absence of customer consent or approval by the Commission.

3 u. Tab N, p. 1, l. 4 – This change simply removes unnecessary language.

4 v. Tab O, p. 1, ll. 4 and 10-26 – On line 4, the Company proposes to remove
5 unnecessary verbiage. The Staff recommendations on lines 10-26 would remove
6 language regarding training proposed by the Company. It is the province of
7 Company management to determine how it will train to attain compliance and not
8 the proper role of the Staff to dictate such matters.

9 w. Tab O, p. 2, ll. 1, 5 and 8-17 – On line 2, the Company proposes to insert
10 “functional areas” in lieu of “departments” to better reflect how KCP&L operates.
11 On lines 5 and 19, the Company proposes to include parenthetical language
12 making it clear that supervisors and executives are employees. The Staff
13 recommendations on lines 8-17 seek to impose requirements not found in the rule
14 and to dictate how the Company will attain compliance through training practices,
15 a matter of management discretion.

16 x. Tab O, p. 3, ll. 1, 3, 9, 12, 14 and 19 – On line 1, the Company proposes to
17 remove language that may leave the inference that supervisors are not employees.
18 On line 3, the Company proposes to delete “on-line” to maintain consistency with
19 the adoption of earlier changes recommended by the Staff. On line 9, the
20 Company proposes to delete the word “all” as needlessly broad and inclusive. On
21 line 12 the Company proposes to include parenthetical language making it clear
22 that supervisors and executives are employees. On line 14 the Company proposes
23 to remove language that may leave the inference that supervisors are not

1 employees. On line 19, the Company proposes revisions that allow more
2 discretion regarding how the Company communicates these requirements because
3 how the Company will attain compliance through training practices is a matter of
4 management discretion.

5 y. Tab O, p. 4, ll. 1-12 – These Staff recommendations seek to dictate how the
6 Company will attain compliance through training practices, a matter of
7 management discretion.

8 z. Tab P, p. 1, l. 4 – This Company change simply removes unnecessary language.

9 aa. Tab P, p. 2, ll. 2-13 and 16-17 – The Staff recommendations on lines 2-7 simply
10 re-state what the Company had already proposed (which the Staff proposes to
11 strike on lines 9-13). The Company believes its language on lines 9-13 should be
12 retained as being closer to the verbiage of the rule. Additionally, for clarity and
13 ease of reference, the Company proposes to add case numbers in which variances
14 have been granted on lines 16-17.

15 bb. Tab Q – The Staff made a number of recommendations to the definitions in Tab
16 Q. In evaluating these Staff recommendations, the Company concluded that if the
17 rule itself contains a definition, then that definition need not be re-stated in the
18 Company's CAM and if the rule itself did not contain a definition of a particular
19 term, then a separate definition in the CAM was also unnecessary. Consequently,
20 the Company proposes to strike Tab Q in its entirety.

21 cc. New Tab 2 – This entire tab seeks to impose requirements regarding testing that
22 are not found in the rule.

1 dd. New Tab 3 – This entire tab seeks to impose requirements regarding audits
2 beyond those included in the rule. Note that the Company’s initial and revised
3 CAM provides for periodic audits of the CAM as a guideline to assist with
4 compliance. (Schedule RAK-2, Tab N, p. 2)

5 ee. New Tab 4 – This entire tab seeks to impose requirements regarding service
6 agreements beyond those included in the rule. Note that the Company’s CAM
7 provides for the use of service agreements. (Schedule RAK-2, Tab B, p. 3).

8 **Q: In items b, d and g from the immediately preceding list you mentioned that the**
9 **Company proposes to hold regularly scheduled quarterly meetings to discuss the**
10 **status of these items. Please elaborate.**

11 A: Yes. The Staff has expressed a number of concerns regarding the Company’s CAM
12 process and the Company sincerely wants to provide the Staff with a higher level of
13 comfort with the Company’s CAM activities and processes on a going forward basis.
14 Our belief, however, is that discussing these matters with the Staff on a regular basis will
15 be the most effective and efficient means of doing so – for both the Staff and the
16 Company. Therefore, for eighteen months following Commission approval of the
17 Company’s CAM, the Company proposes to undertake regularly scheduled meetings
18 with the Staff (and OPC also if desired by OPC) so that the Company can provide regular
19 updates on the status of its CAM processes and activities. If desired, those meetings can
20 be continued beyond eighteen months. Topics to be covered by the Company at these
21 meetings would include, at a minimum,

- 22 • Status of work to identify the specific accounting needed to support the
23 Company’s compliance with the affiliate transactions rule and CAM submissions;

- Discussion of how accounting codes and assignments are used to meet the requirements of the affiliate transactions rule, along with examples of affiliate transactions and related accounting;
- Discussion of any changes in the identity of affiliated entities (by either deletion or addition);
- The status of the development and use of standard service agreements related to the provision of services, goods or information to affiliates;
- Discussion of the CAM team's constitution and activities;
- Discussion of the money pool for which Staff seeks information as indicated on page 14 of its Examination; and
- Discussion of substantive changes to the CAM that may warrant Commission approval.

Of course, to the extent the Staff or OPC would like to discuss other items, the Company would simply add those to the list of items to be discussed.

III. Response to OPC Witness Geoff Marke

Q: Do you have any comments in response to the rebuttal testimony of OPC witness Geoff Marke?

A: Yes. In his brief Rebuttal Testimony, OPC witness Marke offers remarks of a general nature that I am unable to provide a specific response to in this Surrebuttal Testimony. OPC witness also indicates in his Rebuttal Testimony (p. 5, lines 6-10), that OPC's position is similar to that of the Staff. Consequently, I believe my testimony above in response to the Staff report and CAM suffices as a response to OPC.

1 **Q:** **Does that conclude your testimony?**

2 **A:** Yes, it does.

In the Matter of Kansas City Power & Light)
Company and KCP&L Greater Missouri's)
Operations Company's Application for) File No. EO-2014-0189
Approval of Cost Allocation Manual)

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

1. My name is Ronald A. Klote. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Senior Manager, Regulatory Accounting.

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company consisting of Seventeen (17) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

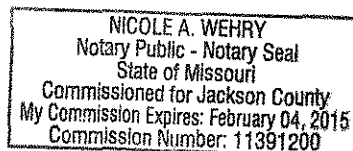
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Ronald A. Klote
Ronald A. Klote

Subscribed and sworn before me this 15th day of July, 2014.

Nicole A. Key
Notary Public

My commission expires: Feb. 4 2015



**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

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**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

INTRODUCTION

Great Plains Energy Incorporated (GPE), headquartered in Kansas City, Missouri, is a registered public utility holding company with two wholly owned direct utility subsidiaries—Kansas City Power & Light Company (KCP&L) and KCP&L Greater Missouri Operations Company (GMO) and three direct non-regulated subsidiaries. All GPE subsidiaries and affiliates are shown on the four (4) pages of Appendix A entitled GREAT PLAINS ENERGY INCORPORATED Organizational Structure. Only KCP&L employees operate and manage the business and properties of GPE and its affiliates as well as the non-regulated activities of KCP&L and GMO.

KCP&L is a regulated electric utility serving approximately 515,000 customers as of November 2013 in western Missouri and eastern Kansas and owns Kansas City Power & Light Receivables Company, a wholly-owned subsidiary to whom all its retail electric accounts receivables are sold through an affiliate transaction.

KCP&L is regulated by the Public Service Commission of the State of Missouri (MoPSC) and The State Corporation Commission of the State of Kansas (KCC) with respect to retail rates, certain accounting matters, standards of service and, in certain cases, the issuance of securities, certification of facilities and service territories. KCP&L is classified as a public utility under the Federal Power Act and is subject to regulation

1 by the Federal Energy Regulatory Commission (FERC). KCP&L has a 47% ownership
2 interest in Wolf Creek Generating Station (Wolf Creek), which is regulated by the
3 Nuclear Regulatory Commission. KCP&L also has a 47% ownership interest in Wolf
4 Creek Nuclear Operating Corporation (WCNOC), which operates Wolf Creek.

5
6 GMO operates two separate Missouri-based electric divisions —Missouri Public Service
7 (MPS) and St. Joseph Light and Power (L&P). GMO also wholly owns GMO
8 Receivables Company and MPS Merchant Services, Inc., an unregulated subsidiary
9 which has certain long-term natural gas contracts, and several unregulated subsidiaries
10 some of which no longer have active operations. These unregulated subsidiaries are:

MPS Gas Pipeline Corporation
MPS Platt County Power LLC
MOPUB Group Inc.
Golden Bear Hydro Inc
Energia Inc
LoJamo, LLC MO
MPS Finance Corp.
SJLP Inc.
Trans MPS, Inc.
MPS Europe, Inc.
MPS Canada Holdings, Inc.
Missouri Public Service Company
MPS Canada Networks Corp
MPS Canada Corp
MPS Sterling Holdings, LLC

11
12
13 GMO serves approximately 315,000 customers as of November 2013 and is regulated
14 by the MoPSC and FERC. In addition to providing electrical services, L&P also
15 provides industrial steam to a limited number of customers in the St. Joseph service
16 area.

1
2 In 2012, Transource Energy, LLC (Transource) was formed as a joint venture between
3 GPE and American Electric Power (AEP) to pursue competitive transmission projects.
4 GPE owns 13.5% of Transource through its wholly owned direct subsidiary GPE
5 Transmission Holding Company, LLC (GPTHC) with AEP owning the remaining 86.5%.
6 Transource Missouri, LLC, a wholly owned subsidiary of Transource, was formed for
7 regional transmission projects in Missouri. AEP will operate Transource and intends to
8 provide the majority of staff and services through its service company. However,
9 KCP&L and GMO provide certain services to Transource and will be reimbursed
10 consistent with the Stipulation and Agreement approved by the MoPSC in File No. EA-
11 2013-0098. A copy of the relevant pages of that Report and Order is attached as
12 Appendix D for ease of reference.

13
14 GPE has two non-regulated subsidiaries-KLT Inc. and Great Plains Energy Services
15 Incorporated (GPES), a service company. KLT Inc. is an intermediate holding company
16 that has investments in affordable housing limited partnerships, KCP&L Solar, Inc., a
17 solar supplier and various wholly-owned unregulated companies that have no active
18 operations and only receive corporate governance services from KCP&L at this time.
19 Refer to Appendix A for the organizational chart identifying GPE and its affiliates.

20
21 This Cost Allocation Manual (CAM) is a requirement of the MoPSC Affiliate
22 Transactions Rule (4 CSR 240-20.015). This rule is intended to prevent MoPSC
23 regulated utilities from subsidizing their non-regulated operations. KCP&L will include in

1 its annual CAM the criteria, guidelines, and procedures it will follow to be in compliance
2 with this rule. In July 2013, GPE completed a major upgrade of its accounting systems
3 and processes. The upgrade resulted in significant revisions to the accounting chart
4 field codes and to certain cost assignment allocations. These revisions, effective July 1,
5 2013, are documented and explained in this CAM filing as TAB B through TAB M.

6
7 It is the objective of the KCP&L and the GMO CAM to provide a high level of assurance
8 that KCP&L has implemented and is monitoring a set of criteria, guidelines, and
9 procedures that also provides a high level of assurance that KCP&L and GMO are not
10 subsidizing their affiliated activities or non-regulated operations to the detriment of their
11 regulated electric customers in Missouri.

12
13 In 2014, KCP&L will create a fully- functioning CAM Team consisting of a necessary
14 number of trained employees to oversee the operations and management of KCP&L's
15 affiliate transactions. The CAM team will ensure that all affiliate transactions are either
16 consistent with the MoPSC's Affiliate Transactions Rule or KCP&L has followed the
17 required variance procedures to allow KCP&L to participate in non-complying affiliate
18 transactions.

19
20 KCP&L will apply for a waiver from applicable affiliate transaction requirements
21 consistent with the process specified in 4 CSR 240-20.015(10) or it will not participate in
22 the noncomplying affiliate transaction as required in 4 CSR 240-20.015(2)(D).

1 Future CAM submittals will identify the KCP&L management position that is responsible
2 for the overall governance and enforcement of CAM preparation and implementation of
3 criteria, guidelines, and procedures necessary to provide full compliance with the
4 MoPSC's Affiliate Transactions Rule.

5
6 The CAM Team will be involved in decision-making regarding all affiliate
7 transactions to the extent necessary to ensure that these decisions will be based
8 on information regarding complying with the MoPSC's Affiliate Transactions Rule.

9
10 Anytime there is 1) an addition or 2) a deletion of an affiliated entity or non-
11 regulated activity, the CAM Team will be notified within the day of the event.

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

**OVERVIEW OF COSTING METHODOLOGY AND
SERVICE AGREEMENTS**

KCP&L provides information, assets, goods and services to GPE and its subsidiaries/affiliates. Related costs are collected and assigned directly or indirectly to a business unit when applicable, with business unit referring to a legal or regulatory jurisdiction within GPE.

Costs are assigned on a fully distributed cost ("FDC") basis to reflect all costs incurred in providing goods, assets, information, and services. Costs specifically related to one business unit are billed directly to that unit while costs related to more than one business unit are allocated. Since GPE and all its subsidiaries/affiliates are operated and managed by KCP&L employees, KCP&L will be required to bill out labor charges and related loadings incurred benefiting other business and operating units. The allocation and billing of costs is designed to reflect benefits received as closely as practical and to prevent subsidization of any business unit and ensure equitable fair market price or fully distributed cost distributions, as applicable, among GPE and its affiliates.

Affiliates are billed on an FDC basis which includes all direct and indirect costs, including cost of capital and overheads, or at the fair market price, whichever is higher.

The following three types of cost assignments are utilized to determine proper FDC billings:

1
2 **1) Billing between Business Units (TAB C)** – Applies to balance sheet and income
3 statement costs between KCP&L and affiliates. The billing of costs between business
4 units is based on the operating unit field charged in the account code. The operating
5 unit field identifies what business unit is benefiting from the cost and is required on all
6 capital and expense transactions. For billing purposes, costs are grouped into two basic
7 groups: (a) direct billed projects and (b) indirect billed projects. Direct billed projects
8 are assigned directly to a business unit based on the operating unit, while the indirect
9 billed projects are allocated based on relevant cost allocation factors. In addition,
10 affiliates will be charged for the use of common plant and for the use of capital
11 whenever such charges are appropriate.

12
13 **2) Clearings and Loadings (TAB D)** – Applies to types of cost that are assigned based
14 on the usage related to other costs. In some applications, costs are distributed, or
15 “cleared” over a distribution of direct costs, such as fleet clearings. In other
16 applications, costs are distributed, or “loaded” onto a related cost, such as paid
17 absence, and distributed based on a payroll distribution.

18
19 **3) Specific Assignment (TAB E)** – Applies to costs that can be assigned to the
20 benefiting business unit based on a statistical analysis, usage study, or association with
21 the underlying asset or liability. For instance, depreciation expense is assigned based
22 on the related plant asset.

23 KCP&L will rely upon its Accounting department or the group responsible for control of
24 the costs to determine the specific assignments. KCP&L and affiliates shall enter into

1 service agreements which establish the terms and conditions for affiliate transactions,
2 including a general description of goods and services provided, pricing, billing and
3 payment methods and dispute resolution. Refer to Appendix B for a listing of services.
4 Additional services may be provided if needed. The agreements are intended to comply
5 with all applicable regulatory rules and Commission orders and to prevent any
6 preferential treatment among the affiliates.

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

SHARED SERVICE BILLINGS BETWEEN BUSINESS UNITS

KCP&L provides goods, services, assets, and information to other entities within GPE including GPE. When goods are provided or services are performed for the benefit of these entities, the fully distributed cost of providing the good or service is accumulated and billed to the affiliate. On an annual basis, these accumulated fully distributed costs are then compared with the fair market price of the good or service. After the comparison is made, if the fair market price is higher than the fully distributed cost an adjustment will be made for the difference and billed by KCP&L, to the benefiting business unit on an annual basis.

Since KCP&L is the only business unit among all GPE business units that have employees, KCP&L must bill out labor charges and related loading costs (such as pensions, OPEBs and other loadings) incurred for the benefit of other business units. KCP&L employees enter their time by account code in a time-entry system which allows for payroll to be accurately assigned in one-tenth hour increments. Below is a description of the various billings between business units.

Income Statement Billings -- Income and expenses are classified into the following two groups for billings purposes—direct and indirect. Costs are accumulated at the operating unit (op unit) level of the account code with the op

unit indicating the allocation group where the cost belongs. Refer to Tab J for a list of op units and their respective billing descriptions.

1. Direct Billings-These are costs incurred by KCP&L to provide a specific service (e.g. filing federal income tax returns, satisfying filing requirements at a specific state or other level) to a specific business unit. There is a direct relationship between the cost incurred and the business unit receiving the benefit of the cost. These costs are billed to the business unit based on the owner of the operating unit charged.

2. Indirect Billings-These are costs incurred by KCP&L to provide services benefiting more than one business unit. These costs are billed to the business units based on predefined allocation factors or the results of periodic allocation studies. The allocation factors are determined based on a cost causative relationship as well as in the aggregate by a general allocator of truly common costs. KCP&L is aware that all costs are to be directly or indirectly charged to GPE or its affiliates to the maximum extent possible. Common costs result from residual costs that could not reasonably be directly or indirectly assigned. Refer to Appendix C for a list of allocation factors and how the factors are calculated.

The Massachusetts Formula will only be used as a general allocator to allocate common costs that apply only between KCP&L and GMO regulated operations and activities. All other residual common costs will

1 be allocated using the new General Allocator calculation. The General
2 Allocator is a ratio which is calculated by dividing the total direct and
3 indirect expenses charged to affiliates and non-regulated entities
4 (numerator) by the total direct and indirect expenses incurred by KCP&L
5 (denominator.)
6

7 **Balance Sheet Billings** -- All costs incurred by a business unit for the benefit of
8 another business unit are charged to a construction, undistributed stores expense or
9 clearing account are then billed to the benefiting business unit based on the operating
10 unit designations. These costs are primarily direct billings from one business unit to
11 another, however, there may be charges to undistributed stores expense or clearing
12 accounts that are billed out based on an assignment or allocation factor.
13

14 **Common Use Plant and Asset Transfers**

15 Common Use Plant--In the ordinary course of business, assets belonging to KCP&L
16 and GMO may be used by another entity. This property, referred to as common use
17 plant, is primarily service facilities, telecommunications equipment, network systems
18 and software. In order to ensure the regulated entities do not subsidize GPE and its
19 other companies, KCP&L and GMO charge costs for the use of their respective
20 common use assets. Monthly billings are based on the depreciation and/or amortization
21 expense of the underlying asset and a rate of return applied to the net plant. The total
22 cost is then assigned or allocated on an applicable factor to the business unit benefiting

1 from the use of the asset. All direct costs incurred to common plant are directly charged
2 to the GPE entity causing those costs.

3
4 Asset Transfers – KCP&L and GMO will not sell, lease, assign, mortgage,
5 transfer, or otherwise dispose or encumber the whole or any part of its franchise,
6 works, or system, necessary or useful in the performance of its duties to the public,
7 nor by any means, direct or indirect, merge or consolidate such works or system,
8 or franchises, or any part thereof, with any other corporation, person, or public
9 utility, without having first secured from the commission an order authorizing it so
10 to do. (Section 393.190 RSMo).

11
12 **Compensation for the Use of Capital** -- Transactions between legal entities results in
13 the creation of intercompany receivables or payables with settlement due in the
14 following month. In addition to the above charges, a charge for the use of capital based
15 on the outstanding intercompany receivable balance and the daily Commercial Paper
16 Rate published by the Board of Governors of the Federal Reserve System for A2/P2
17 non-financial issuers will be applied.

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

CLEARINGS & LOADINGS

Paid Absence Loadings --The Company is required to follow the FERC Uniform System of Accounts ("USOA") that describes how the various paid absence costs will be allocated over the "at work" activities. Monthly, costs charged to the various paid absence accounts are allocated to capital and expense accounts based on each account's respective straight-time payroll activity for the month. KCP&L employees will directly or indirectly charge GPE and its affiliates for each and every activity that benefits GPE and its affiliates. Paid absence loading will be assigned to these labor charges at the time of these direct and indirect charges.

Payroll Tax Loadings -- Payroll taxes are loaded to labor charged to expense accounts, work orders and clearing accounts based on a projected rate applied to direct labor charged to these accounts. This process allows for payroll taxes to follow the original labor distribution and to be included in construction costs. KCPL employees will directly or indirectly charge GPE and its affiliates and non-regulated operations for all activities benefitting GPE and its affiliates and non-regulated operations. Payroll taxes will be assigned to these labor charges at the time of these direct and indirect charges.

Pensions and Other Benefits Loadings -- Pension, post-retirement, employee insurance and other benefits are applied to labor costs to ensure that an appropriate portion of benefits is capitalized and to provide management with costs per project. Loadings are based on a projected rate applied to direct labor. KCPL employees will directly or indirectly charge GPE and its affiliates for all activities benefitting GPE and its affiliates and non-regulated operations. Pensions and other benefit costs will be assigned to these labor charges at the time of these direct and indirect charges.

Material and Tool Loading --The FERC Uniform System of Accounts requires the use of undistributed stores expense accounts (163 accounts) to accumulate purchasing and store keeping costs of inventory materials. These costs are cleared based on historical loading rates. The rates are applied to materials issued to O&M and capital projects.

Administrative and General (A&G) Loading -- The purpose of this loading is to capitalize a portion of the various A&G costs that are incurred in support of capital activities. Based on a time study, specific departments monthly labor charges are allocated to all open construction projects.

T&D Division Overheads -- The purpose of this loading is to capitalize a portion of the delivery division service costs that are related to construction and removal activity but impractical to charge directly. Certain capital projects are loaded with a flat rate per labor dollar using account 184780 to accumulate and clear the applicable charges.

1 **Generation Division Clearing** -- The purpose of this clearing is to capitalize a portion of the
2 generation service costs that are related to construction and removal activity but impractical to
3 charge directly. The overhead costs are cleared through account 184781 based on current
4 month generation labor charges.

5
6 **Flyash Clearings** – This clearing distributes general costs in account 502010, Steam
7 Operations Solid By-Products, to the appropriate coal fired plants. Current month activity in
8 this account is cleared to expense plant projects based on a twelve months ended MMBTU's
9 factor.

10
11 **Unit Train Maintenance Clearing** – The purpose of this clearing is to distribute general unit
12 train maintenance charges to coal fired plants. Labor and non-labor in account 151601, Unit
13 Train Maintenance, are spread to specific coal fired plant expense projects based on train
14 cars assigned to each plant.

15
16 **Combustion Turbine (CT) Fuel Clearing** – The purpose of this clearing is to distribute
17 general charges in fuel expense and CT expense accounts 547101-554000, to the
18 appropriate combustion turbines. This allocation transfers the monthly activity of general
19 projects in these accounts to specific CT projects based on the twelve months ended
20 MMBTU's factor.

21
22 **Fuel Clearing** – This clearing distributes general charges in fuel expense and steam accounts
23 500000 and 501500-514001, to the appropriate coal fired plants. This allocation transfers the

1 monthly activity of general projects in these accounts to specific coal fired plant projects
2 based on the twelve months ended MMBTU's factor.

3
4 **Fleet Clearings** – The purpose of this clearing is to spread the cost of vehicles to the
5 appropriate departments and capital and expense accounts. Fleet vehicles are
6 owned by specific departments with a vehicle rate assigned to each department
7 based on the type and number of vehicles. Account 184004, Transportation, is used
8 to accumulate the operations and maintenance expenses. The monthly charges are
9 then cleared from this account to each departmental owner with the clearing following
10 labor.

TAB E

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

SPECIFIC ASSIGNMENT METHOD

Specific assignment of costs among business units is used 1) when a statistical analysis of the underlying cost indicates the benefiting business unit or 2) when the cost can be assigned based on the ownership of the related assets or liabilities. Specific assignment methods could be used for such transactions as property insurance premiums which are allocated based on an appropriate cost causative driver or depreciation expense which follows the ownership of the related assets.

For example, property insurance premiums may provide coverage to more than one business unit but the premiums are billed with one invoice. Under the FDC method, to allocate the premium to the benefiting business units, an analysis is done to determine the appropriate cost causative driver which determines the amount related to each business unit. The invoice amount is then charged to all applicable business units.

In addition, the specific assignment method may be utilized to track costs that are or potentially will benefit non-regulated activities. When a potential new non-regulated activity is identified, a project may be assigned to help identify and accumulate costs associated with the new non-regulated activity. Ultimately, these projects will be used to segregate those costs from regulated activities.

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

TRANSFER PRICING

Affiliate transactions between regulated and non-regulated affiliates follow a transfer pricing policy to prevent cross subsidization between affiliates.

All information, assets, goods or services provided by a regulated GPE affiliate to a non-regulated affiliate/product will be charged at the greater of fair market price or the fully distributed cost incurred to provide the goods or service. The fair market price and FDC are defined below.

Information, assets, goods or services provided by a non-regulated affiliate to a regulated affiliate will be priced at the lower of fair market price or the fully distributed cost. The regulated affiliates will document the fair market price either through competitive bids or other measures and will analyze the fully distributed costs to determine appropriate pricing.

Fully Distributed Costs (FDC): FDC as described by this CAM in Tabs B, C, D and E include all costs to produce a product or service including direct, indirect, capital and overhead costs. First, labor and non-labor costs that are directly assignable are billed to affiliates. These include costs that directly benefit the affiliate or product. Secondly, indirect costs are billed. These include costs attributable to affiliates which are allocated based on a cost causative relationship and general service costs that are allocated

1 using the general allocator. The general allocator will be used with the exception of
2 transactions between KCP&L and GMO. In these transactions, the Massachusetts
3 formula may be used in lieu of the General Allocator. The Massachusetts Formula is
4 currently based on a three factor formula which includes investments/net fixed assets,
5 operating revenues and labor charged to operations and maintenance. Refer to
6 Appendix C for more information on the allocation factors.

7
8 FDC includes but is not limited to billings for the following:

- 9 1) Labor-the cost of human capital associated with the service provided.
- 10 2) Loadings-the benefits, paid absences and payroll taxes associated with labor and
11 capital loadings associated with functional parts of the organization.
- 12 3) Common Use Plant-includes the use of common facilities such as
13 telecommunication and network systems used in support of the organization.
- 14 4) Non-Labor-all other charges for materials, services and overheads.

15
16 **Fair Market Price (FMP):** The fair market price is the price that would be received to
17 sell or acquire a good or service in an orderly transaction (i.e., not a forced liquidation or
18 distressed sale) between market participants at or near the measurement date under
19 current market conditions. The fair market pricing objective is to estimate the
20 price at which the transaction to sell or paid to acquire the good or service would take
21 place between market participants at the measurement date under current market
22 conditions; thus, it is deemed an exit price from the perspective of a market participant
23 that holds the good or provides the service. The transaction to sell a good or provide a
24 service is a hypothetical transaction at the measurement date.

1
2 The fair market price will be used to document the pricing of goods and services to a
3 non-regulated affiliate.
4

5 **Fair Value Measurement:** Fair Value Measurement under generally accepted
6 accounting principles ("GAAP") can be found in Accounting Standards Codification
7 ("ASC") 820. Fair Value is defined in ASC 820 as the price that would be received to
8 sell an asset or paid to transfer a liability in an orderly transaction between market
9 participants at the measurement date. ASC 820 states that valuation techniques are
10 used to measure fair value. KCP&L / GMO shall use a valuation technique that is
11 appropriate for the circumstances and for which sufficient data is available to measure
12 fair value maximizing the use of relevant observable inputs and minimizing the use of
13 unobservable inputs.
14

15 Inputs refer broadly to the assumptions that market participants would use in pricing a
16 good or service. Inputs may be observable or unobservable:
17

18 a. Observable inputs are inputs that reflect the assumptions market participants
19 would use in pricing the good or service developed based on market data
20 obtained from sources independent of the regulated utility.
21

22 b. Unobservable inputs are inputs that reflect the regulated utility's own
23 assumptions about the assumptions market participants would use in pricing the

1 good or service developed based on the best information available in the
2 circumstances.

3
4 The market approach is valuation technique that uses prices and other relevant
5 information generated by market transactions involving identical or comparable
6 (i.e., similar) goods and services.

7
8 A quoted price in an active market provides the most reliable evidence of fair value and
9 shall be used to measure the fair market price (as required by 4 CSR 240-20.015(2)(A)
10 whenever available. In the absence of current comparable market prices,
11 benchmarking, if approved by the MoPSC may be used.

12
13 The use of unobservable inputs is allowed only in situations in which there is little, if
14 any, market activity for the good or service at or near the measurement date. In those
15 situations, KCP&L need not undertake all possible efforts to obtain information about
16 market participant assumptions. However, KCP&L must not ignore information about
17 market participant assumptions that is reasonably available without undue cost and
18 effort.

19
20 The fair value of the good or service shall be determined based on the assumptions that
21 market participants would use in pricing the good or service. In developing those
22 assumptions, KCP&L need not identify specific market participants. Rather, KCP&L
23 should identify characteristics that distinguish market participants generally, considering
24 factors specific to:

- 1
- 2 (a) the good or service,
- 3 (b) the principal (or most advantageous) market for the good or service, and
- 4 (c) market participants with whom KCP&L would transact in that market.
- 5

6 Market participants are buyers and sellers in the principal (or most advantageous)

7 market for goods or services that are:

8

- 9 a. Not related parties
- 10 b. Knowledgeable, having a reasonable understanding about the good or service
- 11 and the transaction based on all available information, including information that
- 12 might be obtained through due diligence efforts that are usual and customary
- 13 c. Able to transact for the good or service
- 14 d. Willing to transact --motivated but not forced or otherwise compelled to do so.
- 15

16 KCP&L / GMO Labor

17 Since all KCP&L / GMO employees are employed by KCP&L, labor may be charged to

18 non-regulated affiliates/products. To determine the fair market price of KCP&L

19 employee labor and benefits, KCP&L will employ the following method:

20 KCP&L's Human Resources Department will provide current market surveys which will

21 be used to support the billing of labor and benefits charged to non-regulated affiliates.

22 If the types of services provided by KCP&L to an affiliate are normally only

23 provided by regulated electric utilities, then survey results that include only other

24 regulated electric utilities will be appropriate. If the types of services provided by

1 KCP&L to an affiliate are not only associated with regulated electric utilities, including
2 but not limited to services such as treasury, accounting, human resources,
3 procurement, engineering, legal, then the market surveys may include companies
4 outside of the electric utility industry and preferably in the Midwest region of the U.S.

5
6 KCP&L / GMO Non-Labor

7 For all non-labor affiliate purchases exceeding corporate established competitive bid
8 policies, KCP&L will do the following:

9 The Procurement Department will solicit and obtain three competitive bids from non-
10 affiliated vendors in addition to the bid from the affiliate. Prior to awarding the bid to an
11 affiliate, the Procurement Department will review the bids received and
12 use its procurement expertise to determine if the price proposed by the affiliate is within
13 the range of the three bids received from the non-affiliated vendors.

14
15 Allocation of Costs Between KCP&L / GMO

16 The above language is subject to the Commission variance from the affiliate transaction
17 rule granted to KCP&L and GMO in Case No. EM-2007-0374.

18
19 On an annual basis, transactions between regulated and unregulated affiliates will be
20 reviewed for compliance with the fair market vs. FDC pricing policy. Any variances from
21 the policy will result in a billing adjustment.

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

CUSTOMER INFORMATION

When a customer of the regulated utility requests information about a product or service provided by an unregulated affiliate, the customer may receive the requested information. In order to prevent an unfair advantage to the unregulated affiliate, the customer will be provided with an oral or written disclaimer that the unregulated affiliate is not tied to the regulated utility and that other service providers may be available.

In addition, specific customer information shall not be made available to affiliated or unaffiliated entities for other than regulated purposes unless authorized with the consent of the customer and any marketing materials or advertisements for the unregulated affiliates with similar names, logos or trademarks to regulated affiliates will state it is not regulated.

General or aggregated customer information shall be made available to affiliated or unaffiliated entities upon similar terms and conditions.

KCP&L may set reasonable charges for costs incurred in producing customer information. Customer information includes information provided to KCP&L by affiliated and unaffiliated entities. 4 CSR 240-20.015(2)(C).

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

**CODE BLOCK
Effective July 1, 2013**

<u>BUS UNIT</u>	<u>OP UNIT</u>	<u>DEPT</u>	<u>ACCOUNT</u>	<u>PROJECT</u>	<u>RESOURCE</u>
------------------------	-----------------------	--------------------	-----------------------	-----------------------	------------------------

Business Unit – used to indicate the legal or regulatory entity within GPE to which the transaction is recorded. The business unit is required on all transactions.

Operating Unit – used to further indicate the legal or regulatory entity within GPE to which the transaction is recorded and is generally geographical or jurisdictional in nature. The operating unit determines cost allocations and is required on all construction and allocable transactions.

Department – cost center used to identify where the transaction originated and area of responsibility. Departments are not business unit specific but are used in conjunction with operating units and required on all transactions where an operating unit is used.

Account – used to group amounts into the proper classification for financial reporting purposes. The numbering is based upon the FERC Uniform System of Accounts and required on all transactions.

Project – used to track costs for construction transactions. Projects are also used for specific tasks that have a defined beginning and end or may be used to track specific recoverable costs or non-regulated activities. Projects are required on all construction transactions and may be used on a limited basis for expense transactions.

Resource – also known as resource category, the resource is used to provide an additional level of detail to transactions by identifying the type of cost. The resource category is required on all construction transactions and certain balance sheet and income statement transactions.

TAB I

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF BUSINESS UNITS
NOVEMBER 30, 2013**

Name	GL Business Unit
GMO UTILITIES NON JURISDIC	ECORP
ELECTRIC UTILITIES ELIMINATION	ELELM
ENERGIA INC	ENI
FAR GAS ACQUISITIONS CORP	FGAS
GOLDEN BEAR HYDRO INC	GBH
GREAT PLAINS ENERGY SERVICES	GPES
GREAT PLAINS TRANSMISSION HLDG	GPTHG
GMO RECEIVABLES COMPANY	GREC
GREAT PLAINS ENERGY INC	HLDCO
HOME SERVICE SOLUTIONS INC	HSS
KANSAS CITY POWER & LIGHT	KCPL
KCPL RECEIVABLES COMPANY	KCREC
KCPL OWNED SUBSIDIARIES	KCSUB
KLT INC	KLT
KLT GAS INC	KLTG
KLT INVESTMENTS INC	KLTIV
MOPUB GROUP INC	MGI
MISSOURI PUBLIC SERVICE	MOPUB
MPS CANADA CORP	MPSCC
MPS CANADA HOLDINGS	MPSCH
MPS FINANCE CORP	MPSFC
MPS GAS PIPELINE	MPSGP
MPS MERCHANT SERVICES	MPSMS
MPS NETWORKS CANADA	MPSNC
MPS PIATT COUNTY POWER LLC	MPSPC
MZ PARTNERS NEBRASKA	MZPNE
NON REG ACTIVITY	NREG
GMO PARENT DIVISION	PARNT
SJLP INVESTMENTS	SJINV
ST JOSEPH LIGHT & POWER	SJLP
KCP&L SOLAR INC	SOLAR
TRANS MPS INC	TRNSU
COMBO EXPLODE BU	XPLOD
ZIMMER PRTNRS MINORITY INTRST	ZPMNR

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF OPERATING UNITS
NOVEMBER 30, 2013**

Operating Unit	Description
10100	KCPL GENERAL NOT ALLOCATED
10102	KCPL C&M F&M DISTRICT
10103	KCPL C&M NORTHLAND DISTRICT
10104	KCPL C&M DODSON DISTRICT
10105	ALLOC CORPORATE MASS
10106	ALLOC UTILITY MASS
10107	ALLOC CUSTOMER TRANSM MILES
10108	ALLOC NBR OF CUSTOMERS
10109	ALLOC TRANSMISSION MILES
10110	ALLOC GENERATION RELATED
10111	KCPL NORTHEAST GAS TURBINE
10114	KCPL NORTHEAST OIL STORAGE
10116	KCPL C&M BRUNSWICK DISTRICT
10130	KCPL HAWTHORN COMMON
10134	KCPL HAWTHORN UNIT 4
10135	KCPL HAWTHORN UNIT 5
10136	KCPL HAWTHORN UNIT 6
10137	KCPL HAWTHORN UNIT 7 CT
10138	KCPL HAWTHORN UNIT 8 CT
10139	KCPL HAWTHORN UNIT 9
10140	KCPL MONTROSE COMMON
10141	KCPL MONTROSE UNIT 1
10142	KCPL MONTROSE UNIT 2
10143	KCPL MONTROSE UNIT 3
10150	KCPL IATAN COMMON
10151	KCPL IATAN UNIT 1
10152	KCPL IATAN UNIT 2
10161	KCPL WIND GENERATION MISSOURI
10185	KCPL TRANSMISSION
10200	KCPL MO GENERAL
10900	KCPL NONBILLABLE JO IATAN
11107	KCPL C&M SOUTHLAND DISTRICT
11108	KCPL C&M JOCO DISTRICT
11109	KCPL C&M PAOLA/OTTAWA DISTRICT
11115	KCPL WEST GARDNER CT
11116	KCPL OSAWATOMIE CT
11160	KCPL WIND GENERATION KANSAS
11170	KCPL LACYGNE COMMON

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF OPERATING UNITS
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Operating Unit	Description
11171	KCPL LACYGNE UNIT 1
11172	KCPL LACYGNE UNIT 2
11181	KCPL WOLF CREEK
11200	KCPL KS GENERAL
11910	KCPL NONBILLABLE JO LACYGNE
20100	MOPUB GENERAL NOT ALLOCATED
20101	MOPUB C&M HENRIETTA DISTRICT
20102	MOPUB C&M TRENTON DISTRICT
20103	MOPUB C&M LIBERTY/PLCDISTRICT
20104	MOPUB C&M BELTON DISTRICT
20105	MOPUB C&M LEES SUMMIT/BLUE SPR
20106	MOPUB C&M SEDALIA DISTRICT
20107	MOPUB C&M WARRENSBURG DISTRICT
20108	MOPUB C&M CLINTON DISTRICT
20109	MOPUB C&M NEVADA DISTRICT
20120	MOPUB CROSSROADS COMMON
20121	MOPUB CROSSROADS UNIT 1 CT
20122	MOPUB CROSSROADS UNIT 2 CT
20123	MOPUB CROSSROADS UNIT 3 CT
20124	MOPUB CROSSROADS UNIT 4 CT
20132	MOPUB NEVADA GENERATION CT
20150	MOPUB IATAN COMMON JO USE ONLY
20152	MOPUB IATAN UNIT 2-JO USE ONLY
20170	MOPUB GREENWOOD COMMON
20171	MOPUB GREENWOOD UNIT 1 CT
20172	MOPUB GREENWOOD UNIT 2 CT
20173	MOPUB GREENWOOD UNIT 3 CT
20174	MOPUB GREENWOOD UNIT 4 CT
20180	MOPUB JEFFREY GENERATION
20190	MOPUB KCI GENERATION CT
20200	MOPUB SOUTH HARPER COMMON
20201	MOPUB SOUTH HARPER UNIT 1 CT
20202	MOPUB SOUTH HARPER UNIT 2 CT
20203	MOPUB SOUTH HARPER UNIT 3 CT
20240	MOPUB SIBLEY COMMON
20241	MOPUB SIBLEY UNIT 1
20242	MOPUB SIBLEY UNIT 2
20243	MOPUB SIBLEY UNIT 3

**Kansas City Power & Light Company/
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LISTING OF OPERATING UNITS
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Operating Unit	Description
20286	MOPUB TRANSMISSION
30100	SJLP GENERAL NOT ALLOCATED
30101	SJLP C&M ST JOSEPH DISTRICT
30102	SJLP C&M MARYVL/MOUND CTY DIST
30120	SJLP LANDFILL
30125	SJLP LAKE RD INDUSTRIAL STEAM
30130	SJLP LAKE ROAD BOILERS COMMON
30131	SJLP LAKE ROAD BOILERS UNIT 1
30132	SJLP LAKE ROAD BOILERS UNIT 2
30133	SJLP LAKE ROAD BOILERS UNIT 3
30134	SJLP LAKE ROAD BOILERS UNIT 4
30135	SJLP LAKE ROAD BOILERS UNIT 5
30136	SJLP LAKE ROAD BOILERS UNIT 6
30138	SJLP LAKE ROAD BOILERS UNIT 8
30150	SJLP IATAN COMMON-JO USE ONLY
30151	SJLP IATAN UNIT 1-JO USE ONLY
30152	SJLP IATAN UNIT 2-JO USE ONLY
30170	SJLP LAKE ROAD TURBINE COMMON
30171	SJLP LAKE ROAD TURBINE UNIT 1
30172	SJLP LAKE ROAD TURBINE UNIT 2
30173	SJLP LAKE ROAD TURBINE UNIT 3
30174	SJLP LAKE ROAD TURBINE UNIT 4
30175	SJLP LAKE ROAD TURBINE UNIT 5
30176	SJLP LAKE ROAD TURBINE UNIT 6
30177	SJLP LAKE ROAD TURBINE UNIT 7
30180	SJLP RALPH GREEN CT
30287	SJLP TRANSMISSION
40100	ELELM GENERAL
40105	ENI GENERAL
40110	FAR GAS GENERAL
40115	GOLDEN BEAR HYDRO GENERAL
40120	HOMES SERVICE SOLUTION GENERAL
40121	KCP&L SOLAR
40125	GMO RECEIVABLES CO (GREC) ECORP
40126	GMO RECEIVABLES CO (GREC) MOPUB
40127	GMO RECEIVABLES CO (GREC) SJLP
40130	HOLDCO GENERAL
40135	KCPL RECEIVABLES CO GENERAL

**Kansas City Power & Light Company/
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LISTING OF OPERATING UNITS
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Operating Unit	Description
40140	KCSUB GENERAL
40145	KLT INC GENERAL
40150	KLT GAS GENERAL
40155	KLT INVESTMENTS GENERAL
40160	MOPUB GROUP GENERAL
40165	MPS GAS PIPELINE GENERAL
40170	GMO PARNT GENERAL
40175	MPS CANADA CORP GENERAL
40180	MPS CANADA HOLDINGS GENERAL
40185	MPS NETWORKS CANADA GENERAL
40190	MPS FINANCE CORP GENERAL
40195	MPS MERCHANT SERV GENERAL
40200	MPS PIATT COUNTY GENERAL
40205	MZ PARTNERS NE GENERAL
40210	SJLP INVESTMENTS GENERAL
40215	GPES GENERAL
40220	TRANS UCU GENERAL
40225	NREG GENERAL
40230	GPE TRANSMISSN HOLDNG CO LLC
50100	ECORP COMMON RETAINED
50150	ECORP IATAN COMMON-JO USE ONLY
50152	ECORP IATAN 2-JO USE ONLY
50200	ECORP ENTERPRISE ALLOCATED

**Kansas City Power & Light Company/
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LISTING OF DEPARTMENTS
NOVEMBER 30, 2013**

Department	Description
113	EDE IATAN STATION
114	KCPL IATAN STATION MO
115	GMO IATAN STATION
116	WESTAR LACYGNE
117	KCPL LACYGNE
118	KEPCO IATAN STATION
119	MJMEUC IATAN STATION
140	FLEET SERVICE OPERATIONS
150	SHOP & TECHNICAL SERVICES
164	DOCUMENT PROCESS & PRINT
165	FACILITIES MAINT & MGMT
167	HQ FACILITIES MGMT
168	RECORDS MANAGEMENT
171	CUSTOMER RELATIONS
181	TRANSMISSION CNSTN & MTCE
191	SUBSTATIONS CONST & MAINT
204	SMART GRID
205	HR ADMINISTRATION
210	MEASUREMENT TECHNOLOGY
214	DELIVERY MANAGEMENT
215	OPERATIONS & RESTORATION
216	DISTRIBUTION SAFETY
218	DELIVERY DISTRICT MGMT
219	CHIEF OPERATING OFFICER
220	TECHNICAL TRAINING
230	DELIVERY PLANNING PERFORMANCE
231	RESOURCE PLANNING
232	CENTRAL DESIGN
241	C&M DODSON
251	DISTRIBUTION SYSTEM OPS
252	CONTRACT MANAGEMENT
270	C&M TRENTON
271	C&M F&M
272	C&M LIBERTY/PLATTE CITY
274	C&M ST JOSEPH
275	C&M UNDERGROUND
277	C&M MARYVILLE/MOUND CITY
279	C&M BELTON
280	C&M CLINTON
281	C&M JOCO
285	C&M SOUTHLAND
286	C&M WARRENSBURG
287	C&M NEVADA

**Kansas City Power & Light Company/
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LISTING OF DEPARTMENTS
NOVEMBER 30, 2013**

Department	Description
291	C&M NORTHLAND
292	C&M LEES SUMMIT/BLUE SPRINGS
301	C&M BRUNSWICK
302	C&M HENRIETTA
303	C&M SEDALIA
304	METER READERS ST JOSEPH
305	METER READERS SOUTHEAST
306	METER READERS EAST
307	METER READERS SOUTH
321	C&M PAOLA/OTTAWA
360	T&D ENGINEERING
390	ENVIRONMENTAL SERVICES
401	GENERATION SAFETY
406	CORP COMPLIANCE TRANSMISSION
407	REAL TIME SYSTEMS
408	OPERATIONAL SUPPORT SYSTEMS
411	MATERIALS GENERATION
412	TRANSMISSION PLANNING
413	RELAY/SYSTEMS PROTECTION
414	GENERATION RESOURCES
415	BULK POWER
449	PRODUCTION APPRENTICE/TRAINING
450	CENTRAL MACHINE FACILITY
452	ENERGY RESOURCE MANAGEMENT
454	GENERATION ENGINEERING SVCS
456	PRODUCTION BUSINESS OPS
457	PRODUCTION ADMINISTRATION
462	CT OPS & MAINT KCPL
463	HAWTHORN
464	MONTROSE
465	LACYGNE
466	IATAN
469	WOLF CREEK
472	CT FUEL
482	JEFFREY ENERGY CENTER
490	CONSTRUCTION MANAGEMENT
491	WIND TURB GENERATION
493	OPERATION & MAINT PROGRAMS
503	CUSTOMER COMMUNICATION
510	CORPORATE COMMUNICATION
511	GOVERNMENT AFFAIRS
512	COMMUNITY RELATIONS
530	MARKETING COMMUNICATIONS

**Kansas City Power & Light Company/
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LISTING OF DEPARTMENTS
NOVEMBER 30, 2013**

Department	Description
540	QUALITY ASSURANCE
545	TRAINING AND WORKFORCE
551	TRANSMISSION DISPATCHING
560	ELEC TRANS BUSINESS OPS GENL
562	ECONOMIC DEVELOPMENT
564	EXTERNAL COMMUNICATIONS
571	ESERVICES
572	MARKETING INTELLIGENCE
574	ENERGY EFFICIENCY
576	CUSTOMER SOLUTIONS
624	REMITTANCE PROCESSING
633	INCOME TAXES
635	INTEREST & DEBT AMORT
638	PROPERTY TAXES
657	ENERGY SOLUTIONS SUPPORT
661	REGULATORY AFFAIRS
662	STRATEGIC INITIATIVES
663	REGULATORY RATE CASE
664	FINANCIAL PLANNING & ANALYSIS
674	DEMAND SIDE MGMT
678	SURGE & SVC BASED PRGMS
686	FINANCING COSTS
687	INVESTOR RELATIONS
692	CREDIT & COLLECTION
693	UNCOLLECTIBLE ACCOUNTS
694	BILLING SERVICES
695	METER READING & FIELD SERVICE
696	REVENUE MANAGEMENT
699	CONTROLLER ACCTG SERVICES
705	CORPORATE SECRETARY
742	FUEL ADDITIVES/CCP MANAGEMENT
745	SUPPLY CHAIN MANAGEMENT
755	PURCHASING DEPARTMENT
759	SUPPLY CHAIN TRANSFORMATION
760	MATERIALS DELIVERY
777	INSURANCE
786	SIBLEY
787	CT OPS & MAINT GMO
820	AUDIT SERVICES
846	ORGANIZATIONAL DEVELOPMENT
850	HR EXECUTIVE
851	COMP & BENEFITS ADMIN
853	MEDICAL

**Kansas City Power & Light Company/
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LISTING OF DEPARTMENTS
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Department	Description
854	CORPORATE SAFETY
855	HR SERVICES & PAYROLL
856	EMPLOYEE BENEFITS
859	WORKERS COMPENSATION
861	LEGAL DEPARTMENT
862	CORPORATE SERVICES
863	CORPORATE SECURITY
864	INFORMATION SECURITY
870	IT STRATEGY & MANAGEMENT
871	IT INFRASTRUCTURE & ARCHITECT
872	CUSTOMER SYSTEMS SUPPORT
873	ENTERPRISE SYSTEMS SUPPORT
874	DESKTOP & CLIENT SERVICES
875	RADIO OPERATIONS
876	TELECOMMUNICATIONS
877	WAN SERVICES
878	TECHNICAL SERVICES
879	PROJECT CONTROLS OFFICE
880	CIPS Compliance
889	RISK MANAGEMENT
890	REVENUE ASSURANCE
891	CORPORATE TREASURY
893	SR VP & CFO
894	CORPORATE FINANCE
900	PRESIDENT & CEO
901	HOME SVC SOLUTIONS ADMIN
905	KCPL RECEIVABLES CO
906	KCREC ELIMINATION COMPANY
907	KCREC BAD DEBT
917	GMO RECEIVABLES CO
918	GREC ELIMINATION
919	GREC BAD DEBT
920	GENERAL USE KCPL
921	GENERAL DELIVERY USE
922	GENERAL GENERATION USE KCPL
923	GENERAL GENERATION USE SJLP
924	GENERAL GENERATION USE MOPUB
925	GENERAL USE GPES
927	GENERAL USE WCNO
929	PAYROLL LOADING
931	GENERAL USE MPSMS
933	GENERAL USE MPSGP
934	GENERAL USE MPSPC

**Kansas City Power & Light Company/
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LISTING OF DEPARTMENTS
NOVEMBER 30, 2013**

Department	Description
936	GENERAL USE MGI
937	GENERAL USE GBH
938	GENERAL USE ENI
940	GENERAL USE HLDGO
941	GENERAL USE GPTHG
956	GENERAL USE FGAS
960	GENERAL USE KLT
961	GENERAL USE KLTIV
964	GENERAL USE KLTG
965	GENERAL USE KCP&L Solar
971	GENERAL SUPPORT USE SJLP
972	GENERAL SUPPORT USE MOPUB
977	GENERAL USE MPSCH
978	GENERAL USE MPSNC
979	GENERAL USE MPSCC
980	GENERAL USE PARNT
981	GENERAL DELIVERY USE SJLP
982	GENERAL DELIVERY USE MOPUB
983	GENERAL USE ECORP
984	GENERAL USE NREG
985	LAKE ROAD STATION
990	GENERAL USE MPSFC
991	GENERAL USE MZPNE
996	GENERAL USE TRNSU
998	GENERAL USE SJINV
999	SUSPENSE

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF ACCOUNTS
NOVEMBER 30, 2013**

Account	Description	Account Type
101000	PLANT IN SERVICE	A
101100	PROPERTY UNDER CAPITAL LEASES	A
101328	NUCLEAR PROD DISALLOWED FAS 90	A
101330	PLANT IN SERVICE ARO	A
102000	PLANT PURCHASED OR SOLD	A
105000	PLANT HELD FOR FUTURE USE	A
106100	COMPLETE NOT CLASSIFIED IN CPR	A
107000	CONSTRUCTION WORK IN PROGRESS	A
107010	CWIP ELEC ADJUSTMENTS	A
107730	CWIP INDUSTRIAL STEAM	A
108000	RETIREMENT WORK IN PROGRESS	A
108010	RWIP TEMP ADJUSTMENTS	A
108011	ACCUM DEPR ORIGINAL	A
108328	ACCUM DEPR NUCL DISALWD FAS90	A
108330	ACCUM DEPR ARO	A
108399	ACCUM DEPR GEN PLT OTHR PROP	A
108400	COR TRSFERRED TO REG ASSET	A
108730	ACCUM DEPR IND STEAM	A
111007	ACCUM AMORT CAPITAL LEASE	A
111011	ACCUM AMORT LTD TERM ADJ	A
118002	OTHER UTILITY PLANT IN SERVICE	A
119003	OTHER ACCUM DEPR ORIGINAL	A
119300	OTHER ACCUM DEPR CORP	A
120100	NUCL FUEL IN PROCESS	A
120101	NUCL FUEL COSTS AFDC ACCR	A
120220	NUCL FUEL STOCK MAT & ASSEM	A
120330	NUCL FUEL IN REACTOR	A
120440	NUCL FUEL SPENT FUEL	A
120561	NUCL FUEL AMORTZ PROVISION	A
121000	NONUTILITY PROPERTY	A
122700	ACCUM DEPR&AMORT NON UTIL PROP	A
123100	INVESTMENT IN SUBS	A
124001	OTH INVEST CONVERSION ONLY	A
124002	OTH INVEST CLUB MEMBR&MISC STK	A
124003	OTH INVEST EMISSION ALLOWANCE	A
124010	OTH INVEST CONCORDIA IND DEV	A
124018	OTH INVEST HOUSING MO1994&1996	A
124022	OTH INVEST HOUSING MO 1997	A
124110	OTH INVEST WCNOB COMMON STOCK	A
124120	OTH INVEST WCNOB	A
124121	OTH INVEST WCNOB INS LOANS	A
124576	OTH INVEST WNC EARNINGS	A
124659	OTH INVEST LLP	A

**Kansas City Power & Light Company/
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LISTING OF ACCOUNTS
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Account	Description	Account Type
124700	OTH INVEST-TRANSOURCE	A
128000	OTH SPEC FUNDS INSURANCE	A
128001	OTH SPEC FUNDS DECOM TRUST MO	A
128002	OTH SPEC FUNDS DECOM TRUST KS	A
128003	OTH SPEC FUNDS SRSI DEP	A
128100	OTH SPEC FUND RABBI TR NORTHRN	A
128110	OTH SPEC FUND RABBI TR GOLD TR	A
128120	OTH SPEC FUND COLI MASS MUTUAL	A
131000	CASH CIS	A
131002	CASH RECLASSIFIED TO A P	A
131003	CASH BANK OF AMERICA WCNOC	A
131010	CASH UMB GMO RETAIL LOCKBOX	A
131011	CASH UMB GMO WHOLESALE LOCKBOX	A
131030	CASH GENERAL FUND	A
131035	CASH KCPL DISBURSE ACCT	A
131158	CASH UMB ACCT LINK ADVANTAGE	A
131160	CASH ELECTRONIC LOCKBOX	A
131161	CASH RPPS CONCENTRATION	A
131165	CASH AR CONCENTRATION	A
131220	CASH CIS LOCKBOX	A
131232	CASH BANK OF MONTREAL (CND\$)	A
131233	CASH BANK OF MONTREAL (USD)	A
131300	CASH MAIN ACCNT (RECV CO/FGAS)	A
131301	CASH CONTROLLED DISBURSEMENT	A
131400	CASH CONCENTRATION	A
131401	CASH AP CONTROL DISBURSE	A
131402	CASH CUST REF CONTROLLED DISB	A
131403	CASH PAYROLL CONTRL DISB	A
131404	CASH INTEGRTD REC CNTRL DISB	A
131406	CASH UMB MISC AR	A
131407	CASH CUSTOMER PMTS	A
131408	CASH RIGHT OF WAY PTD	A
131511	CASH OTHER	A
134005	OTHER SPEC DEPOSIT BNP PARIBAS	A
134201	OTHER SPEC DEP NYMEX HEDGE	A
134501	OTHER SPECIAL DEPOSITS	A
135000	WORKING FUNDS	A
135001	WORKING FUND CASHIERS	A
135020	WORKING FUNDS WCNOC	A
136005	TEMP CASH INVEST MONEY MARKET	A
136020	TEMP CASH INVEST MONEYMKTCHASE	A
141000	NOTES RECEIVABLE	A
142001	CUST ACCOUNTS RECEIVABLE	A

**Kansas City Power & Light Company/
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LISTING OF ACCOUNTS
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Account	Description	Account Type
142002	CUST AR CLEARING	A
142004	CUST AR CIS UNPOSTED PMTS	A
142005	AR SOLD TO VICTORY	A
142007	CUST A/R STREET LIGHTS	A
142009	CUST AR NSF CHECKS	A
142012	CIS LINE EXTENSION CLEARING	A
142013	CUST A/R DISCOUNT REC CO	A
143006	OTHR AR FREIGHT	A
143012	OTHR AR OTHR PAYROLL WH	A
143013	OTHR AR EDE IATAN CONSTR BILLD	A
143015	OTHR AR KEPCO IAT CONSTR BILLD	A
143017	OTHR AR MJMEUC IAT CONSTRBILLD	A
143018	OTHR AR EDUCATIONAL ASSISTANCE	A
143019	OTHR AR EMPL VACATION BOUGHT	A
143023	OTHR AR MATERIAL RETURNED	A
143024	OTHR AR MATERIAL LOANED	A
143025	OTHR AR MATERIAL SOLD	A
143028	OTHR AR DFD MDSE PR DEDUCT	A
143100	OTHR AR MISCELLANEOUS	A
143102	OTHR AR WHLSALE PWR SALE UNBIL	A
143106	OTHR AR DAMAGE CLAIMS	A
143107	OTHR AR NON REGULATED CIS	A
143200	OTHR AR KGE LACYGNE OPS	A
143201	OTHR AR KGE LAC OPS UNBILL	A
143203	OTHR AR KGE WCNOC OPS BILLED	A
143207	OTHR AR KGE LAC CONSTR UNBILL	A
143222	OTHR AR KCPL WCNOC	A
143400	OTHR AR EDE IATAN OPS	A
143401	OTHR AR EDE IATAN OP UNBILLD	A
143407	OTHR AR EDE IAT CONSTR UNBILLD	A
143450	OTHR AR TAX INTEREST	A
143500	OTHR AR KEPCO IATAN OP BILLED	A
143501	OTHR AR KEPCO IATAN OP UNBILLD	A
143507	OTHR AR KEPCO IAT CONSTRUNBILL	A
143600	OTHR AR MJMEUC IATAN OP BILLD	A
143601	OTHR AR MJMEUC IAT OP UNBILLD	A
143607	OTHR AR MJMEUC IATCONSTRUNBILL	A
143826	OTHR AR SMARTGRID DEM GRANT	A
144001	ACCUM PROV UNCOLL ACCT	A
144003	ACCUM PROV UNCOLACCT WORRYFREE	A
144007	ACCUM PROV UNCL ACC DSC REC CO	A
145000	NOTES RECEIVABLE IC	A
145001	NOTES RECEIVABLE MONEY POOL	A

**Kansas City Power & Light Company/
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Account	Description	Account Type
145309	NOTES RECEIVABLE AR SALE	A
146000	ACCOUNTS RECEIVABLE IC	A
146400	DIVIDEND RECEIVABLE	A
151100	FUEL STOCK-COAL	A
151300	FUEL STOCK-OIL	A
151400	FUEL IN TRANSIT	A
151502	FUEL STOCK-PROPANE	A
151504	FUEL IMBALANCE NATURAL GAS	A
151550	FUEL STOCK-TIRES	A
151600	UNIT TRAIN LEASE-OTHER	A
151680	UNIT TRAIN CLEARING	A
151690	UNIT TRAIN BALANCE CARRYFORWRD	A
154000	PLANT MATERIAL AND SUPPLIES	A
154010	PLANT MATL&SUPPLIES SENT REBLD	A
154100	PLANT MATERIAL&SUPPLY DEPOSITS	A
154200	FUEL ADDITIVES	A
154400	PLANT M&S TRANSFERS	A
154500	PLANT M&S JEC	A
154550	PLANT M&S IATAN	A
154553	PLANT M&S IATAN EDE	A
154554	PLANT M&S IATAN MJMEC	A
154555	PLANT M&S IATAN GMO	A
154556	PLANT M&S IATAN KEPKO	A
154570	PLANT M&S LACYGNE	A
154576	PLANT M&S LACYGNE WESTAR	A
154581	PLANT M&S WOLF CREEK STATION	A
154610	PLANT M&S VEH FUEL WARRENSBURG	A
154620	PLANT M&S VEH FUEL F&M	A
154630	PLANT M&S VEH FUEL NORTHLAND	A
154640	PLANT M&S VEH FUEL DODSON	A
154650	PLANT M&S VEH FUEL JOHNSON CTY	A
154660	PLANT M&S VEH FUEL ST.JOE	A
154661	PLANT M&S VEH FUEL LEESSUMMIT	A
154662	PLANT M&S VEH FUEL BELTON	A
154670	PLANT M&S VEH FUEL SOUTHLAND	A
158100	EMISSION ALLOWANCES	A
158500	EMISSION ALLOWANCES-REC	A
163020	STORES EXPENSE UNDISTRIBUTED	A
163100	STORES EXP UNDIST WCNO	A
163200	STORES EXP UNDIST PROD	A
163210	STORES EXP UNDIST PROD PPV	A
163250	STORES EXP UNDIST MISC VOUCHR	A
163300	STORES EXP UNDIST T&D	A

**Kansas City Power & Light Company/
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LISTING OF ACCOUNTS
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Account	Description	Account Type
163310	STORES EXP UNDIST T&D PPV	A
163400	STORES EXP UNDIST JO IATAN	A
163500	STORES EXP UNDIST JO LACYGNE	A
165001	PREPAYS GENERAL INSURANCE	A
165004	PREPAYS POSTAGE	A
165008	PREPAYS OTHER	A
165011	PREPAYS GEN EXP WCNO	A
165201	PREPAYS GROSS RECPTS TAX KCMO	A
165202	PREPAYS GROSS RECPTS TAX OTHER	A
172001	RENTS RECEIVABLE POLE RENTALS	A
173000	ACCRUED UNBILLED UTILITY REV	A
173002	ACCRUED UNBILLED REVENUE STEAM	A
174300	ACCR ASSET CUR H&W ACTIVE EMPLS	A
174400	ACCR ASSET CURR INCOME TAX REC	A
174500	ACCR ASSET CUR DEFDR WCNO OUT	A
174600	ACCR ASSET CURR STATE TAX CRDT	A
174800	ACCR ASSET CURR REC'S	A
176101	GAS DERIVATIVES CURRENT	A
176102	GAS DERIVATIVES MTM INCOME	A
176505	GAS DERIVATIVES LT	A
181000	UNAMORTIZED DEBT EXPENSE	A
182310	REG ASSET NONPLT AFDC RATE BSE	A
182311	REG ASSET NONPLT AFDC AMORT	A
182329	REG ASSET KS IATAN 1	A
182330	REG ASSET ARO	A
182360	REG ASSET PENSION KS 2010	A
182361	REG ASSET PENSION NO RATE BASE	A
182362	REG ASSET PENSION 0 KS	A
182365	REG ASSET FAS 1580PENSIONS	A
182366	REG ASSET FAS158 OPEB	A
182367	REG ASSET PENSIONS MO	A
182368	REG ASSET PENSIONS JP	A
182370	REG ASSET ACCRUED QCA	A
182371	REG ASSET FAS158 REMSRMT PEN	A
182373	REG ASSET GMO OPEB	A
182374	REG ASSET FAS88 2011	A
182375	REG ASSET GMO ERISA MIN	A
182377	REG ASSET GMO TRACKER	A
182380	REG ASSET ACCRUED FAC	A
182395	REG ASSET FAS109	A
182400	REG ASSET COR XFER FRMDEPR RES	A
182419	REG ASSET MTM LOSS	A
182426	REG ASSET MO IATAN 1 & COMMON	A

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF ACCOUNTS
NOVEMBER 30, 2013**

Account	Description	Account Type
182429	REG ASSET MO JURISDIC REFUEL	A
182431	REG ASSET KS TALENT ASSESSMENT	A
182435	REG ASSET MO R&D CONSULTNG FEE	A
182440	REG ASSET MO CUST PROGRAM	A
182441	REG ASSET KS CUST PROGRAM	A
182453	REG ASSET 2007 KS RATE FILING	A
182455	REG ASSET 2008 KS RATE CASE	A
182456	REG ASSET 2007 KS TALENT ASSMT	A
182457	REG ASSET 2007 KS EMPLOY AUG	A
182458	REG ASSET 2007 MO TALENT ASSMT	A
182485	REG ASSET SJLP ACQUISITION	A
182490	REG ASSET KS ECA	A
182491	REG ASSET SJLP STORM DAMAGE	A
182492	REG ASSET KS TRANSITION COSTS	A
182493	REG ASSET MO TRANSITION COSTS	A
182494	REG ASSET 2010 MO RATE CASE	A
182495	REG ASSET 2010 KS RATE CASE	A
182496	REG ASSET MO DSM ADVERTISING	A
182497	REG ASSET MO ECO RELF PILT PGM	A
182498	REG ASSET MO JURIS DSM ADVERT	A
182502	REG ASSET MO IATAN 2	A
182505	REG ASSET 2012 KS RATE CASE	A
182510	REG ASSET KS PROPERTY TAX RIDR	A
182512	REG ASSET IATAN2 AND COM TRACK	A
182513	REG ASSET SOLAR REB AND REC'S	A
182514	REG ASSET MO FLOOD	A
182515	REG ASSET KS FLOOD	A
182516	REG ASSET KS ORVS	A
182525	2015 KCPL KANSAS RATE CASE	A
182530	REG ASSET GMO MEEIA PRG CST	A
182531	REG ASSET GMO MEEIA TD	A
182540	KCPL-MO NON-MEEIA OPT_OUT CRED	A
183000	PREL SURVEY&INVESTIG CHGS	A
184004	CLEARING FLEET	A
184032	CLEARING T&E CARDS	A
184033	CLEARING PROCUREMENT CARDS	A
184780	CLEARING DELIVERY FLD ENG TDOH	A
184781	CLEARING SUPPLY OH CONSTRUCT	A
184820	CLEARING WCNO	A
185000	TEMPORARY FACILITIES	A
185990	TEMPORARY FACILITIES BAL FWD	A
186004	MISC DEF DR SUSPENSE	A
186030	MISC DEF DR JO IATAN 2 INSURN	A

**Kansas City Power & Light Company/
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Account	Description	Account Type
186032	MISC DEF DR CUSTOMER NOTE REC	A
186062	MISC DEF DR GOODWILL	A
186100	MISC DEF DR BILLING WORK ORDRS	A
186107	MISCDEFDR WESTAR MGTPENSIONPLN	A
186110	MISCDEFDR WESTAR JT PENSIONPLN	A
186114	MISCDEFDR WESTAR OPEB MGMT PLN	A
186117	MISCDEFDR WESTAR OPEB JT PLAN	A
186200	MISC DEF DR MISC WORK ORDERS	A
186205	MISC DEF DR CWIP NON UTILITY	A
186206	MISC DEF DR RWIP NON UTILITY	A
186826	MISCDEFDR SMARTGRID DEM GRANT	A
186901	MISCDEFDR CASH RECPT UNAPPLIED	A
186903	MISCDEFDR REC PAY UNAPPL ENDUR	A
188001	RESEARCH AND DEVELOPMENT	A
189000	UNAMORTIZD LOSS REACQUIRED DBT	A
190200	DEF INC TAX FEDERAL	A
190201	DEF INC TX CURR VALUATN ALLOW	A
190300	DEF INC TAX FEDERAL NOL	A
190301	DEF INC TAX STATE NOL	A
190350	DEF INC TX VALUATION ALLOW	A
190400	DEF INC TAX CURRENT ASSET OCI	A
190500	DEF INC TX FED AMT GBC CREDITS	A
190601	DEF INC TAX FASB 109	A
190602	DEF INC TAX FASB 109 MO R&D	A
201100	COMMON STOCK ISSUE	Q
201101	COMMON STOCK ISSUE EQUITY CONTR	Q
201110	COMMON STOCK ISSUE PRM CAP STK	Q
201120	COMMON STOCK ISSUE REACQ HSS	Q
204200	PREFERRED STOCK ISSUED 3.80%	Q
204400	PREFERRED STOCK ISSUED 4.50%	Q
204500	PREFERRED STOCK ISSUED 4.20%	Q
204600	PREFERRED STOCK ISSUED 4.35%	Q
207200	PREMIUM ON CAPITAL STOCK 3.80%	Q
207500	PREMIUM ON CAPITAL STOCK 4.20%	Q
210100	GAIN ON CANC REACQ COMMON STK	Q
210300	GAIN ON CANC 4% PFD	Q
210400	GAIN ON CANC 8.00 PFC	Q
210500	GAIN ON CANC 12.75 PFC	Q
210700	GAIN ON CANC RED 7.72% PFD	Q
210900	GAIN ON CANC RED 10.70 PFD	Q
210910	GAIN ON CANC REAQD 2.33 CUM PS	Q
210912	GAIN ON CANC REAQD 17.05 CUMPS	Q
211100	MISC PAID IN CAPITAL	Q

**Kansas City Power & Light Company/
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Account	Description	Account Type
211101	MISC PAID IN CAP EQUITY CONTR	Q
211102	MISC PAID IN CAP EQTY COMP TAX	Q
211103	MISC PD IN CAP EQTY CMP TS G/L	Q
211110	MISC PAID IN CAP RTURN OF CAP	Q
211111	MISC PAID IN CAP UNEARNED COMP	Q
214900	COMMON STOCK EXPENSE	Q
216000	UNAPPR RETAINED EARNINGS	Q
216110	UNAPPR RE UNDIS SUBSD ERNGS	Q
216400	UNAPPR RE PF DIV DECL 3.80	Q
216402	UNAPPR RE PF DIV DECL 4.50	Q
216403	UNAPPR RE PF DIV DECL 4.20	Q
216404	UNAPPR RE PF DIV DECL 4.35	Q
216438	UNAPPR RE COM DIV DECL	Q
217000	REACQUIRED CAPITAL STOCK	Q
219001	AOCI GAS HEDGING	Q
219002	AOCI DEF TAX DER HEDGE	Q
219003	AOCI PENSION UNRECOG SVC COST	Q
219004	AOCI DEFTAX PEN UNREC SVCCOST	Q
219005	AOCI SUBS MIN PENS OBL	Q
219006	AOCI SUBS DER HEDGING	Q
219007	AOCI INT RATE HEDGING	Q
219008	AOCI DEF TAX INT RATE HEDGING	Q
221000	BONDS	L
222001	REACQD BONDS POLL CTL B 2023	L
222002	REACQD BONDS EIRR 2007A	L
223000	LT AFFILIATED NOTES PAY HLDCO	L
224000	OTHER LTD	L
224500	OTHER LTD CURRENT MATURITIES	L
225000	UNAMRT PREM ON LTD	L
226000	UNAMRT DISC ON LTD	L
227100	OBLIGATION UNDER CAPITAL LEASE	L
228200	INJ & DMGES BAL FWD	L
228201	INJ & DMGES WORK COMP PMT	L
228206	INJ & DMGES OTHER	L
228301	PENSION&BEN SERP	L
228302	PENSION&BEN SERP SEVERANCE	L
228310	PENSION&BEN LT LIAB MGMT	L
228311	PENSION&BEN LT LIAB JO TRUSTEE	L
228313	PENSION&BEN PST RET HLTH&LIFE	L
228332	PENSION&BEN WCNO	L
229000	ACCUM PROV FOR RATE REFUNDS	L
230330	ARO	L
230700	ARO NUCLEAR	L

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Account	Description	Account Type
231000	NOTES PAYABLE	L
231011	NOTES PAYABLE VICTORY REC CORP	L
231300	NOTES PAYABLE COMMERCL PAPER	L
232000	ACCOUNTS PAYABLE	L
232002	AP RECLASS OF NEGATIVE CASH	L
232003	AP ACCRUED PAYROLL	L
232004	AP ACCR LIAB ANNUAL SETTL	L
232005	AP CIS REFUND	L
232006	AP CONTR RETENTION CAP WORK	L
232007	AP ACCRUED PAYROLL WCNO	L
232009	AP MO CONSMR COMPSTG USE TX	L
232010	AP KS COMPENSAT'G USE TAX	L
232019	AP PR DED EMPL SVGS PLUS	L
232020	AP UNITED WAY	L
232022	AP IBEW 412 DUES COLLECT	L
232023	AP IBEW 1464 DUES COLLECT	L
232024	AP IBEW 1613 DUES COLLECT	L
232025	AP COPE LOCAL 1464	L
232027	AP MGE GAS FREIGHT PAYABLE	L
232028	AP DEATH BENEF LOCAL 1464	L
232030	AP K C POWER PAC	L
232031	AP SOUTHERN STAR PIPELINE	L
232037	AP EMPLOYEE ELECTRIC ACCOUNTS	L
232039	AP INTERCHANGE	L
232040	AP JEFFREY ENERGY CNTR MOPUB	L
232048	AP WESTAR ADV OPERA LACYGNE	L
232060	AP GMO ADV WORK FUNDS IATAN	L
232061	AP EMP DIST ADV FUNDS IATAN	L
232063	AP DENTAL INS BARG UN PR DEDUC	L
232064	AP LT DISABIL INS BAR U PR DED	L
232075	AP DEPENDENT LIFE INSURANCE	L
232076	AP ACCIDENTAL DEATH	L
232077	AP EMPL LIFE INSURANCE	L
232078	AP LT DISABILITY INSUR	L
232079	AP GROUP MEDICAL INSUR	L
232081	AP KANSAS CITY ART FUND	L
232082	AP FLEX BENEFIT DENTAL INS	L
232086	AP ESP GENERAL & HOME LOANS	L
232087	AP HEALTH & WELFARE DED BAR UN	L
232088	AP EMPLOYEE PAYROLL DEDUCTIONS	L
232089	AP FLEX BENEFIT VISION INS	L
232090	AP EMPLOYEE RELIEF PR DEDUCT	L
232092	AP BU SUPPLEMENTAL LIFE INSUR	L

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Account	Description	Account Type
232093	AP PR DED AC DTH INS 1613 FLEX	L
232094	AP PR DED DP LFE INS 1613 FLEX	L
232098	AP EMPLOYER ESP	L
232099	AP EMPL DEPENDENT CARE DEDUCT	L
232101	AP ACCRUED PAYROLL SEVERANCE	L
232105	AP T&E DUE TO FROM EMPLOYEES	L
232130	AP KEPCO ADV FUND IATAN	L
232131	AP MJMEUC ADV FUND IATAN	L
232200	AP FUELS	L
232202	AP WCNOC OPS & CNSTR	L
232241	AP BIOFUEL	L
232400	AP ESTIMATED ACCRUALS	L
232401	AP ENVIRONMENTAL ACCRUALS	L
232403	AP EST ACCR LC TRANSM LINES	L
232404	AP EST ACCRUALS CEP LACYGNE	L
232405	AP EST ACCRUALS CEP IATAN	L
232406	AP CONTR RETENTION CEP IATAN	L
232407	AP CONTR RETENTION CEP LACYGNE	L
232408	AP CONTR RETENTION LC TRANSM	L
232420	AP ACCR INVENTORY RECPTS	L
233000	NOTES PAYABLE ASSOC COS	L
233003	NOTES PAYABLE MONEY POOL	L
234000	ACCOUNTS PAYABLE IC	L
234007	ACCOUNTS PAYABLE-NP RECEV CO	L
234008	ACCOUNTS PAYABLE-INT PY REC CO	L
234222	AP IC CIS TRANSFER	L
234400	ACCOUNTS PAYABLE-DIVDND PAY IC	L
235000	CUSTOMER DEPOSITS	L
235001	CUSTOMER DEPOSITS APPLIED	L
235002	CUSTOMER DEPOSITS INTERCHANGE	L
236100	TAXES ACCRUED PROPERTY	L
236101	TAXES ACCRUED SPECIAL ASSMNT	L
236110	TAXES ACCRUED SALES/USE STMI	L
236111	TAXES ACCRUED SALES/USE STM0	L
236201	TAXES ACCRUED GRT	L
236300	TAXES ACCRUED STATE CAP STOCK	L
236301	TAXES ACCRUED MO UNEMPL	L
236304	TAXES ACCRUED FED UNEMPL	L
236305	TAXES ACCRUED FICA EMPR	L
236307	TAXES ACCRUED KC EARNINGS	L
236308	TAXES ACCRUED WCNOC	L
236309	TAXES ACCRUED KS UNEMPL	L
236312	TAXES ACCRUED UNEMPL OTHER	L

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Account	Description	Account Type
236400	TAXES ACCRUED FED INCOME	L
236410	TAXES ACCRUED FIN 48 FEDERAL	L
236500	TAXES ACCRUED STATE INCOME	L
237000	INTEREST ACCRUED	L
237800	INTEREST ACCRUED TAX LIAB	L
237810	INTEREST ACCRUED FIN48 LIAB	L
237901	INTEREST ACCRUED CUST DEPOSIT	L
237903	INTEREST ACCRUED DEP INT APPL	L
238100	DIVIDENDS DECL COMMON	L
238200	DIVIDENDS DECL PFD 3.80%	L
238400	DIVIDENDS DECL PFD 4.50%	L
238500	DIVIDENDS DECL PFD 4.20%	L
238600	DIVIDENDS DECL PFD 4.35%	L
241000	TAXES PAY OTHR STATE LOCAL WH	L
241001	TAXES PAY WITHOLDING FED	L
241002	TAXES PAY FICA EMPLOYEES	L
241005	TAXES PAY MO WH TAX	L
241007	TAXES PAY KC EARNINGS	L
241009	TAXES PAY KS WH TAX	L
241202	TAXES PAY GR RECEIPTS KS	L
241203	TAXES PAY GR RECEIPTS MO	L
241511	TAXES PAY SALES STATE MO	L
241512	TAXES PAY SALES COUNTY MO	L
241513	TAXES PAY SALES CITY MO	L
241521	TAXES PAY SALES STATE KS	L
241522	TAXES PAY SALES COUNTY KS	L
241523	TAXES PAY SALES CITY KS	L
242000	ACCR LIAB CURRENT	L
242001	ACCR LIAB UNCL CHECKS CUST REF	L
242002	ACCR LIAB UNCL CHECKS AP & PAY	L
242009	ACCR LIAB VACATION WCNO	L
242013	ACCR LIAB DOLLAR AID CONTRIB	L
242014	DOLLAR AIDE CO MATCHING \$	L
242016	ACCR LIAB DEF COMP KCPL	L
242017	ACCR LIAB ADMIN FEE AR SALE	L
242031	ACCR LIAB POSTRETIREMENT	L
242032	ACCR LIAB SERP	L
242300	ACCR LIAB IBNR H&W CLAIMS	L
242900	ACCR LIAB VACATION PAID CURRNT	L
242901	ACCR LIAB VACATION LIAB	L
242902	ACCR LIAB VACATION PAID	L
242903	ACCR LIAB VACATION PURCHASED	L
242909	ACCR LIAB VACATION BAL FWD	L

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Account	Description	Account Type
243100	CAPITAL LSE OBLIG CURRENT	L
245101	DERIV INST LIAB GAS	L
252000	CUSTOMER ADVANCES CONSTRUCTION	L
253005	OTH DEF CR JEC LEASE	L
253006	OTH DEF CR ENVIRONMENTA	L
253007	OTH DEF CR LARGE CAPITAL	L
253008	OTH DEF CR IATAN LOCKTON INSUR	L
253010	OTH DEF CR LACYGNE CWIP AFUDC	L
253021	OTH DEF CR LOSS LEASE RESERVE	L
253023	OTH DEF CR RENT LT PORTION	L
253025	OTH DEF CR LEASE 1KC PLACE	L
253100	OTH DEF CR MISC	L
253103	OTH DEF CR TOWER SITE RENT	L
253112	OTH DEF CR NON REF CIACS	L
253301	OTH DEF CR INT&COLI WCNO	L
253303	OTH DEF CR LT COMPENSATION	L
253505	OTH DEF CR LT GAS DERIVATIVE	L
253800	OTH DEF CR MINORITY INTEREST	L
253900	OTH DEF CR PAID ABSENCES	L
253914	OTH DEF CR PAID ABSENCES CR	L
254000	OTH REG LIAB EMISSION ALLOW	L
254001	OTH REG LIAB MO GROSS MARGIN	L
254002	OTH REG LIAB ECA/FAC/QCA	L
254004	OTH REG LIAB MTM ST GAIN	L
254005	OTH REG LIAB DEF STB REPARATN	L
254006	OTH REG LIAB PPD PENSION AMORT	L
254007	OTH REG LIAB ERISA MIN	L
254009	OTH REG LIAB ERISA TRCKR AMORT	L
254011	OTH REG LIABPOWER PLANT MAINT	L
254012	OTH REG LIAB PPD PENSUNAMRTBAL	L
254013	OTH REG LIAB OPEB KS	L
254014	OTH REG LIAB OPEB MO	L
254305	OTH REG LIAB NONLEGAL REM COST	L
254326	OTH REG LIAB DECOMMISSIONING	L
254392	OTH REG LIAB MO DECOM COS	L
254393	OTH REG LIAB KS DECOM COS	L
254394	OTH REG LIAB FERC DECOM COS	L
254395	OTH REG LIAB FAS109	L
254396	OTH REG LIAB FAS 109 MO R&D	L
254496	OTH REG LIAB CR MO CAP R&D	L
254522	OTH REG LIAB KCPL LGL FEE REIM	L
254523	OTH REG LIAB 1KC LEASE ABATE	L
254528	OTH REG LIAB SJ STRM DAMG TRKR	L

**Kansas City Power & Light Company/
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Account	Description	Account Type
254530	OTH REG LIAB GMO MEEIA PRG CST	L
254531	OTH REG LIAB GMO MEEIA TD	L
254550	OTH REG LIAB TRSNSRCE MO	L
255000	ACCUM DEF ITC	L
255520	ACCUM DEF ITC WC 1985	L
255600	ACCUM DEF ITC WF CR SALES	L
255634	ACCUM DEF ITC ELEC ALL YRS	L
255700	ACCUM DEF ITC ADV COAL CREDIT	L
255750	ACCUM DEF ITC COAL CR NON-UTIL	L
255800	ACCUM DEF ITC MISC CREDIT	L
255850	ACCUM DEF ITC MISC CR NON-UTIL	L
282137	ADFIT CAPITALIZED INTEREST	L
282237	ADSIT CAPITALIZED INTEREST	L
282410	ADIT FIN 48	L
282601	ADIT FASB 109 ADJUSTMENT	L
282611	ADIT PLANT OR OTHER PROPERTY	L
283100	ADIT OTH NUCLEAR FUEL	L
283300	ADIT OTH MISC	L
283410	FIN48 NON CURR LIAB FED	L
283510	FIN48 NON CURR LIAB STATE	L
283601	ADIT OTH FASB 109 ADJ	L
283800	ADIT OTH FED EXTRAORD ITEM	L
283801	ADIT OTH STATE EXTRAORD ITEM	L
403000	DEPRECIATION EXPENSE	E
403330	DEPRECIATION EXPENSE ARO	E
403426	DEPRECIATION EXP IAT REG ASSET	E
403730	DEPRECIATION EXPENSE IND STEAM	E
404000	AMORT LIMITED TERM	E
404100	AMORT LIMITED TERM MO RATE ORD	E
405001	AMORT OTHER INTANGIBLE PLANT	E
405010	AMORT OTHER FOR PLANT	E
407300	REGULATORY DEBITS	E
407400	REGULATORY CREDITS	E
408101	TOTIT STATE CAP STK ELEC	E
408103	TOTIT MISC OCCUP ELEC	E
408110	TOTIT EARNINGS ELEC	E
408112	TOTIT ELEC	E
408120	TOTIT PROPERTY ELEC	E
408121	TOTIT PROPERTY WOLF CREEK	E
408130	TOTIT GROSS RECEIPTS	E
408140	TOTIT FICA, FUTA, SUTA	E
408202	TOTIT PROPERTY NON UTILITY	E
409101	INCOME TAXES CURRENT FED ELEC	E

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Account	Description	Account Type
409103	INCOME TAXES CURRENT ST ELEC	E
409105	INCOME TAXES NON CURR FED ELEC	E
409107	INCOME TAXES NON CURR ST ELEC	E
409201	INCOME TAXES OTHR FED	E
409203	INCOME TAXES OTHR STATE	E
409205	INCOME TAXES OTHR NONCURR FED	E
409207	INCOME TAXES OTHR NONCURR ST	E
410110	PROV DEF INC TX FED ELEC	E
410111	PROV DEF INC TX ST ELEC	E
411109	ACCRETION EXPENSE ARO	E
411110	PROV DEF INC TX AMORT FED ELEC	E
411111	PROV DEF INC TX AMORT ST ELEC	E
411201	PROV DEF INC TX OTHR FED	E
411202	PROV DEF INC TX OTHR STATE	E
411410	INV TAX CR ADJ ELEC	E
411800	GAIN ON DISPOSITION EMMISSNS	E
413000	EXP OF PROP LEASED TO OTHERS	E
417001	REV NON UTIL WORRY FREE	E
417004	REV NON UTIL MTR BSD SURG PROT	E
417012	REV NON UTIL ENG SERVICES	E
417014	REV NON UTIL SALES&MKTG	E
417018	REV NON UTIL ENERLINK	E
417022	REV NON UTIL COLLECTFEE REC CO	E
417023	REV NON UTIL DISC REC CO	E
417024	REV NON UTIL INTERCOMPANY RENT	E
417050	REV NON UTIL MPS MERCHANT	E
417053	REV NON UTIL PRICE RISK M TO M	E
417054	REV NON UTIL MKTG PHYSICAL	E
417100	EXPENSES NON UTILITY	E
417101	EXP NON UTIL COLLECT FEE RECCO	E
417102	EXP NON UTIL PROPERTY DEPR	E
417115	EXP NON UTIL NON ASSET TRADING	E
417153	EXP NON UTIL MKTG COS PHYSICAL	E
418002	NON OP RENTAL INCOME LEASE	R
418100	EQUITY IN EARNINGS OF SUBS	R
418101	EQUITY IN EARNINGS OF ASSOC CO	R
419000	INT & DIV INC SUB	R
419002	INT & DIV INC OTHER SOURCE	R
419003	INT & DIV INC TEMP INVESTMENT	R
419006	INT & DIV INC TAX REFUNDS	R
419010	INT & DIV INC NOTES REC	R
419064	INT & DIV INC REC CO	R
419101	AFDC EQUITY FUNDS CWIP	R

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Account	Description	Account Type
419102	AFDC EQUITY FUNDS N FUEL	R
420001	INVEST TAX CREDITS KEPCO GAIN	R
420003	INVEST TAX CREDIT COAL NONUTIL	R
421000	MISC NON OP INC	E
421001	AMORT OF CIAC TAX GROSSUP	E
421003	MISC NON OP INC CIAC TX GRS UP	E
421011	MISC NON OP INC FX GAIN/LOSS	E
421060	MISC NON OP INC UNREALIZED LOSS	E
421100	GAIN DISPOSITION OF PROP	E
421200	LOSS DISPOSITION OF PROP	E
421800	MINORITY INTEREST	E
425000	MISC AMORTIZATION	E
426101	DONATIONS COMMUNITY SERVICE	E
426102	DONATIONS COMMUNITY INVEST	E
426103	DONATIONS CHARITBL CONTRIB	E
426201	LIFE INS WCNOC COLI	E
426209	LIFE INS MISC NON OPERATING	E
426300	PENALTIES	E
426402	CIV&POL FED/STATE LOBBY	E
426403	CIV&POL LOCAL LOBBY	E
426404	CIV&POL ADMIN POL ACT COM	E
426500	OTHER DEDUCTIONS	E
426510	OTHER DEDUCTS DISC SOLD REC CO	E
427000	INTEREST ON LONG TERM DEBT	E
428000	AMORT OF DEBT DISCOUNT AND EXP	E
428100	AMORT OF LOSS ON REACQ DEBT	E
429000	AMORT OF PREM ON DEBT CR	E
430000	INTEREST ON DEBT SUBS	E
430053	INTEREST ON DEBT SUBS REC CO	E
431015	OTH INT EXP ST LOANS	E
431016	OTH INT EXP UNSECURED NOTES	E
431017	OTH INT EXP CUST DEPOSITS	E
431018	OTH INT EXP MISC ACCOUNTS	E
431019	OTH INT EXP WCNOC	E
431020	OTH INT EXP SPECIAL ASSESS	E
431021	OTH INT EXP FED&ST TX ASSMNT	E
431027	OTH INT EXP GPE REVOLVER	E
431426	OTH INT EXP MO IATAN1 CRNG CST	E
431440	OTH INT EXP MO DSM CRNG CST	E
431513	OTH INT EXP MO SOL REC CRG CST	E
432001	AFDC BORROWED FUNDS CWIP	E
432002	AFDC BORROWED FUNDS WCNOC	E
440001	RESIDENTIAL SALES	R

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Account	Description	Account Type
442001	COMMERCIAL SALES	R
442004	ELEC SALES-STREET LIGHTING	R
442101	COMMERCIAL SALES PRIMARY	R
442201	INDUSTRIAL SALES PRIMARY	R
442202	INDUSTRIAL SALES SECONDARY	R
444001	PUBLIC STREET & HWY LIGHTING	R
444002	TRAFFIC SIGNAL SALES	R
445001	OTHER SALES PUBLIC AUTHORITIES	R
447012	SALES FOR RESALE CAPACITY	R
447014	SALES FOR RESALE MISC FIXED	R
447020	SALES FOR RESALE SFR RETAIL	R
447030	SALES FOR RESALE BULK	R
447031	SALES FOR RESAL INTR UN INTRST	R
447035	SALES FOR RESALE SFR WAPA	R
447101	SALES FOR RESALE PRIVATE UTIL	R
447102	SALES FOR RESALE COOP	R
447103	SALES FOR RESALE MUNICIPALIT	R
449101	PROVFORRATEREFUND RETAIL	R
450001	FORFEITED DISCOUNTS	R
451001	MISC SERV REV	R
451002	MISC SERV REV REPLACE DMGD MTR	R
451003	MISC SERV REV COLL SERVICE	R
451004	MISC SERV REV DISCONNECT SERV	R
451101	MISC SERV REV TEMP INST	R
454001	RENT FROM ELECTRIC PROPERTY	R
456010	OTHER ELEC REV WC DECOM TRUST	R
456100	OTHER ELEC REV TRANS FOR OTHRS	R
456101	OTHER ELECTRIC REV	R
456102	OTH ELEC REV RET CK SERV CHG	R
456109	OTHER ELEC REV TRANSMISSION	R
456110	OTHER ELEC REV PASS THRU EXP	R
456111	OTHER ELEC REV PASS THRU REV	R
456730	OTHER ELEC REV IND STM OPS SJP	R
456735	OTHER ELEC REV IND STM QCA	R
500000	STEAM OPS SUPERV&ENG	E
501000	FUEL EXPENSE STEAM PRODUCTION	E
501020	FUEL EXPENSE ON SYSTEM STEAM	E
501030	FUEL EXPENSE OFF SYSTEM STEAM	E
501033	FUEL EXPENSE STEAM INTER UN/ST	E
501300	FUEL EXPENSE ADDITIVES	E
501400	FUEL EXPENSE RESIDUALS	E
501450	FUEL EXP RESIDUALS LANDFILL	E
501500	FUEL HANDLING EXPENSE COAL	E

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF ACCOUNTS
NOVEMBER 30, 2013**

Account	Description	Account Type
501501	FUEL HANDLING EXP OIL	E
501502	FUEL HANDLING COAL PILE MGMT	E
501503	FUEL HANDLING NEGOT TRANSP CNT	E
501504	FUEL HANDLING PLAN FUEL REQ PP	E
501506	FUEL HANDLING RECEIVE COAL	E
501507	FUEL HANDLING UNLOAD COAL	E
501508	FUEL HANDLING STACKER	E
501509	FUEL HANDLING COAL PILE	E
501510	FUEL HANDLING CONVEYER	E
501700	FUEL EXPENSE INDUSTRIAL STEAM	E
502000	STEAM OPS EXP OTHER	E
502001	STEAM OPS BOILER	E
502002	STEAM OPS FUEL	E
502004	STEAM OPS WATER	E
502005	STEAM OPS CONDENSATE	E
502012	STEAM OPS ASH	E
502014	STEAM OPS APC	E
502015	STEAM OPS WTR PLLTN CNTRL	E
502020	STEAM OPS AQC PRECIPITATOR	E
502021	STEAM OPS AQC BAGHOUSE	E
502022	STEAM OPS WET GAS SCRUBBER	E
502023	STEAM OPS DRY GAS SCRUBBER	E
502024	STEAM OPS AQC SCR	E
502025	STEAM OPS ACTIVATED CO2 INJECT	E
504100	STEAM TRANSFER EXP	E
505000	STEAM OPS ELECTRIC EXP OTHER	E
505003	STEAM OPS ELE EXP TRNSF SYSTEM	E
505004	STEAM OPS ELE EXP COMP AIR SYS	E
505005	STEAM OPS ELE EXP COOLING SYS	E
505007	STEAM OPS ELE EXP FACILITIES	E
505010	STEAM OPS ELE EXP TURBINE GEN	E
505011	STEAM OPS ELE EXP AUX SYSTEM	E
506000	STEAM OPS MISC STEAM POWER EXP	E
507000	STEAM OPS RENTS	E
509000	STEAM OPS EMISSION ALLOWANCES	E
510000	MAINTENANCE SUPERVISION & ENG	E
511000	MAINT OF STRUCT STEAM	E
511002	MAINT OF STRUCT STEAM FIRE PRO	E
512000	MAINT BOILER PLANT OTHER	E
512001	MAINT BOILER PLANT UNLOAD FF	E
512002	MAINT BOILER PLANT STACKER	E
512003	MAINT BOILER PLANT FUEL YARD	E
512004	MAINT BOILER PLANT ASH	E

**Kansas City Power & Light Company/
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LISTING OF ACCOUNTS
NOVEMBER 30, 2013**

Account	Description	Account Type
512005	MAINT BOILER PLANT CONVEYOR	E
512006	MAINT BOILER PLANT FUEL SYST	E
512007	MAINT BOILER PLANT AIR SYST	E
512008	MAINT BOIL PLT WATERTREAT SYST	E
512010	MAINT BOIL PLT CONDENS SYST	E
512011	MAINT BOIL PLT FURNACE SYST	E
512012	MAINT BOIL PLT AUX SYST	E
512020	MAINT BOIL PLT PRECIPITATOR	E
512021	MAINT BOIL PLT BAGHOUSE	E
512022	MAINT BOILER PLANT WET GAS SCR	E
512023	MAINT BOILER PLANT DRY GAS SCR	E
512024	MAINT BOIL PLT SCR	E
512025	MAIN BOIL ACTIVATED CO2 INJEC	E
513000	MAINT ELEC PLT OTHER	E
513001	MAINT ELEC PLT FF TURB GEN	E
513002	MAINT ELEC PLT TRANSF SYST	E
513003	MAINT ELEC PLT MAINT AUX SYS	E
513006	MAINT ELEC PLT COOLING	E
514000	MAINT MISC STEAM PLT	E
517000	NUCLEAR OPS SUPV & ENG	E
518000	NUCLEAR FUEL EXP	E
518100	NUCLEAR FUEL EXP OIL	E
518201	NUCLEAR FUEL EXP DISPOSAL COST	E
519000	NUCLEAR OPERATIONS COOLANTS	E
520000	NUCLEAR STEAM EXPENSE	E
523000	NUCLEAR ELECTRIC EXPENSE	E
524000	NUCLEAR MISC EXPENSE	E
524100	NUCLEAR MISC EXPENSE DECOMM	E
524900	WCNOC OPS OUTAGE DEFERRAL	E
524950	WCNOC OPS OUTAGE AMORT EXP	E
528000	NUCLEAR MAINT SUPER & ENG	E
529000	NUCLEAR MAINT OF STRUCTURES	E
530000	NUCLEAR MAINT REACTOR PLANT	E
530900	WCNOC MAINT OUTAGE DEFERRAL	E
530950	WCNOC MAINT OUTAGE AMORT EXP	E
531000	NUCLEAR MAINT ELECT PLANT	E
532000	NUCLEAR MAINT MISC PLANT	E
546000	OTH PRODUCTION OPS SUPERV&ENG	E
547000	OTH PROD FUEL	E
547020	OTH PROD FUEL ON SYSTEM	E
547027	OTH PROD FUEL OFF SYS DEMAND	E
547030	OTH PROD FUEL OFF SYS OTHER	E
547033	OTH PROD FUEL INTER UN/ST	E

**Kansas City Power & Light Company/
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Account	Description	Account Type
547100	OTH PRODUCTION FUEL HANDLING	E
547101	OTH PROD FUEL HNDL CT OIL	E
547102	OTH PROD FUEL HNDL GAS PURCH	E
547103	OTH PROD FUEL HNDL BULK OIL	E
547300	OTH PRODUCTION FUEL ADDITIVES	E
548000	OTH PWR GEN OPS WTR POLL CNTRL	E
548002	OTH PWR GEN OPS AQC	E
548003	OTH PWR GEN OPS TURBINES	E
549000	OTH PWR GEN OPS OTH MISC	E
549001	OTH PWR GEN OPS FACILITIES	E
549002	OTH PWR GENOPS AUX SYSTEMS	E
551000	OTH PWR GEN MAINT SUPV&ENG	E
552000	OTH PWR GEN MAINT STRUCTURES	E
552001	OTH PWR GEN MAINT FACILITIES	E
552002	OTH PWR GEN MAINT BULK OIL EQP	E
552003	OTH PWR GEN MAINT FIRE PROTEC	E
553000	OTH PWR GEN MAINT ELEC EQUIP	E
553100	OTH PWR GEN MAINT TURB GEN	E
554000	OTH PWR GEN MAINT OTH MISC	E
555000	PURCHASED POWER	E
555005	PURCHASED POWER CAPACITY	E
555021	PURCH PWR ON SYS INTERCO	E
555030	PURCH PWR OFF SYS	E
555031	PURCH PWR OFF SYS INTERCO	E
555032	PURCH PWR INTERSTATE	E
555035	PURCH PWR OFF SYS WAPA	E
556000	SYSTEM CONTROL&LOAD DISPATCH	E
557000	OTH PRODUCTION OTH EXPENSES	E
560000	TRANS OP SUPERV&ENG	E
561200	TRANS OP LD DSPTCH MON&OPER	E
561300	TRANS OP LD DSPTCH SERV&SCHED	E
561400	TRANS OP LD DSPTCH CONTR&DIS	E
561600	TRANS OP LD DSPTCH SERV STUDY	E
561800	TRANS OP LDDSPCH RELI PLANRTO	E
562000	TRANS OP STATION EXPENSE	E
563000	TRANS OP OVERHEAD LINES A	E
563002	TRANS OP OVERHEAD LINES G	E
563010	TRANS OP OH LINES LOST TIME	E
564000	TRANS OP UG LINES	E
565000	TRANS OP TRANS OF ELEC BY OTHR	E
565020	TRANS OP TRANS RES LOAD CHG	E
565027	TRANS OP TRANS BY OTHER DEMAND	E
565030	TRANS OP TRANS BY OTHER OFFSYS	E

**Kansas City Power & Light Company/
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LISTING OF ACCOUNTS
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Account	Description	Account Type
566000	TRANS OP MISC EXPENSE	E
567000	TRANS OP RENT EXPENSE	E
568000	TRANS OP MTCE SUPRV & ENG	E
569000	TRANS MAINT STRCT BLDG/GROUNDS	E
570000	TRANS MAINT SUBST EQP	E
570001	TRANS MAINT SUBST EQP TELECO	E
570002	TRANS MAINT SUBST EQP BREAKERS	E
570003	TRANS MAINT SUB EQP XFRMS REGS	E
570004	TRANS MAINT SUBST EQP BUS/GRND	E
570005	TRANS MAINT SUBST EQP RLY PNL	E
570006	TRANS MAINT SUBST CAPACITR BNK	E
570007	TRANS MAINT SUBST EQP BAT BKUP	E
571000	TRANS MAINT OH LINES	E
571001	TRANS MAINT OH LINES TOWERS	E
571002	TRANS MAINT OH LINES TWR LGHTG	E
571003	TRANS MAINT OH LINES STRUCTURE	E
571004	TRANS MAINT OH LINES CNDCT/DVC	E
571005	TRANS MAINT OH LINES TREE HCUT	E
571006	TRANS MAINT OH LINES TREE MCUT	E
572000	TRANS MAINT UNDERGROUND LINES	E
573000	TRANS MAINT MISC TRANS PLANT	E
575700	TRANS OP MKT MON&COMP SER RTO	E
580000	DIST OPS SUPERV & ENG	E
581000	DIST OPS LOAD DISPATCHING	E
582000	DIST OPS STATION EXPENSE	E
583000	DIST OPS OH LINES	E
583001	DIST OPS OH TRANSFORMER	E
583002	DIST OPS OH TRSFMR CPTZD	E
584000	DIST OPS UNDERGROUND LINES	E
584001	DIST OPS UG TRANSFORMER	E
584002	DIST OPS UG TRSFMR CPTZD	E
585000	DIST OPS OPSATE ST LIGHT SY	E
585002	DIST OPS TRAFFIC SIGNALS	E
586000	DIST OPS METER EXP0CON/DISCO	E
586001	DIST OPS METER EXPENSES	E
586002	DIST OPS METER CPTZD	E
587000	DIST OPS CUSTOMER INST	E
588000	DIST OPS MISC DIST EXPENSE	E
588010	DIST OPS MISC CONTRA EXP	E
588730	DIST OPS IND STEAM	E
589000	DIST OPS RENTS	E
590000	DIST MTCE SUPRV & ENGINRING	E
591000	DIST MTCE STRUCTURES	E

**Kansas City Power & Light Company/
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LISTING OF ACCOUNTS
NOVEMBER 30, 2013**

Account	Description	Account Type
592000	DIST MTCE STATION EQUIP	E
592001	DIST MTCE SUBST WELDING	E
592002	DIST MTCE TELE/SCADA	E
592003	DIST MTCE SUBST BREAKERS	E
592004	DIST MTCE SUBST TRANSFORMERS	E
592005	DIST MTCE SUBST LINE/BUS	E
592006	DIST MTCE SUBST RELAY	E
592007	DIST MTCE SUB CAPACITOR	E
592008	DIST MTCE SUB BATTERY BKUP	E
593000	DIST MTCE OH PERFORM LINE CLE	E
593001	DIST MTCE OH WOOD POLES	E
593002	DIST MTCE OH POLES/FIXTURES	E
593003	DIST MTCE OH CONDUCTORS/DEVIC	E
593004	DIST MTCE OH PROP DMG UNCOLLE	E
594001	DIST MTCE UG DIST CONDUITS	E
594002	DIST MTCE UG CONDUCTORS/DEVIC	E
594003	DIST MTCE UG PROP DMG UNCOLL	E
595000	DIST MTCE TRANSFORMERS	E
595001	DIST MTCE TRANSFM0REP DIST PO	E
595002	DIST MTCE TRANSFM0REP DIST PA	E
595003	DIST MTCE TRANSFM REPAIR	E
596000	DIST MTCE STREET LTG & SIGNLS	E
596001	DIST MTCE ST LTG & SIG RPR OH	E
596002	DIST MTCE ST LTG & SIG RPR UG	E
596003	DIST MTCE ST LTG & SIG PROP D	E
597000	DIST MTCE METERS	E
598000	DIST MTCE MISC DIST PLT	E
598730	DIST MTCE IND STEAM	E
600999	CONVERSION STAT	S
601100	KWH GROSS GENERATION	S
601119	KWH-TRANSMISSION-ELEC-OTH	S
601140	KWH-AUXILIARY OFF-LINE USGE	S
601260	INDUSTRIAL STEAM - MMBTU'S	S
601450	TOTAL HOURS PER MONTH	S
601520	ESTIMATED LOSSES	S
601525	ESTIMATED LOSS-PR MON COR	S
601530	UNACCOUNTED KWH	S
601540	USED BY COMPANY	S
601740	PREF DIV REQUIREMENTS	S
606000	AVG COM SHARES O/S - 3 MO END	S
606010	AVG COM STK OUTSTAND-YTD	S
606020	AVG COM STK O/S - 12 MO ENDED	S
606030	AVG COM SHARES O/S - CUR MONTH	S

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF ACCOUNTS
NOVEMBER 30, 2013**

Account	Description	Account Type
606040	COM SHARES ISSUED & O/S	S
606550	UNPAID LABOR HOURS	S
901000	CUST ACCOUNT SUPERVISION EXP	E
902000	METER READING EXPENSES	E
903000	CUST RECORDS/COLLECTION EXP	E
904000	UNCOLLECTIBLE ACCOUNTS	E
905000	MISC CUSTOMER ACCOUNTS EXPENSE	E
907000	CUST SERVICE SUPERVISION EXP	E
908000	CUSTOMER ASSISTANCE EXPENSE	E
909000	INFO/INSTRUCT ADVERTISING EXP	E
910000	MISC CUSTOMER SERVICE EXP	E
911000	SALES SUPERVISION EXPENSE	E
912000	SALES EXPENSE DEMO/SELLING	E
913000	SALES EXPENSE OPER/ADVERTISING	E
916000	SALES EXPENSE OPER MISC	E
920000	A&G LABOR EXPENSE	E
921000	A&G OFFICE SUPPLIES & EXPENSES	E
921090	DISCOUNTS LOST	E
921202	A&G OFFICE SUPPLIES & EXP JO	E
922000	A&G EXPENSES TRANSFERRED	E
922050	A&G EXPS XFERED COMMON USE PLT	E
923000	OUTSIDE SERVICES EMPLOYED	E
924000	PROPERTY INSURANCE	E
925000	INJURIES AND DAMAGES	E
926000	EMPLOYEE PENSIONS & BENEFITS	E
926200	EMPL PENSIONS & BENEFITS JEC	E
926400	EMPL PENSIONS & BENEFITS WCNO	E
926500	EMPL PENS&BENS LOADINGS	E
926511	EMPL PENS&BENS JO OFFSET	E
926730	EMPL PENS&BENS IND STEAM	E
928000	REGULATORY COMMISSION EXPENSE	E
929000	DUPLICATE CHARGES CREDIT	E
930100	GENERAL ADVERTISING EXPENSE	E
930200	MISC GENERAL EXPENSE	E
930201	MISC GENERAL EXP BOARD OF DIR	E
930231	MISC GENERAL EXP EEI	E
930232	MISC GENERAL EXP EPRI RES SUBS	E
930242	MISC GENERAL EXP BONDS	E
931000	A&G RENT EXPENSE	E
935000	A&G MTCE OF GENERAL PLANT	E
999996	JOINT OWNER ALLOC CLEARING	A
999997	INTEGRITY DIRECT DEBIT CLRNG	A
999998	SUSPENSE	A

TAB L

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF ACCOUNTS
NOVEMBER 30, 2013**

Account	Description	Account Type
999999	AUTOMATED SYSTEM SUSPENSE	A

A=Asset

E=Expense

L=Liability

Q=Equity

R=Revenue

S=Statistic

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF RESOURCES
NOVEMBER 30, 2013**

Resource	Description
1001	LABOR STRAIGHT TIME NON UNION
1005	LABOR STRAIGHT TIME UNION
1010	LABOR OVERTIME NON UNION
1015	LABOR OVERTIME UNION
1030	LUMP SUM MERIT
1035	INCENTIVE COMP PROGRAM
1040	ADDITIONAL COMPENSATION
1045	GRIEVANCE SETTLEMENT
1098	LABOR OTHER NO LOADS
1099	LABOR OTHER
1100	COST OF MATERIAL INVENTORY
1105	MATERIAL RETURNED TO INVENTORY
1110	CONCRETE, GRAVEL, DIRT, ETC.
1120	NONINVMATL MORETHAN\$100 PERITM
1125	NONINVMATL LESSTHAN\$100 PERITM
1199	OTHER MATERIALS NO LOADINGS
1200	CONFERENCES & SEMINARS
1205	FILING FEES/INCORPORATION
1210	FREIGHT/SHIPPING/DELIVERY CHGS
1215	FREIGHT ON COAL PD TO CARRIERS
1220	OFFICE AND EQUIP REPAIR/MAINT
1225	OFCEQUIP&SUPP >THAN \$100PERITM
1226	OFCEQUIP&SUPP <THAN \$100PERITM
1230	POSTAGE
1235	PRINTING EXPENSES
1240	SUBSCRIPTIONS & PUBLICATIONS
1245	SAFETY AND MEDICAL SUPPLIES
1250	UTILITIES
1255	COMPANY DUES/MEMBERSHIP FEES
1260	INDIV TECH/PROF DUES/MEMBR FEE
1265	PROGRAM & INCENTIVE REBATES
1270	RENEWABLE ENERGY CREDITS
1290	EMPLOYEE AMENITIES
1299	OFFICE EXPENSES OTHER
1300	ACCOUNTING SERVICES
1305	AUDIT SERVICES
1310	BENEFIT/PAYROLL ADMIN FEES
1315	COLLECTION AGENCY FEES
1316	FINANCING-COMMITMENT FEE
1317	FINANCING-ADMIN FEE
1320	CONSULTING FEES
1325	SECURITY SERVICES
1330	DIRECTORS FEES

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF RESOURCES
NOVEMBER 30, 2013**

Resource	Description
1335	ENGINEERING FEES
1340	ENVIRONMENTAL FEES
1342	FACILITIES PERMITS/INSPECT/OTH
1345	INVESTOR RELATIONS MATTERS
1350	JANITORIAL SERVICES
1355	LEGAL FEES
1365	TAX SERVICES
1370	TEMP EMPLOYEE SERVICES
1375	TRAINING SERVICES
1385	REGULATORY ASSESSMENTS-STATE
1386	REGULATORY ASSESSMENTS-FERC
1390	RTO CHARGES/FEES
1399	OTHER OUTSIDE SERVICES
1400	AIRFARE & AIRLINE BAGGAGE FEES
1405	BUSINESS MEALS
1410	LODGING
1415	MEALS BILLABLE TO OTHERS
1420	MILEAGE REIMBURSEMENT
1425	PARKING FEES
1430	MANAGEMENT PER DIEM
1435	RENTAL CAR EXPENSE
1499	TRAVEL OTHER
1500	DATA PROC SOFTWARE & SUPPORT
1504	DATA PROC HARDWARE MAINT
1505	PRINTER HARDWARE PURCHASES
1510	OTHER DATA PROC HARDWARE
1515	RADIO/MICROWAVE TWR SVC&EQUIP
1520	AV PURCHASES
1525	AV MAINTENANCE
1530	IT CONSULTING SERVICES
1535	IT PROFESSIONAL SERVICES
1599	IT COSTS OTHER
1605	CONTRACTORS PER DIEMS
1610	CONTRACTORS MEALS
1615	CONTRACTORS EQUIP RENTAL
1620	CONTRACTORS FIXED FEE
1625	CONTRACTORS LABOR
1626	CONTRACTOR OFFSITE SERVICES
1630	CONTRACTORS MATERIALS
1635	CONTRACTORS SHOPWORK
1640	CONTRACTORS STANDARD RATE
1698	CONTRCTR NO LOAD-PROP USE ONLY
1699	CONTRACTORS OTHER MISC EXP

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF RESOURCES
NOVEMBER 30, 2013**

Resource	Description
1700	ADDITIONAL COMPENSATION EQUITY
1705	EMPLOYEE EVENT MEAL
1710	EMPLOYEE GIFTS & AWARDS
1715	FINANCIAL PLANNING ALLOWANCE
1720	MEAL ALLOWANCE BARGAINING UNIT
1725	SEVERANCE PAY
1730	SPOUSE TRAVEL EXPENSE
1735	VEHICLE/TRANSPORTATION ALLOWNC
1740	BENEFITS UNIFORMS
1741	BENEFITS WELLNESS REIMBURSEMNT
1742	BENEFITS RELOCATION/MOVING EXP
1743	BENEFITS FUNERALMEMORIALCONTRI
1744	BENEFITS EDUC ASSIST & TUITION
1745	BENEFITS RECREATIONAL ACTIV
1746	BENEFITS SURVIVOR'S BENEFIT
1747	BENEFITS PHYSICAL EXAMINATIONS
1748	BENEFITS CO CONTRIB ESCP 401K
1749	BENEFITS LTD INSURANCE
1750	BENEFITS MEDICAL COVERAGE
1751	BENEFITS DENTAL
1752	BENEFITS VISION
1753	BENEFITS GROUPLIFE ACCIDNT INS
1754	BENEFITS EMPL ASSISTANCE PROG
1755	BENEFITS FLEX
1760	PENSION EXPENSE
1765	REG PENSION EXPENSE FAS87 DIFF
1770	REG PENSION EXPENSE RATE DIFF
1775	PENSION EXPENSE AMORT&OTHER
1780	POST RETIREMENT BEN H&W
1785	POST RETIREMENT REGULATORY
1790	AQUILA SERP EXPENSE
1795	GPE SERP EXPENSE
1799	EMP BENEFITS OTHER
1800	CUST INFORMATIONAL ADVERTISING
1805	CUSTOMER SAFETY ADVERTISING
1810	POLITICAL ISSUE ADVERTISING
1815	PUBLIC IMAGE ADVERTISING
1899	OTHER ADVERTISING
1900	BUSINESS GIFTS
1905	BUSINESS PROMOTION
1910	PROMOTIONAL SALES
1920	PROMOTIONAL ENTERTAINMENT
2000	CHARITABLE CONTRIBUTIONS

**Kansas City Power & Light Company/
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Resource	Description
2005	SOCIAL & COMMUNITY GIFTS
2200	LOBBYING CONTRIBUTIONS/GIFTS
2205	POLITICAL CONTRIBUTIONS
2300	EQUIP & STORAGE LEASE RENTALS
2305	FACILITIES LEASED
2310	FARM LEASE RENTAL
2315	AV EQUIPMENT RENTAL
2320	UNIT TRAIN LEASE
2325	TOWER/POLE LEASES
2399	OTHER LEASES & RENTALS
2500	INS AUTOMOBILE LIABILITY
2505	INS CRIME
2510	INS DIRECTORS AND OFFICERS
2515	INS GENERAL LIABILITY
2520	INS PROPERTY
2525	INS WORKERS COMPENSATION
2528	INS EXCESS WORKERS COMPENSATN
2530	INS FIDUCIARY
2535	INS CROSSROADS
2540	CYBER LIABILITY INSURANCE
2599	INSURANCE OTHER
2600	PROPERTY DAMAGE CLAIMS
2605	WORKERS COMP CLAIMS
2610	CLAIMS SETTLEMENT ACCRUALS
2699	CLAIMS OTHER
2700	TELEPHONE SERVICE/MAINT/EQUIP
2705	TELEPHONE LONG DISTANCE
2710	CELL PHONES
2799	COMMUNICATION COSTS OTHER
3000	DEPRECIATION
3100	AFUDC DEBT
3105	AFUDC EQUITY
3110	AFUDC EQUITY KS JURIS ONLY
3150	CARRYING COST
3200	AMORTIZATION DEBT EXP
3205	AMORTIZATION DEBT DISC
3210	AMORTIZATION LOSS ON REAQ DEBT
3215	AMORTIZATION MISC
3250	FINANCING-INTEREST
3300	WIP CLEARING TO PLANT IN SVC
3400	REIMB INITIAL PROV OF SVC TXBL
3405	REIMB SVC ALTER TAXABLE
3410	REIMB SVC ALTER NONTAXABLE

**Kansas City Power & Light Company/
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LISTING OF RESOURCES
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Resource	Description
3415	REIMB TEMPORARY SERVICES TXBL
3420	REIMB PROPRTY DAMAG RECOV TXBL
3425	REIMB HIGHWAY RELOCATNS NONTAX
3430	REIMB HIGHWAY RELOCATNS TXBL
3435	REFUND CIAC
3440	SALVAGE INSURANCE RECOVER
3445	SALVAGE PROP DAMAGE RECOVERY
3450	SALVAGE SALES & PAYMENTS
3460	SALVAGE SCRAP SALES
3465	WOLF CREEK SALVAGE
3500	BUSINESS/OCCUPAT TAX & LICENSE
3505	CITY/COUNTY TAX
3510	INCOME TAX
3515	FRANCHISE TAX
3520	PROPERTY TAX NOT CAPITALIZED
3525	PROPERTY TAXES CAPITALIZED
3530	SALES TAX
3540	USE TAX
3550	FICA TAX
3560	FUTA TAX
3570	SUTA TAX
3599	TAXES OTHER
4000	FLEET EQUIPMENT EXPN TSF
4005	NON SELF PROPELLED EQUIP
4010	OTHER MOTOR DRIVEN EQUIP
4025	VEHICLE RENT/LEASE
4030	VEHICLES
4099	FLEET OTHER
4100	WOLF CREEK/JEC OTHER
4120	TRANSOUCE OTHER
4150	WCNOC/JEC LABOR STRAIGHT TIME
4155	WCNOC/JEC LABOR OVERTIME
4200	ACCOUNTING & CIS USE ONLY
4210	DISCOUNTS LOST
5500	BILLED REVENUE
5505	UNBILLED REVENUE
5510	PROPERTY TAX REVENUE
5515	FUEL CLAUSE ADJ BILLED
5520	FUEL CLAUSE ADJ UNBILLED
5525	FUEL CLAUSE ADJ RECOVERY
5528	ECA REVENUE-BILLED
5530	ECA REVENUE UNBILLED
5535	MEEIA BILLED

**Kansas City Power & Light Company/
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LISTING OF RESOURCES
NOVEMBER 30, 2013**

Resource	Description
5538	MEEIA UNBILLED
6000	COAL BIT
6001	PHY INV ADJ BIT
6002	DUST/FREEZE BIT
6003	UNIT TRAIN BIT
6005	COAL PRB
6006	PHY INV ADJ PRB
6007	DUST/FREEZE PRB
6008	UNIT TRAIN PRB
6010	PRB FREIGHT
6011	BIT FREIGHT
6013	FREIGHT REBATES
6015	FUEL DIESEL
6016	#2 FUEL OIL
6017	PROPANE
6018	PHY INV ADJ OIL
6020	NATURAL GAS
6021	SSCGP TRANSPORT
6022	MGE TRANSPORT
6023	TX GAS TRANSPORT
6024	PANHANDLE TRANSPORT
6025	GAS RESERVATION
6026	HEDGING NATURAL GAS
6027	REFUNDS NATURAL GAS
6028	HEDGING PURCHASED POWER
6030	TIRE DERIVED FUEL
6035	BIOPELLETS
6036	LANDFILL GAS
6040	LIME
6041	AMMONIA/UREA
6042	PAC
6043	PHY INV ADJ LIMESTONE
6044	SULFUR
6045	LIMESTONE
6050	BOTTOM ASH
6055	FLY ASH
6057	FGD BYPRODUCTS
6060	SLAG
6065	OTHER GEN BYPRODUCTS
6066	PURCHASED POWER
6070	WIND REC
6071	SOLAR REC
6072	LANDFILL GAS REC

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF RESOURCES
NOVEMBER 30, 2013**

Resource	Description
6075	SO2 AMORTIZATION
6080	SO2
6082	EMISSION ALLOWANCES
6085	NOX ANNUAL
6088	NOX SEASONAL
6090	IND STEAM HEDGE
6091	IND STEAM BIT
6092	IND STEAM PRB
6093	IND STEAM GAS
6094	IND STEAM OIL
6095	IND STEAM OTHER
6099	FUEL OTHER
6100	FW151110
6101	FW151111
6102	FW151120
6103	FW151121
6104	FW151130
6105	FW151131
6106	FW151140
6107	FW151141
6108	FW151142
6109	FW151143
6110	FW151144
6111	FW151145
6112	FW151150
6113	FW151151
6114	FW151180
6115	FW151181
6116	FW151190
6117	FW151191
6118	FW151210
6119	FW151211
6120	FW151310
6121	FW151320
6122	FW151380
6123	FW151390
6124	FW151510
6125	FW151810
6126	FW151811
6127	FW154200
6128	FW154201
6129	FW154210
6130	FW154211

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
LISTING OF RESOURCES
NOVEMBER 30, 2013**

Resource	Description
6131	FW154212
6132	FW154220
6133	FW154222
6134	FW154223
6135	FW154230
6136	FW154231
6150	UTMAINTENANCE LEASE/OWN
6151	UTMAINTENANCE-UFO-FOREIGN
6154	LUT-GLOBAL ONE/DIAL-607/615
6155	LUTRAIN-BNY/BOA/GATX-608
6156	LUTRAIN-SHAWMUT-609
6157	LEASEDUT-NEWCOURT-611
6158	LUTRAIN-FLP/FLEX LEASE-612
6159	LUTRAIN-EFG/BOA-151613
6160	LUTRAIN-BB/MACQUARIE-614
6161	LUTRAIN-MITSUI-615
6162	LUTRAIN-GERAILCAR-617
6163	LUTRAIN-WILMINGTON-618
6164	LUTRAIN-LONG TERM-616
6165	LUTRAIN-SHORT TERM-610
6166	UT EXPENSE CLEARING-680
6167	UTBAL CARRYFORWARD-690
6170	WIND REC SPEARVILLE 1
6171	WIND REC SPEARVILLE 2
6172	WIND REC SPEARVILLE 3
6173	WIND REC CIMMARON
6174	WIND REC GRAY COUNTY
6175	WIND REC ENSIGN
6176	LANDFILL GAS REC ST JOE
6177	SOLAR REC AGGREGATE 1
6178	REC SUBSCRIPTION FEE
6179	REC REGISTRATION FEE
6190	ANICLLARY SERVICES
6191	RAILCAR STORAGE
9100	PRLD TAXES
9110	PRLD PENSION
9120	PRLD EMPLOY BENEFITS
9130	PRLD OTH POST RETIRE BENEFITS
9140	PRLD COMPENSATED ABSENCES
9160	PRLD INJURIES & DAMAGES
9200	FLEET LOADS
9300	MATERIAL LOADS
9400	OTHER LOADS

**Kansas City Power & Light Company/
 KCP&L Greater Missouri Operations Company
 LISTING OF RESOURCES
 NOVEMBER 30, 2013**

Resource	Description
EX01	T&E ONLY AIRFARE&AIRLINE FEES
EX02	T&E ONLY CONF/SEMINAR/TRAIN RG
EX03	T&E ONLY DUES/MEMB FEE/LICENSE
EX04	T&E ONLY EMPLOYEE GIFTS/AWARDS
EX05	T&E ONLY CASH ADVANCE/FEES
EX06	T&E ONLY HOTEL/LODGING
EX07	T&E ONLY MEALS & ENTERTAINMENT
EX08	T&E ONLY MILEAGE
EX09	T&E ONLY MISCELLANEOUS/OTHER
EX10	T&E ONLY PERSONAL EXPENSES
EX11	T&E ONLY TELEPHONE CHARGES
EX12	T&E ONLY CAR RENTAL
EX13	T&E ONLY SAFETY SHOES
EX14	T&E ONLY SPOUSE TRAVEL APPROVD
EX15	T&E ONLY SUBSCRIPTN/PUBLICATN
EX16	T&E ONLY SUPPLIES
EX17	T&E ONLY TAXI/BUS/SHUTTLE/PARK

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

RECORD KEEPING REQUIREMENTS

KCP&L's and GMO's affiliate transactions policies and procedures are governed by the rules and regulations of FERC and the Public Service Commission of the State of Missouri. KCP&L will maintain each affiliate's books and records separately and each will be maintained so affiliate transactions are auditable on the company's books.

Affiliate transaction records will document the cost of transactions, the methods used to assign costs and descriptions of the services provided. Affiliate transactions will be retained for a period of at least six years or as required to meet regulatory rules. Any nonassignment of affiliate costs or variances from the costing methods outlined in the CAM will be tracked and provided for regulatory review on an annual basis.

An Affiliate Transaction Report will be submitted annually for review or as required to meet all regulatory requirements. The annual filing will include the following:

- 1) A list of affiliate entities
- 2) A description and dollar amount of all affiliate transactions
- 3) A list of all contracts between affiliates
- 4) A list of affiliate transactions without a written contract
- 5) The basis used for pricing the affiliate transaction (FDC or fair market price)
- 6) A Code of Conduct which discusses training, enforcements and audits
- 7) Cost Allocation Manual

1 KCP&L will conduct periodic audits to review affiliate transactions for compliance with
2 the CAM's documented policies and procedures and with FERC and state regulatory
3 rules and orders.

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

TRAINING

Annually, employees are required to complete Great Plains Energy's Code of Ethical Business Conduct which includes training and proper compliance with accounting and record keeping rules and procedures, antitrust regulations, fair trading and various ethical issues. The on-line training is mandatory for all employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.

Also annually, certain employees are required to complete the FERC Standards of Conduct course which includes, among other things, training and proper compliance with FERC transmission affiliate rules for transmission providers. The on-line training is mandatory for certain employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.

New supervisors are required to complete Supervisor's Training. Beginning in 2014, a portion of the training will be dedicated to the rules governing affiliate transactions to ensure new supervisors are properly trained and informed regarding the Company's affiliate transaction policies and procedures and how they impact their departments. KCP&L will identify the functional areas that will be involved in the provision of goods, services, information, or assets to GPE and its affiliates per executed written agreements.

1
2 All KCP&L employees (including supervisors and executives) who will be involved in the
3 provision of goods, services, information, or assets to GPE, its affiliates, and non-
4 regulated operations are to receive overall training regarding the MoPSC's Affiliate
5 Transactions Rule.

6
7 In addition, employees (including supervisors and executives) are to be trained as to the
8 proper recording required for the goods, services, information, or assets they will be
9 providing to GPE and its affiliates. The training materials are maintained to provide
10 continued support for affiliate transactions reporting and recording questions and
11 issues. KCP&L will provide individual training as requested.

12
13 Beginning in 2014, training courses will be enhanced to include detailed information
14 regarding the MoPSC Affiliate Transactions Rule and expectations to each designated
15 employee (including supervisors and executives) regarding the specific goods, services,
16 information, or assets he/she provides to GPE and its affiliates. Employees will be
17 requested to certify if they have knowledge of any potential abuses specific to affiliate
18 transactions, and that those abuses have been communicated in writing to the KCP&L
19 CAM Team. Internal communications, department Intranet sites and new employee
20 orientation will be updated and maintained to provide additional information on affiliated
21 entities and affiliate rules and requirements. Internal communications may include
22 company-wide leadership meetings, various staff meetings, manager-specific
23 communications, company-wide e-mail announcements and printed communications
24 regarding the MoPSC's Affiliate Transactions Rule and related topics.

1

2

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

VARIANCES

The Affiliate Transactions Rule variance process is described in 4 CSR 240-20.015(10).

KCP&L understands that with limited exceptions an exemption needs to be granted by or be in process before the MoPSC from an applicable standard pursuant to the Affiliate Transactions Rule 4 CSR 240-20.015 before KCP&L may participate in an affiliate transaction that is not consistent with the MoPSC's Affiliate Transactions Rule. The limited exception as outlined in the rule is related to the affiliated transaction pricing standard and only when KCP&L or GMO believes complying with the standards set out in the affiliate transactions rule would to its best knowledge and belief not be in the best interests of its regulated customers. If any such pricing variance were to occur, KCP&L or GMO must request a variance through a written application to the MoPSC or provide notice to the secretary of the MoPSC and the Office of the Public Counsel within ten (10) days of the non-complying transaction.

To comply with Missouri affiliate transaction rule 4 CSR 240-20.015 (10) (A)2, the Company will file notice of any non-complying affiliate transaction occurrence. The notice will contain a detailed explanation of why the affiliate transaction was exempt from affiliate requirements and why the variance was in the best interest of regulated customers.

1
2 At this time, KCP&L has variances granted by the MoPSC regarding transactions with
3 GMO (Case No. EM-2007-0374) and the provision of goods, services, information, and
4 assets to Transource and Transource Missouri (Case No. EO-2012-0367 and Case No.
5 EA-2013-0098). KCP&L and GMO have no variances pending before the MoPSC or
6 noticed in accordance with the requirements of 4 CSR 240-20.015(10)(A)(2).

TAB Q

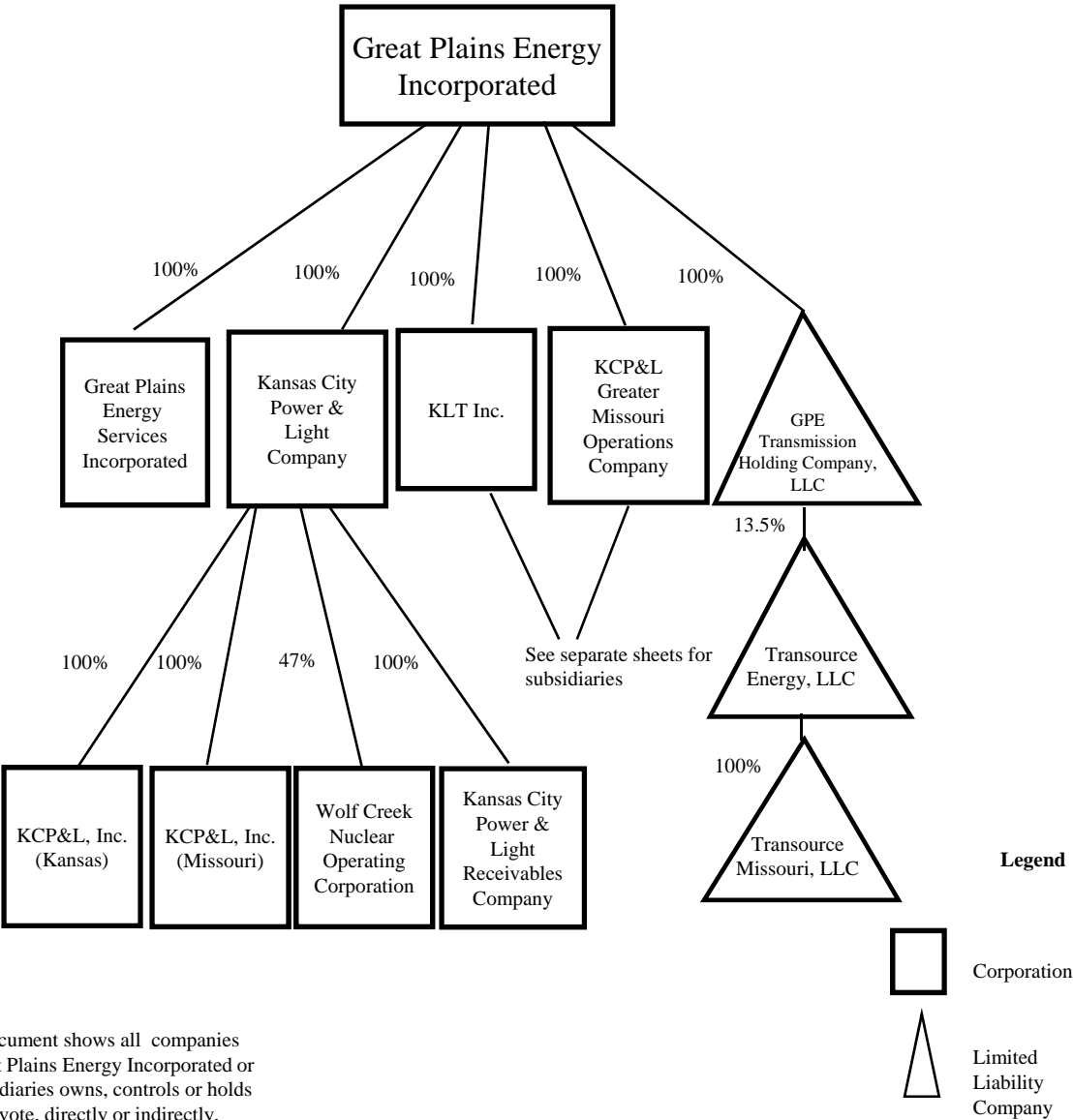
**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

REPORTING PERIOD RESULTS

Reporting period results should include:

- A summary of charges by absolute total with the amount charged to or billed from each subsidiary or affiliate of GPE including KCP&L. The KCP&L and GMO portions should identify charges to both regulated and each of its non-regulated activities.
- Two (2) page "Affiliate Transactions Report" (the document titled "[kcpl affiliate transaction filing 2013.pdf](#)" in KCP&L's 2013 CAM filing) for KCP&L and GMO each in their respective CAMs.
- A schedule listing all changes from prior CAM filing.
- A listing of all CAM changes that have not been approved by MoPSC.

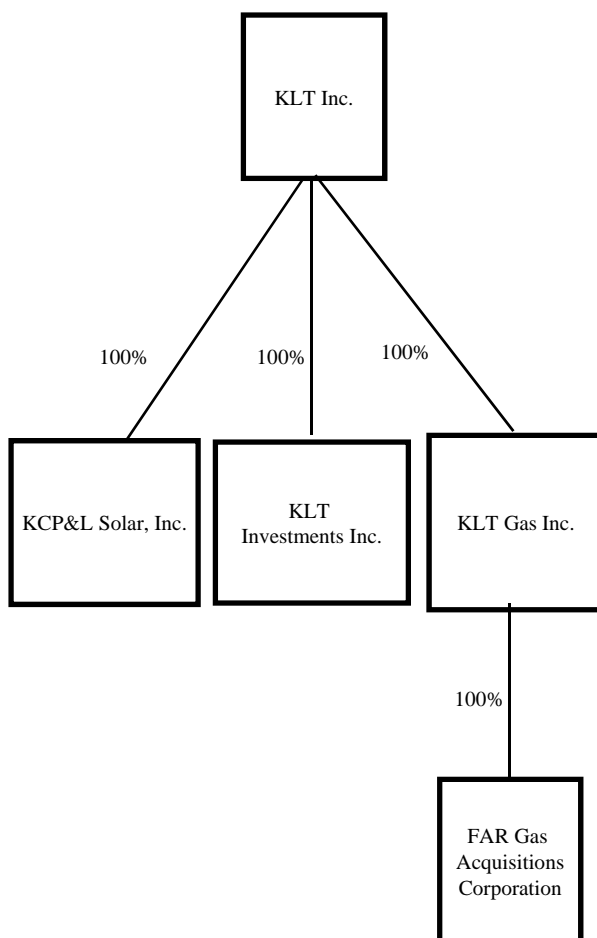
GREAT PLAINS ENERGY INCORPORATED
Organizational Structure



Note: This document shows all companies in which Great Plains Energy Incorporated or one of its subsidiaries owns, controls or holds with power to vote, directly or indirectly, 10% or more of the voting securities. Interests with no or limited voting rights in general or limited partnerships are either omitted or described in notes.

GREAT PLAINS ENERGY INCORPORATED

Organizational Structure

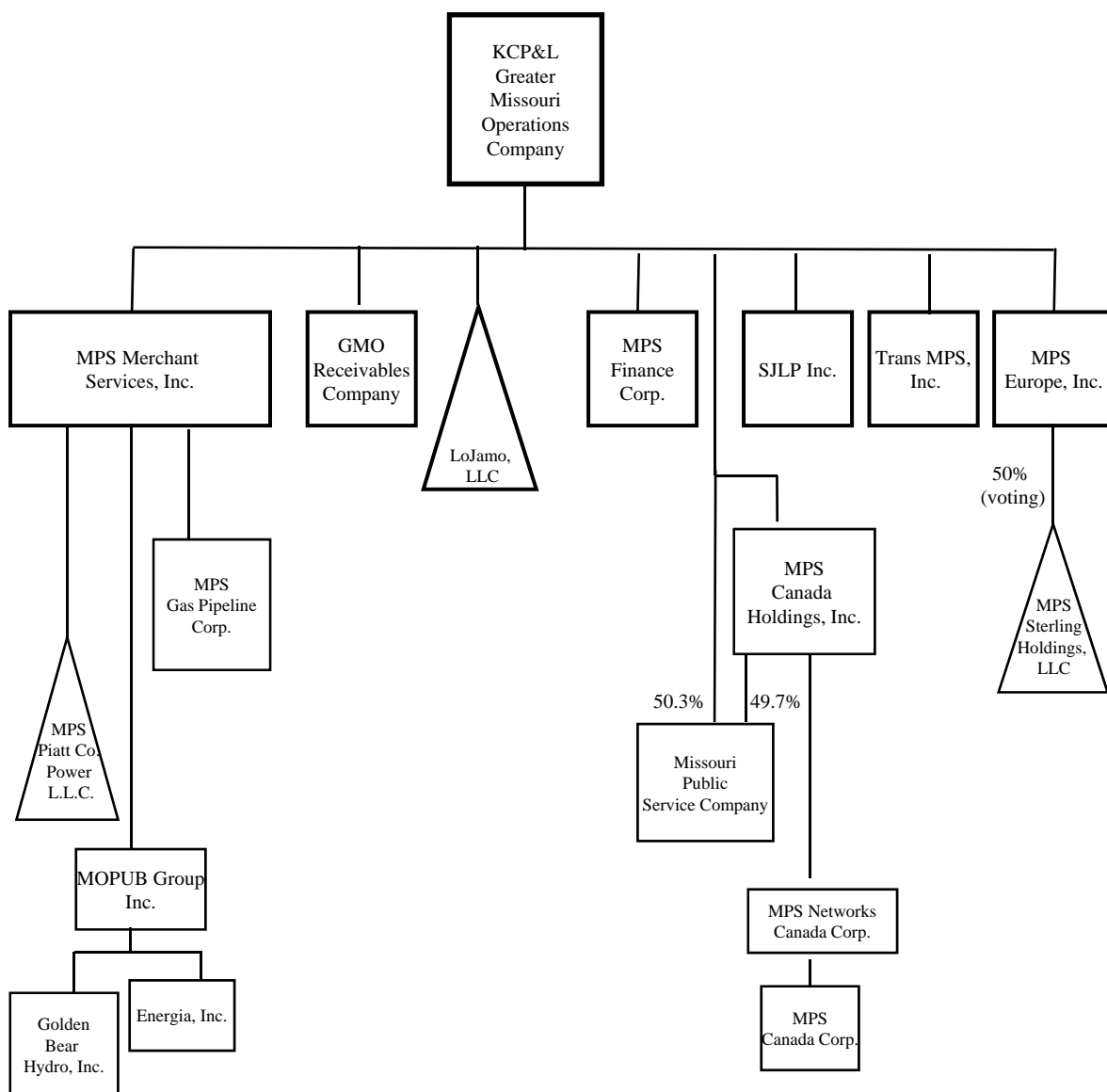


Last Revised August 23, 2013

2

GREAT PLAINS ENERGY INCORPORATED

Organizational Structure



Notes: (a) All wholly-owned companies except where indicated
 (b) Golden Bear Hydro, Inc. and Energia, Inc. hold a 0.5% general partnership and 99.0% limited partnership interest, respectively, in G.B. Hydro Partners L.P. which in turn holds a 50% partnership interest in Mega Renewables.

Last Revised August 23, 2013

3

GREAT PLAINS ENERGY INCORPORATED

Organizational Structure

APPENDIX
A

Revisions to Organizational Structure Chart:

1. Original Issuance on September 22, 2004.
2. Revised on February 11, 2005 to reformat and to reflect sale of Worry Free Service, Inc. and dissolution of Forest City Gathering, LLC.
3. Revised on March 14, 2005, to reflect that KLT Gas Inc. is not an Energy Affiliate.
4. Revised on October 12, 2005, to reflect dissolution of Advanced Measurement Solutions, Inc.
5. Revised on October 19, 2005, to reflect dissolution of Municipal Solutions, L.L.C. and Telemetry Solutions, L.L.C.
6. Revised on October 25, 2005, to reflect dissolution of Copier Solutions, LLC.
7. Revised on December 28, 2005 to reflect dissolution of Great Plains Power Incorporated and to correct the name of KLT Energy Services on slide 5.
8. Revised on May 24, 2006, to reflect dissolution of KLT Gas Operating Company.
9. Revised on June 6, 2006, to reflect merger of KLT Investments II Inc. into KLT Inc.
10. Revised on June 12, 2006, to reflect dissolution of Apache Canyon Gas, L.L.C.
11. Revised on June 26, 2006, to reflect merger of Forest City, LLC into KLT Gas Inc.
12. Revised on April 23, 2007, to reflect dissolution of Patrick KLT Gas, LLC.
13. Revised on June 11, 2007, to reflect issuance of stock by Gregory Acquisition Corp. to Great Plains Energy. Deleted slide depicting only KLT Inc. – KLT Telecom Inc.
14. Revised on October 1, 2007, to reflect creation of Strategic Receivables, LLC.
15. Revised on January 2, 2008, to reflect transfer of Home Service Solutions Inc. from Kansas City Power & Light to KLT Inc.
16. Revised on June 5, 2008, to reflect the sale of Strategic Energy and the dissolution of Custom Energy Holdings, L.L.C.
17. Revised on July 7, 2008, to reflect the merger of Innovative Energy Consultants, Inc. and KLT Energy Services Inc. into KLT Inc.
18. Revised on July 22, 2008, to reflect the acquisition of Aquila, Inc., effective July 14, 2008.
19. Revised on October 23, 2008, to reflect name changes of Aquila, Inc. and certain subsidiaries effective October 17, 2008.
20. Revised on December 31, 2008 to reflect dissolution of KLT Telecom Inc. effective December 31, 2008.
21. Revised on April 6, 2009, to reflect dissolution of Aquila Energy (Bermuda) Ltd. effective December 19, 2008, and to correct ownership interests in Missouri Public Service Company.
22. Revised on July 2, 2009, to reflect merger of MPS NZ, Limited into Trans MPS, Inc. on June 18, 2009, and the issuance of stock by KCP&L, Inc. (a Missouri corporation) and KCP&L, Inc. (a Kansas corporation) to Kansas City Power & Light Company.
23. Revised on November 20, 2009, to reflect merger of MPS Colorado, LLC into Trans MPS, Inc. effective August 21, 2009, termination of Levasy Jagdverein, LLC effective August 26, 2009, the pending liquidation of Aquila Energy Re Ltd., and clarification of interests in G.B. Hydro Partners, L.P. and Mega Renewables.
24. Revised on December 1, 2009, to reflect creation of GMO Receivables Company as a subsidiary of KCP&L Greater Missouri Operations Company.
25. Revised on December 7, 2009, to reflect the dissolution of Aquila Energy Re Ltd.
26. Revised on May 11, 2010, to reflect the merger of Everest Global Technologies Group LLC and Everest Holdings II, LLC into Trans MPS, Inc. effective March 31, 2010.
27. Revised on April 4, 2012, to reflect formation of Transource Energy, LLC with AEP Transmission Holding Company, LLC effective March 22, 2012, and the formation of GPE Transmission Holding Company, LLC effective April 2, 2012.
28. Revised on June 19, 2012, to reflect formation of Transource Missouri, LLC effective June 19, 2012.
29. Revised on August 23, 2013, to reflect name change of Home Service Solutions Inc. to KCP&L Solar, Inc., effective August 23, 2013, as well as to reflect the dissolution of MZ Nebraska Partners in 2012.

Last Revised August 23, 2013

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**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company**

DESCRIPTION OF SERVICES PROVIDE BY KCP&L

Corporate Services

Corporate Services is responsible for providing information technology, purchasing and facilities and resource protection services.

Information Technology: Supports existing applications, technology and infrastructure to ensure business continuity and leverage capabilities. Systems include CIS, PeopleSoft, desktop, real-time systems, radio and telecommunications.

Purchasing: Provides procurement services in acquiring goods and services for operations, maintenance and construction projects.

Facilities: Responsible for planning and management of existing company buildings and grounds as well as new building construction and remodeling. Also provides print, courier, mailroom and records management services.

Delivery

Delivery is responsible for providing customer, transmission and distribution services. This includes business performance services, claims services, customer services, major outage event management services, energy efficiency and demand response services, metering, resource management, safety training and incident response services. Delivery also includes transmission and distribution operations, maintenance and construction, engineering, planning and compliance.

Business Performance Services: Develops and gathers data to create financial and reliability delivery reports.

Claims Services: Administers claims received for property damage and/or service issues.

Community Liaison and Communications Services: Acts as a liaison with government agencies, civic organizations and other community stakeholders.

Customer Services: Receives and processes customer requests through all customer contact channels; answers customer questions, creates and enters service orders, educates customers and manages energy assistance programs. Also records meter

data and manages field collection process at the customer premise, invoices customers, manages payment process and investigates complaints.

Economic Development Services: Manages and administers business development initiatives, and programs for retention, expansion and recruitment of customers.

Energy Efficiency and Demand Response Service (EE/DSM): Identifies and develops EE/DSM projects including market analysis, technology reviews, load research and tariff development. Also provides marketing and education of EE/DSM programs to customers.

Major Outage/Catastrophic Event Management Services: Provides “command and control” management including allocation of resources, communication with stakeholders, coordination with the Mutual Assistance Group, and analysis of operation and performance data.

Metering and Infrastructure Technology Services: Plans, designs and implements integrated technologies to supply, manage, and enable more efficient use of energy for utility and customers.

Resource Management: Provides supervision of resource procurement, including strategic sourcing, vendor development, order and supplier management, consignment systems and contract governance. Also manages vegetation, infrastructure and fleet services.

Safety Training and Incident Response Services: Creates and presents public safety education and training demonstrations and responds to incidents of personal injury and property damage.

Transmission and Distribution Construction Maintenance Management: Analyzes coordinates and supports work for system expansion, system improvements, construction and corrective and preventive maintenance. Also provides patrolling services of infrastructure and act as company liaison.

Transmission and Distribution Operations and Maintenance: Provides first response to outage and irregular system operations and coordinates and supports work to restore service.

Transmission, Distribution and Substation Engineering and Asset Management: Analyzes, coordinates and supports work for delivery and substation system expansions, improvements, and provides corrective and preventive maintenance. Also provides engineering, planning, design, mapping services, right-of-way and zoning services.

Transmission Policy, Planning and Compliance Services: Develops policies, monitors key developments, policies and procedures and participates in industry groups related to transmission reliability, operations and policy issues including FERC, NERC,

Southwest Power Pool, MISO, EEI, KETA. Services also include monitoring system reliability and security.

Supply

Supply is responsible for all aspects of providing the electric energy necessary to reliably fulfill the electric demands of customers. Supply may provide the following services: resource planning, plant operations and maintenance, fuel procurement, generation dispatch, power purchases and sales, new construction and Black Start.

Resource Planning: Develops integrated resource plans, provides capacity testing, reliability reporting and interconnection applications and maintains fleet generation statistics.

Plant Operations and Maintenance: Conducts safety training and incident investigations, manages plant operation and maintenance, maintains facilities and equipment, manages inventory, environmental compliance and reporting.

Fuel Procurement and Logistics: Develops fuel procurement plans, arranges fuel delivery handling and storage, and the sale or off-site disposal of coal combustion products.

Generation Dispatch: Provides unit scheduling, maintenance of reserve requirements, coordination with the RTO and coordination of generation stations and load balancing.

Power Purchases and Sales: Manages day ahead and real time sales and/or purchases to meet customer demand, secure transmission paths, manage wholesale customers and tracks and manages RTO transactions.

New Unit Construction: Organizes and manages the construction efforts to place new generating assets into service or to retro-fit existing facilities and also manages the removal of abandoned equipment.

Black Start: Maintains and periodically tests the system black-start capability.

Human Resources

Human Resources (HR) is responsible for the planning, development and implementation of all aspects of human capital.

Employee Relations: Provides generalists to work with operating groups as business partners to support operating needs.

Labor Relations: Works with the IBEW locals in labor strategy, negotiations, grievances, arbitration, job bidding and other union activities.

Staffing and Recruitment: Oversees the recruiting, interviewing, testing, placement and on-boarding processing. Also manages internship and diversity programs.

Compensation and Benefits: Develops and maintains the overall reward programs including base salary, incentives and benefits. Also oversees the Affirmative Action programs.

Safety and Medical: Manages worker's compensation, return-to-work, DOT and other health and safety programs.

Training and Development: Ensures an effective professional workforce through the development and delivery of training programs, leadership development, work force planning, surveys and performance management systems.

Human Resource Information System: Ensures secure and effective systems to report employee-related information, provide employee self-service and other HR systems.

HR Strategy and Planning: Establishes goals, metrics and plans to enhance HR services and implement workforce strategies.

Finance and Accounting Services

Finance and Accounting Services is responsible for all aspects of financial services to the Company.

Accounting Systems: Provides system support operations and maintenance of all financial systems including PeopleSoft financial and HR systems, CIS customer billings systems, and PowerPlant,

Accounts Payable: Provides accounts payable transaction processing and reporting.

Audit Services: Examines and evaluates the adequacy and effectiveness of the company's governance and risk management processes and internal control structure. This includes the review of reliability and integrity of financial and operation information, compliance with Sarbanes-Oxley Act of 2002 and other laws and regulations and safeguarding of assets.

Corporate Accounting: Maintains the accounting books and records of all GPE companies and provides internal and external reporting and other financial support as required.

Corporate Finance: Directs the Company's corporate finance function including development, analysis and implementation of financial plans and capital structure.

Corporate finance is also responsible for the management of relationships with rating agencies and the financial community.

Corporate Planning and Budgeting: Develops budgets and financial forecasts including total company and department operating and capital budgets.

Corporate Treasury: Responsible for all cash management activities including short-term financing facilities, cash monitoring and controls and customer remittance activities.

Income and Transaction Taxes: Responsible for all aspects of maintaining the tax books and records including the preparation and filing of consolidated and separate federal, state and local income, franchise, sales, use, gross receipts, fuel excise, property and other miscellaneous tax returns and payments

Insurance: Provides insurance services including management of insurance policies and filing of claims.

Property Accounting: Maintains all fixed assets and intangible property records.

Risk Management: Provides credit risk management services related to wholesale counterparties, reviews contracts, monitors credit markets and develops policies to mitigate market risk.

Strategic Planning and Development: Provides long-term strategic development and coordination for major asset decisions, renewable energy, climate change, nuclear power, energy efficiency and other energy related issues.

Legal and Environmental Services

Legal and Environmental Services is responsible for providing legal advice and representation and environmental services.

Legal Advice and Representation: Services include advising and representing the company on litigation matters, contract negotiations, regulatory compliance, security filings and general corporate matters.

Environmental Services: Responsible for compliance with applicable environmental laws and regulations and obtainment of environmental permits.

Regulatory Affairs

Regulatory Affairs is responsible for supporting and representing the Company in all regulatory processes and procedures including developing regulatory strategies and policies, filing for changes in rate levels, responding to Commission investigations and the administration of tariff filings and rate designs.

Corporate Secretary and Governance

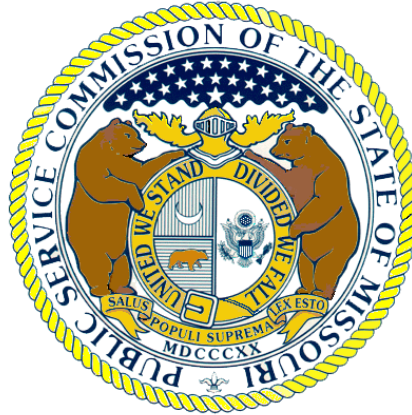
The Corporate Secretary and Governance area is responsible for compliance with applicable corporate laws and regulations, development and maintenance of corporate documents, compliance with corporate policies and procedures, and acts as a liaison between management and the Board of Directors.

**Kansas City Power & Light Company/
KCP&L Greater Missouri Operations Company
Allocation Factors
November 2013**

Allocation Factor	Description
Customers/Transmission Miles	Company/business unit average of jurisdictional retail customers and transmission pole miles as a percent of total.
Number of Customers	Jurisdictional retail customers as a percent of total retail customers.
Plant Capacity Factor	Jurisdictional plant capacity as a percent of total plant capacity.
Transmission Miles	Jurisdictional transmission pole miles as a percent of total pole miles.
Utility Massachusetts Formula	Utility companies (KCP&L, MPS & L&P) average of 1) Operating revenues 2) Labor charged to O&M and 3) Net plant.
General Allocator	Total direct and indirect expenses charged to affiliates and non-regulated entities as a percent of total direct and indirect expenses incurred by KCP&L.

(1) Factors are updated annually or as necessary if allocation basis changes significantly.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI



In the Matter of the Application of Transource Missouri)
Missouri, LLC for a Certificate of Convenience)
and Necessity Authorizing It to Construct,) File No. EA-2013-0098
Finance, Own, Operate, and Maintain the)
Iatan-Nashua and Sibley-Nebraska City)
Electric Transmission Projects)

REPORT AND ORDER

Issue Date: August 7, 2013

Effective Date: September 6, 2013

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service
Commission held at its office in
Jefferson City on the 7th day of
August, 2013.

In the Matter of the Application of Transource Missouri)	
Missouri, LLC for a Certificate of Convenience)	
and Necessity Authorizing It to Construct,)	File No. EA-2013-0098
Finance, Own, Operate, and Maintain the)	
Iatan-Nashua and Sibley-Nebraska City)	
Electric Transmission Projects)	

REPORT AND ORDER

Issue Date: August 7, 2013

Effective Date: September 6, 2013

The Missouri Public Service Commission is approving disposition by settlement, granting the applications,¹ and incorporating the proposed conditions and terms. The applications relate to two transmission projects: the Iatan-Nashua line and the Sibley-Nebraska City line ("the projects"):

For authorization to	Applicant	Title
Transfer plant and operating rights for the projects	Kansas City Power & Light Company ("KCPL"), and KCP&L Greater Missouri Operations Company ("GMO")	<i>Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company²</i> ("transfer application")
Construct and operate the projects	Transource Missouri, LLC ("Transource Missouri")	<i>Application of Transource Missouri, LLC for a Certificate of Convenience and Necessity and Request for Waiver³</i> ("CCN application")

¹ Consolidated under this file number is the action in File No. EO-2012-0367, *In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company Regarding Arrangements for Approval to Transfer Certain Transmission Property to Transource Missouri, L.L.C. and for Other Related Determinations.*

² File No. EO-2012-0367, Electronic Filing and Information System ("EFIS") No. 4. All other EFIS citations refer to File No. EA-2013-0098. EFIS is accessible at <http://psc.mo.gov/default.aspx>.

³ EFIS No. 1.

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I. Jurisdiction

The Commission has jurisdiction over the subject matter because the Commission's jurisdiction generally includes electrical corporations.⁴ That includes KCPL and GMO, because KCPL and GMO own electric plant, and will include Transource Missouri when it owns and operates transmission facilities.⁵ The Commission also has jurisdiction over the disposition of certain utility property,⁶ including operating rights,⁷ and the construction and operation of the utility projects⁸ proposed by Transource Missouri. The signatories cite other statutes supporting the Commission's jurisdiction over the applications as set forth in Appendix 2 of this report and order. Therefore, the Commission concludes that it has jurisdiction to rule on the applications.

II. Docket

KCPL, GMO, and Transource Missouri ("applicants") filed the transfer application and the CCN application ("applications").⁹ The Commission gave notice,¹⁰ and additional notice,¹¹ of the applications and set a deadline for filing applications to intervene. The

⁴ Sections 386.250(1) and 393.140(1), RSMo 2000; and 386.020(43), RSMo Supp. 2012.

⁵ Sections 393.110 and 386.020(15) and (14), RSMo Supp. 2012.

⁶ Sections 393.190.1 and 386.250(1), RSMo 2000.

⁷ Section 386.250(1), RSMo 2000, and 4 CSR 240-3.110(1)(A).

⁸ Section 393.170.1, RSMo 2000.

⁹ On August 31, 2012.

¹⁰ EFIS No. 7, *Order Directing Notice, Setting Intervention Deadline, Directing Filing and Scheduling a Conference*.

¹¹ EFIS No. 9, *Order Directing Additional Notice*; EFIS No. 60, *Order Directing Notice to County Clerks*.

Commission granted an application to intervene from Missouri Industrial Energy Consumers (“MIEC”).¹² The Commission issued notice of a contested case.¹³

Applicants, Staff, and the Office of the Public Counsel (“signatories”) filed a stipulation and agreement.¹⁴ The signatories also filed an amendment to the stipulation and agreement.¹⁵ No party filed any objection to the stipulation and agreement or amendment (“together, “settlement”) within the time provided by regulation.¹⁶ The Commission convened an evidentiary hearing.¹⁷ The signatories filed a proposed report and order,¹⁸ and a supporting memorandum.¹⁹

The Commission convened a settlement conference.²⁰ The signatories filed a proposed report and order and consent order²¹ with supporting suggestions.²² The

¹² EFIS No. 12, *Order Granting Requests to Intervene*.

¹³ EFIS No. 40, *Notice of Contested Case*.

¹⁴ EFIS No. 54, *Non-Unanimous Stipulation and Agreement*.

¹⁵ EFIS No. 92, *First Amendment to Non-Unanimous Stipulation and Agreement*.

¹⁶ 4 CSR 240-2.115(2)(C).

¹⁷ EFIS No. 61, Transcript volume 2.

¹⁸ EFIS No. 100, *Joint Proposed Order Approving Unanimous Stipulation and Agreement*.

¹⁹ EFIS No. 99, *Joint Memorandum in Support of the Stipulation*.

²⁰ EFIS No. 106, *Order Setting Conference*.

²¹ EFIS No. 110, *Second Joint Proposed Order and Joint Proposed Consent Order Approving Unanimous Stipulation and Agreement*.

²² EFIS No. 111, *Joint Suggestions of the Signatories in Support of an Order by the Commission Approving the Unanimous Stipulation and Agreement*.

Commission ordered the record supplemented²³ with materials that Transource Missouri filed setting forth the final route for the Sibley-Nebraska City line.²⁴

III. Findings, Conclusions, and Orders

The Commission's decision must stand on the law.²⁵ The Commission must always state its conclusions of law.²⁶ The Commission makes each ruling on consideration of each party's allegations and arguments.

A. Procedure

In any Commission proceeding, formalities do not invalidate any order.²⁷ Specifically in a contested case, parties may waive any procedural formality up to the final decision.²⁸ Parties to a contested case may submit a proposed resolution of this action under the Commission's regulations: The parties may at any time file a stipulation and agreement as a proposed resolution of all or any part of a contested case. A stipulation and agreement shall be filed as a pleading.²⁹ A pleading includes the following.

Each pleading shall include a clear and concise statement of the **relief** requested, a specific reference to the statutory provision or other **authority** under which relief is requested, and a concise statement of the **facts** entitling the party to relief. [³⁰]

²³ EFIS No. 109, *First Order Supplementing Record*.

²⁴ EFIS No. 104, *Applicants' Supplemental Filing*.

²⁵ Mo. Const., Art. V, Section 18.

²⁶ Section 386.420.2, RSMo 2000.

²⁷ Section 386.410, RSMo 2000.

²⁸ Sections 536.060(3), RSMo 2000.

²⁹ 4 CSR 240-2.110(1)(A).

³⁰ 4 CSR 240-2.080(4) (emphasis added).

That regulation also allows the Commission to treat the settlement as unanimous when no party files an objection.³¹ The Commission is doing so, and for that reason the signatories refer to the settlement's components as "Unanimous."³² A stipulation of fact eliminates the need for evidence on the matter stipulated.³³ But that does not end the Commission's duty for the following reasons.

First, while a stipulation of fact conclusively establishes the matter stipulated,³⁴ no stipulation can control procedure, bind the Commission to a conclusion of law,³⁵ or contravene a statute.³⁶ A remedy statutorily committed to the commission's discretion is therefore not subject to stipulation.³⁷ The Commission must therefore independently make its conclusions of law and determine the relief that is due.

Second, the Commission is charged by statute with protecting the public interest. Also, unlike a private party or State agency, Staff has no authority of its own to settle an action. Therefore, Commission approval is necessary for Staff's participation in the settlement.

Third, the signatories premise their proposed resolution on a Commission determination that the settlement includes no term that is contrary to the public interest. The General Assembly has further specified what the public interest means for certain

³¹ 4 CSR 240-2.115(2) (emphasis added).

³² Which is why they carry that designation in Appendix 3 and Appendix 4.

³³ *Howard v. Missouri State Bd. of Educ.*, 847 S.W.2d 187, 191 (Mo. App., S.D. 1993).

³⁴ *Howard v. Missouri State Bd. of Educ.*, 847 S.W.2d 187, 191 (Mo. App., S.D. 1993).

³⁵ *Bull v. Excel Corp.*, 985 S.W.2d 411, 417 (Mo. App., W.D. 1999).

³⁶ *Tidwell v. Walker Const.*, 151 S.W.3d 127, 133 (Mo. App. S.D. 2004).

³⁷ *Tidwell v. Walker Const.*, 151 S.W.3d 127, 133 (Mo. App. S.D. 2004).

actions³⁸ in the statutes cited in the signatories' *Joint Suggestions of the Signatories in Support of an Order by the Commission Approving the Unanimous Stipulation and Agreement*,³⁹ as set forth in Appendix 2. The signatories call the determination, that the settlement does not offend those standards, "approval."⁴⁰

Neither the Commission's procedural regulations in 4 CSR 240-2, nor any statute cited in the applications, define "approval" of a stipulation and agreement.⁴¹ As the signatories use that term, they explain, it means reviewing a document to determine whether it is contrary to the public interest. The signatories are correct that the public interest is a consideration in every action before the Commission. Therefore, the Commission rules on the applications accordingly.

B. Merits

The settlement seeks an order granting the applications subject to the provisions of the settlement.

i. Law

The applications are subject to statutory standards that describe the Commission's authority to grant the permissions sought.

³⁸ The courts have held that such a standard for Commission decisions is an expression of the public interest. *Public Serv. Comm'n of State v. Missouri Gas Energy*, 388 S.W.3d 221, 228 (Mo. App., W.D. 2012).

³⁹ EFIS No. 111.

⁴⁰ This does not tell the Commission what any other set of parties in any other action want when they ask the Commission to "approve" a stipulation and agreement.

⁴¹ The Commission expressly may approve a stipulation related to the Missouri Energy Efficiency Initiative Act under Section 393.1075(11), RSMo Supp. 2012. That statute provides a specific standard for approval. But those provisions do not apply to the applications in this case.

For the CCN application, the standard is public convenience and necessity, [⁴²]” which means that an additional service would be an improvement that justifies the cost,⁴³ and includes such conditions as the Commission “may deem reasonable and necessary.”⁴⁴

For the transfer application, the standard implicit in the applicable statute⁴⁵ is the absence of public detriment.⁴⁶ Like the standard, the authority to condition the transfer is not express. But guarding against public detriment implicitly includes conditions to that end, which is more efficient than denial of an imperfect application.

Among the proposed terms conditions are waivers of specified Commission regulations. For those regulations, the standard for waiver is good cause.⁴⁷ Good cause means a good faith request for reasonable relief.⁴⁸

The signatories also ask that no term or condition that is contrary to the public interest, on its face or as explained in the record, and as gauged by the standards in Appendix 2, find its way into the Commission’s order.

ii. Fact

Meeting those standards requires evidence, or a substitute for evidence like stipulated facts, on the record.⁴⁹ Applicants have the burden of proof.⁵⁰ The quantum of

⁴² Section 393.170.3, RSMo 2000.

⁴³ *State ex rel. Intercon Gas, Inc., v. Public Serv. Comm’n*, 848 S.W.2d 593, 597 (Mo. App., W.D. 1993).

⁴⁴ Section 393.170.3, RSMo 2000

⁴⁵ Section 393.190.1, RSMo 2000.

⁴⁶ *State ex rel. City of St. Louis v. Public Service Comm’n of Missouri*, 73 S.W.2d 393, 395 (Mo. 1934).

⁴⁷ 4 CSR 240-2.060(4)(B).

⁴⁸ *American Family Ins. Co. v. Hilden*, 936 S.W.2d 207, 210 (Mo. App., W.D. 1996).

⁴⁹ Mo. Const., Art. V, Section 18.

proof necessary to carry that burden is the preponderance of the evidence⁵¹ or reasonable inferences from the evidence.⁵² Generally in any proceeding, technical rules of evidence do not bind the Commission.⁵³

This record includes evidence relevant to the standards. All findings needed to support this decision stand on the facts stipulated in the settlement and in the *Second Joint Proposed Order and Joint Proposed Consent Order Approving Unanimous Stipulation and Agreement*, the testimony provided at the evidentiary hearing,⁵⁴ and the prepared testimony of the parties received into the record. That testimony is in the record pursuant to the signatories' waiver of procedural formalities.⁵⁵

The Commission has considered the substantial and competent evidence on the whole record. Where the evidence conflicts, the Commission determines which evidence is the most credible, and this report and order reflects the Commission's determinations of credibility implicitly.⁵⁶ No law requires the Commission to make any statement as to what portions of the record the Commission accepted or rejected.⁵⁷ The Commission need not separately state any finding of fact when a stipulation, agreed settlement, or a consent

⁵⁰ *Central Cnty. Emergency 911 v. International Ass'n of Firefighters Local 2665*, 967 S.W.2d 696, 699 (Mo. App., W.D. 1998).

⁵¹ *State Board of Nursing v. Berry*, 32 S.W.3d 638, 641 (Mo. App., W.D. 2000).

⁵² *Farnham v. Boone*, 431 S.W.2d 154 (Mo. 1968).

⁵³ Section 386.410, RSMo 2000.

⁵⁴ EFIS No. 61, Transcript volume 2.

⁵⁵ EFIS No. 54, *Non-Unanimous Stipulation and Agreement* page 16.

⁵⁶ *Stone v. Missouri Dept. of Health & Senior Servs.*, 350 S.W.3d 14, 26 (Mo. banc 2011).

⁵⁷ *Stith v. Lakin*, 129 S.W.3d 912, 919 (Mo. App., S.D. 2004).

order disposes of the case.⁵⁸ Nevertheless, a brief description of the projects illustrates the factual basis for this report and order.

Transource Missouri is a Delaware limited liability corporation qualified to conduct business in Missouri, with its principal place of business in Columbus, Ohio. Transource Missouri is a wholly-owned subsidiary of Transource Energy, LLC (“Transource”). Transource was established by Great Plains Energy Incorporated (“GPE”), the Companies’ parent corporation, and American Electric Power Company, Inc. (“AEP”) to build wholesale regional transmission projects within SPP, as well as other regional transmission organizations.

The two projects are regional, high-voltage, wholesale transmission projects approved by Southwest Power Pool, Inc. (“SPP”) known as the Iatan-Nashua 345kV transmission project (“Iatan-Nashua Project”) and the Sibley-Nebraska City 345kV transmission project (“Sibley-Nebraska City Project”) (collectively, the “Projects”).

The plant that the Companies requested be transferred to Transource Missouri is property of GMO. KCP&L and GMO previously requested and received authorization from the Commission to transfer at cost from KCP&L to GMO certain transmission property owned and operated by KCP&L between GMO’s Alabama Substation and KCP&L’s Nashua Substation (“Alabama-Nashua Line”). The southern portion of the Alabama-Nashua Line will be retired and removed, and the corridor will be used to construct the East Segment of the Iatan-Nashua Project. The remaining portion of this existing 161kV line, which runs to GMO’s Alabama Substation near St. Joseph, Missouri, will remain the

⁵⁸ Section 536.090, RSMo 2000.

property of GMO and is not to be transferred. This line will continue intact and energized at 161kV as a radial line and will not be a part of the new 345kV facilities.

There is a need for the service to be rendered by the Projects based upon studies performed by SPP in 2009 and 2010. These studies demonstrated that the Projects will improve electric grid reliability, minimize transmission congestion effects, bring economic benefits to SPP members, and help support public policy goals regarding renewable energy. The studies also demonstrated that the Projects will provide estimated benefits and savings that exceed the Projects' estimated costs.

Transource Missouri is qualified to construct, finance, own, operate, and maintain the Projects given the support by the transmission and related expertise of KCP&L and of American Electric Power Company, Inc. ("AEP"). Transource Missouri will have the financial ability to construct, own, operate and maintain the Projects given the equity funding that the subsidiaries of Great Plains Energy Incorporated ("GPE"), the parent corporation of KCP&L and GMO, and AEP will provide to Transource Missouri, and Transource Missouri's plan to issue debt. Furthermore, Transource Missouri will fully recover the cost of the Projects once completed, as the Projects' costs are regionally allocated under the FERC-approved SPP Tariff Schedule 11. Transource Missouri's construction of the Projects is economically feasible by virtue of the cost/benefit analysis conducted by SPP, as well as its FERC-approved cost allocation methodology under its Tariff Schedule 11.

The Projects as proposed to be built by Transource Missouri are in the public interest, given all the above, as well as the agreement of KCP&L, GMO, and Transource

Missouri to follow the provisions of Paragraphs 27, 28, and 29 of the stipulation and agreement regarding the final route of the Sibley-Nebraska City Project.

iii. Ruling

The record weighs in favor of granting the applications with the provisions proposed, including the proposed waivers. The Commission finds no term or condition of the settlement contrary to the public interest. Therefore, the Commission will grant the applications subject to the settlement's provisions as set forth in Appendix 3 and Appendix 4.

C. Consent Order

Appendix 4 sets forth the settlement's provisions that are outside the Commission's authority to mandate. The signatories have clarified that they seek no resolution on the merits for those terms,⁵⁹ and the law encourages freedom of contract and settlements in lieu of litigation.⁶⁰ In that spirit, the statutes provide that any contested case is subject to disposition by consent order as follows.

i. Authority

The signatories argue that a consent order is not authorized for any matter except as described in one statute that does not apply to the Commission. In support, the signatories rely on a reading of Section 536.060, RSMo 2000. That statute's history refutes the signatories' reading.

⁵⁹ EFIS No. 110, *Second Joint Proposed Order and Joint Proposed Consent Order Approving Unanimous Stipulation and Agreement*, page 2 third paragraph. EFIS No. 111, *Joint Suggestions of the Signatories in Support of an Order by the Commission Approving the Unanimous Stipulation and Agreement* page 3 paragraph 6.

⁶⁰ *Walley v. La Plata Volunteer Fire Dep't*, 368 S.W.3d 224, 231 (Mo. App., W.D. 2012).

Section 536.060's current language is the result of a 1995 amendment. The amendment deleted language (in brackets and italics below) and added language (underscored below) as follows.

[Nothing contained in sections 536.060 to 536.095 shall preclude the informal disposition of] Contested cases and other matters involving licensees and licensing agencies described in section 621.045, RSMo, may be informally resolved by consent agreement or agreed settlement or may be resolved by stipulation, consent order, or default, or by agreed settlement where such settlement is permitted by law. Nothing contained in sections 536.060 to 536.095 shall be construed (1) to impair the power of any agency to take lawful summary action in those matters where a contested case is not required by law, or (2) to prevent any agency authorized to do so from assisting claimants or other parties in any proper manner, or (3) to prevent the waiver by the parties (including, in a proper case, the agency) of procedural requirements which would otherwise be necessary before final decision, or (4) to prevent stipulations or agreements among the parties (including, in a proper case, the agency). ^[61]

Informal disposition of all agencies' contested cases was the original subject of that statute as the bracketed and italicized language shows.⁶² The amendment simply added the specified "noncontested cases and other matters [.]"⁶³

⁶¹ 1995 Mo. Laws 1032, 1246 (88th Gen. Assem., 1st Reg. Sess., S.B. 3, Section 536.060).

⁶² The original language provided that the opportunity for hearing:

... shall not preclude the informal disposition of such case by stipulation, consent order or default, or by agreed settlement where such settlement is permitted by law.

1945 Mo. Laws 1504, 1505 (63rd Gen. Assem., S.B.196, Section 6). Similar language appears in the 1961 Model State Administrative Procedure Act adopted by many states:

Unless precluded by law, informal disposition may be made of any contested case by stipulation, agreed settlement, consent order, or default.

15 U.L.A. 1961 *Model State Administrative Procedure Act*, Section 9(d).

⁶³ In response to the amended judgment in *Bodenhausen v. State Bd. of Regis'n for the Healing Arts*, Case No. CV192-1105CC (Jan. 6, 1994, Cir. Ct. Cole Cnty), McHenry, J.; and the affirming opinion in *Bodenhausen v. State Bd. of Regis'n for the Healing Arts*, WD 48914, 1994 WL 532696 (Mo. App., W.D. Oct. 4, 1994). As to the latter action, the Missouri Supreme Court ordered transfer on January 30, 1995. In each action, the court

Section 536.060, original and current, is expansive. It offers remedies in conformance with the public policy favoring settlement by contractual arrangement. If there were any ambiguity on this issue, the law would require the Commission to read the statute generously in the direction of the intended remedy. The signatories' reading bars resolution by "consent order, or default, or by agreed settlement" in all contested cases, except the specified matters, which furthers no conceivable beneficial end. Therefore, the Commission concludes that a contested case before the Commission is subject to disposition by consent order—just as it is subject to disposition by stipulation, default, or agreed settlement—under Section 536.060.

ii. Characteristics

The signatories describe the properties of a consent order by comparison to a consent judgment. The analogy is correct. The analogous properties, as described by the signatories, include the following.

Missouri courts have held that a judgment by consent "is based on an agreement between the parties as to the terms, amount or conditions of the judgment to be rendered." In this context it is important to recognize: "Consent decrees do not arise from a judicial determination of the rights of the parties or the merits of the case [.]". It is also important to note: "A consent judgment needs no cause or consideration other than an adjustment of differences and a desire to set at rest all possibility of litigation. In exchange for the saving of cost and elimination of risk, the parties each give up something that they might have won had they proceeded with litigation." [64]

barred informal resolution of contested cases and other matters involving licensees and licensing agencies under section 621.045, RSMo. The Missouri Supreme Court issued its decision on May 30, 1995, also affirming the judgment. *Bodenhausen v. Missouri Bd. of Regis'n for the Healing Arts*, 900 S.W.2d 621 (Mo. banc 1995).

⁶⁴ EFIS No. 111, *Joint Suggestions of the Signatories in Support of an Order by the Commission Approving the Unanimous Stipulation and Agreement* page 6 paragraph 13.

Also, a judgment issued pursuant to the parties' agreement does not aggrieve any such party so, if aggrevement is necessary for standing to appeal, no appeal is available to any such party.⁶⁵ In Missouri, a consent judgment has the same force and effect as any other judgment.⁶⁶

In Missouri, whenever the issue has arisen, the courts have applied the analogy between a consent judgment and a consent order. For example, the courts hold that a consent order does not constitute the agency's decision on the merits but, at most, a review as to whether a parties' agreement comports with the public policy entrusted to the respective agencies.⁶⁷ Further, where the General Assembly has comprehensively delegated the regulation of a subject matter to an agency, that agency is the first resort for enforcing settlement of an action before that agency.⁶⁸

iii. Ruling

As the signatories note, chapter 536, RSMo, applies when chapters 386 and 393 provide nothing to the contrary.⁶⁹ The signatories also note that "approval of the [settlement] here would not be inconsistent with the concept of a consent order [.]"⁷⁰ Therefore, the Commission will order memorialize the proposed provisions that are beyond the Commission's authority as a consent order, as set forth in Appendix 3. As explained in

⁶⁵ Strawhun v. Strawhun, 164 S.W.3d 536 (Mo. App., S.D. 2005).

⁶⁶ Household Fin. Corp. v. Jenkins, 213 S.W.3d 194, 196 (Mo. App., E.D. 2007).

⁶⁷ Seifner v. Treasurer of State-Custodian of Second Injury Fund, 362 S.W.3d 59, 65 (Mo. App., W.D. 2012).

⁶⁸ State ex rel. St. Joseph School Dist. v. Missouri Dept. of Elem. And Sec. Educ., 307 S.W.3d 209, 213-17 (Mo. App., W.D. 2010). filing

⁶⁹ State ex rel. Praxair, Inc. v. Missouri Pub. Serv. Comm'n, 344 S.W.3d 178, 184 (Mo. 2011).

⁷⁰ EFIS No. 111, *Joint Suggestions of the Signatories in Support of an Order by the Commission Approving the Unanimous Stipulation and Agreement* page 6 paragraph 13.

part III.A of this report and order, the approval procedure that the Commission applies in this action is based on the approval that the parties asked for, the authorities that they cited, and the documents that they filed. That procedure does not necessarily apply under any other relief, law, or facts.

THE COMMISSION ORDERS THAT:

1. Disposition of the applications by settlement is approved.
2. Transfer Application. The *Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company* (“transfer application”) is granted. The transfer of the items as described in the transfer application is authorized. This paragraph includes the notices to construct as described in the transfer application.
3. The *Application of Transource Missouri, LLC for a Certificate of Convenience and Necessity and Request for Waiver* (“CCN application”) is granted. A certificate of convenience and necessity for the projects, as described in the CCN application, shall issue to Transource Missouri, LLC.
4. The following are incorporated into this report and order as if fully set:
 - a. *Non-Unanimous Stipulation and Agreement*;
 - b. *First Amendment to Non-Unanimous Stipulation and Agreement*; and
 - c. *Second Joint Proposed Order and Joint Proposed Consent Order Approving Unanimous Stipulation and Agreement*.
5. Ordered paragraphs 1, 2, 3, and 4, are subject to the provisions of Appendix 3 and Appendix 4.

6. This order shall become effective on September 6, 2013.



BY THE COMMISSION

A handwritten signature in cursive script that reads "Morris L. Woodruff".

Morris L. Woodruff
Secretary

R. Kenney, Chm., Jarrett, Stoll, and
W. Kenney, CC., concur;
and certify compliance with the
provisions of Section 536.080, RSMo.

Dated at Jefferson City, Missouri,
on this 7th day of August, 2013.

Appendix 3: Conditions Determined on the Merits

The Commission grants the CCN application and the transfer application subject to the following provisions, as drawn verbatim from the *Second Joint Proposed Order and Joint Proposed Consent Order Approving Unanimous Stipulation and Agreement*,⁷¹ which are subject to the report and order. The parties refer to the settlement, defined in the body of this report and order, as the “Unanimous Stipulation and Agreement” the “Unanimous First Amendment [.]”

1. The Unanimous Stipulation and Agreement, attached hereto as Attachment 1, and the Unanimous First Amendment to that Stipulation, attached hereto as Attachment 2, are approved and adopted, and the signatory parties are ordered to comply with their terms. The Commission is not a party to the Stipulation and only approves the agreements that have been entered into by the Signatories.

2. KCP&L and GMO’s Transfer Application is granted conditioned upon the terms of the Unanimous Stipulation and Agreement and the Unanimous First Amendment, including the Commission making specific findings after the final selection of the Sibley-Nebraska City route.

3. KCP&L and/or GMO shall file a copy of the final purchase agreement, detail of the costs included in CWIP, and detail of the property to be transferred at the time of transfer of the Projects’ facilities.

4. To the extent that the SPP NTCs regarding the Projects are assets, the Commission approves KCP&L and GMO’s plans to novate those NTCs.

⁷¹ EFIS No. 110, page 14 through 16, part I.D., paragraphs 1 through 11.

5. The Commission's Affiliate Transactions Rule sections 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 are waived with respect to:

- a. The transfer, license, or assignment of transmission assets, easements, or right of ways (or use thereof) owned by GMO or KCP&L associated with the Projects;
- b. Materials and services provided by KCP&L or GMO to Transource, Transource Missouri, or a subsidiary for the Projects prior to novation or transfer of the cost of the Projects to Transource Missouri; and
- c. Information, assets, goods, and services provided by KCP&L or GMO to Transource, Transource Missouri, or a subsidiary until the Projects are in service.

6. The Commission's Affiliate Transactions Rule sections 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 are waived to the extent necessary to allow KCP&L and GMO to use a 20% markup to their fully distributed cost methodology in lieu of using the fair market value under the Rule with respect to:

- a. Non-Project goods and services (if the Signatories cannot agree regarding the reasonableness of these charges, this matter shall be taken to the Commission for resolution);⁷² and

⁷² Although the Signatories have not expressly requested a waiver of the Rule in Paragraph 6 of the Stipulation, the Commission finds that the provisions of Paragraph 6 propose treating non-Project goods and services in a manner different from the requirements of the Rule and, therefore, the Commission will treat Paragraph 6 as requesting a waiver of the Rule to the extent of its provisions.

- b. Information, assets, goods, and services provided by KCP&L or GMO to Transource, Transource Missouri, or a subsidiary for the Projects after they are in service.

7. KCP&L and GMO shall file for Commission approval of their cost allocation manuals (“CAMs”) before providing any information, assets, goods, and services to Transource or Transource Missouri after either the novation or transfer of the cost of the Projects, whichever occurs first, but KCP&L and GMO may provide to Transource or Transource Missouri information, assets, goods, and services in a manner consistent with the provisions of the Stipulation prior to Commission approval of their CAMs.⁷³

8. Transource Missouri’s CCN Application is granted conditioned upon the terms of the Unanimous Stipulation and Agreement and the Unanimous First Amendment, including the Commission making specific findings after the final selection of the Sibley-Nebraska City route.

9. Transource Missouri shall provide the Commission with the 4 CSR 240-3.105 information for the Sibley-Nebraska City route as soon as that information is available.

10. The reporting requirements of 4 CSR 240-3.175, Submission Requirements For Electric Utility Depreciation Studies, are waived subject to the Stipulation’s provision regarding Staff’s and OPC’s access to documents.

11. Subsections 4 CSR 240-3.190 (1), (2), and (3)(A)-(D), Reporting Requirements For Electric Utilities And Rural Electric Cooperatives, are waived for Transource Missouri.

⁷³ Transcript, Vol. 2 at 108-10; 4 CSR 240-20.015(3)(D), 4 CSR 240-20.015(10)(A)2.B.

Appendix 4: Consent Order

The Signatories agree to a grant of the CCN application and the transfer application subject to the following provisions, drawn verbatim from the *Second Joint Proposed Order and Joint Proposed Consent Order Approving Unanimous Stipulation and Agreement*,⁷⁴ and the settlement, which are subject to the provisions of the report and order.

1. The Stipulation contains a series of agreements among the Signatories that, among other things, require them (particularly the Applicants) to fulfill certain obligations. The Stipulation also specifies the establishment of certain regulatory liabilities and the manner of their future treatments. The Stipulation provides a process for administering affiliate transactions between the Signatories and related parties.

2. In particular, Section II(A) of the Stipulation provides for certain rate treatment respecting costs allocated to KCP&L or GMO by SPP involving FERC items such as authorized return on equity ("ROE"), capital structure, construction work in progress ("CWIP"), or other FERC transmission rate incentives for the Iatan-Nashua Project and the Sibley-Nebraska City Project facilities located in KCP&L's and GMO's respective service territories that are constructed by Transource Missouri. KCP&L and GMO have agreed to make these adjustments in all rate cases so long as the transmission facilities are in service.

A. Rate Treatment – Affiliate Owned Transmission

1. With respect to transmission facilities located in KCP&L certificated territory that are constructed by Transource Missouri that are part of the Iatan-Nashua and Sibley-Nebraska City Projects, KCP&L agrees that for ratemaking purposes in Missouri the costs allocated to KCP&L by SPP will be adjusted by an amount equal to the difference between: (a) the SPP

⁷⁴ EFIS No. 110, page 16 through 18, section II, paragraphs 1 through 8.

load ratio share of the annual revenue requirement for such facilities that would have resulted if KCP&L's authorized ROE and capital structure had been applied and there had been no Construction Work in Progress ("CWIP") (if applicable) or other FERC Transmission Rate Incentives, including but not limited to Abandoned Plant Recovery, recovery on a current basis instead of capitalizing pre-commercial operations expenses and accelerated depreciation, applied to such facilities; and (b) the SPP load ratio share of the annual FERC-authorized revenue requirement for such facilities. KCP&L will make this adjustment in all rate cases so long as these transmission facilities are in service.

2. With respect to transmission facilities located in GMO certificated territory that are constructed by Transource Missouri that are part of the Iatan-Nashua and Sibley-Nebraska City Projects, GMO agrees that for ratemaking purposes in Missouri the costs allocated to GMO by SPP will be adjusted by an amount equal to the difference between: (a) the SPP load ratio share of the annual revenue requirement for such facilities that would have resulted if GMO's authorized ROE and capital structure had been applied and there had been no CWIP (if applicable) or other FERC Transmission Rate Incentives, including but not limited to Abandoned Plant Recovery, recovery on a current basis instead of capitalizing pre-commercial operations expenses and accelerated depreciation, applied to such facilities; and (b) the SPP load ratio share of the annual FERC-authorized revenue requirement for such facilities. GMO will make this adjustment in all rate cases so long as these transmission facilities are in service.

3. Sections II(B) and II(D) address issues under the Commission's Affiliate Transactions Rule, 4 CSR 240-20.015 ("Rule"). The Signatories agreed that provisions of the Affiliate Transactions Rule, 4 CSR 240-20.015, should apply to transactions between KCP&L and GMO on the one hand, and GPE, Transource, and Transource's utility subsidiaries on the other hand, except for the waivers as provided for in Paragraphs 4 through 6, and 11 through 13 of the Stipulation. All Signatories reserved the right to seek or oppose additional waivers for other projects (i.e., projects other than the Iatan-Nashua

Project and the Sibley-Nebraska City Project) from the Affiliate Transactions Rule in the future.⁷⁵

B. Affiliate Transactions Rule

3. The provisions of the Affiliate Transactions Rule, 4 CSR 240-20.015, shall apply to transactions between KCP&L and GMO on the one hand, and GPE, Transource Missouri, and Transource Missouri's utility subsidiaries on the other hand, except for the waivers as provided for in paragraphs 4 through 6, and 11 through 13. All Signatories reserve the right to seek or oppose additional waivers for other projects (i.e., projects other than the Projects) from the Affiliate Transactions Rule in the future.

4. The Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to transfer, license, or assignment of easements or right of ways (or use thereof, including joint usage where KCP&L/GMO are using the easement or right of way and permit Transource Missouri to use the same easement or right of way) owned by GMO or KCP&L associated with the Projects. The affiliate transactions referenced in this paragraph are subject to the provisions of paragraph 7.

5. The Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to materials and services (including, but not limited to, usage of KCP&L/GMO employees, contracted labor/services, vehicles, equipment, and facilities) provided by KCP&L or GMO to Transource Missouri, Transource Missouri, or a subsidiary for the Projects prior to novation or transfer of the cost of the Projects to Transource Missouri. The providing entity shall be compensated for these materials and services including Allowance for Funds Used During Construction ("AFUDC") and capitalized property taxes at its fully distributed cost at the time of transfer of the cost of the Projects.

6. The Signatories agree that non-Project goods and services (defined as goods and services that are not directly related to the Projects) were to be provided and are to be

⁷⁵ Transcript, Vol. 2 (Apr. 16, 2013) at 103-09; 4 CSR 240-20.015(10); 4 CSR 240-2.060(4).

provided at the higher of fair market value or fully distributed cost by KCP&L to Transource Missouri, Transource Missouri, and GPE prior to the novation or transfer of the cost of the Projects. KCP&L and GMO will, by June 1, 2013, ensure that charges to Transource Missouri, Transource Missouri, and GPE regarding the development and formation of Transource Missouri and Transource Missouri reflect the higher of fair market value or the fully distributed cost. The Signatories agree that KCP&L and GMO can use a 20% markup to their fully distributed cost methodology for such goods and services in lieu of using the fair market value. If the Signatories cannot agree regarding the reasonableness of these charges, this matter will be taken to the Commission for resolution. In support of the resolution of the treatment for non-Project goods and services provided prior to the novation or transfer of the cost of the Projects, KCP&L and GMO will contribute a total of \$50,000 to the State School Fund or a mutually agreeable organization. This contribution will not be recovered from KCP&L and GMO customers. The Signatories agree that all outstanding issues related to the provision of non-Project goods and services to Transource Missouri, Transource Missouri, and GPE prior to the novation or transfer of the cost of the Projects are resolved, except as provided in this paragraph.

7. Transource Missouri will pay GMO the higher of \$5.9 million or net book value for transferred transmission assets, easements, and right-of-ways that have been previously included in the rate base and reflected in the retail rates of KCP&L and GMO customers. KCP&L and GMO agree to book a regulatory liability reflecting the value of this payment to the extent it exceeds net book value. This regulatory liability shall be amortized over three years beginning with the effective date of new rates in KCP&L's and GMO's next retail rate cases.

D. KCP&L Operations Specific to the Projects

11.If KCP&L assists Transource Missouri for the Projects in communicating with local landowners in the KCP&L and GMO certificated service territories, with local governmental authorities, and with other members of the public, or if KCP&L continues to provide ongoing construction management, cost control management, engineering services, construction services, procurement of materials, and related services for the Projects, the Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-

20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to information, assets, goods, and services (including, but not limited to, usage of KCP&L or GMO employees, contracted labor/services, vehicles, equipment, and facilities) provided by KCP&L or GMO to Transource Missouri, Transource Missouri, or a subsidiary until the Projects are in service. These materials and services will be provided at fully distributed cost until the Projects are in service. For the purposes of this paragraph and paragraph 12, “in service” is defined as the commercial operation date for each of the Projects.

12.If KCP&L provides operations and maintenance services and related capital for the Projects after they are in service, it will do so in a manner consistent with the application of the Commission’s Affiliate Transactions Rule, except that the Signatories request that the Commission waive 4 CSR 240-20.015(2)(A)2, 4 CSR 240-20.015(2)(B), and 4 CSR 240-20.015(3)(C)4 with respect to information, assets, goods, and services (including, but not limited to, usage of KCP&L or GMO employees, contracted labor/services, vehicles, equipment, and facilities) provided by KCP&L or GMO to Transource Missouri, Transource Missouri, or a subsidiary to the extent necessary to allow KCP&L and GMO to use a 20% markup to their fully distributed cost methodology in lieu of using the fair market value.

13.KCP&L and GMO shall file for Commission approval of their Cost Allocation Manuals (“CAM”) before providing any information, assets, goods, and services to Transource Missouri or Transource Missouri after either the novation or transfer of the cost of the Projects, whichever occurs first. The Signatories agree that KCP&L and GMO can provide information, assets, goods, and services to Transource Missouri or Transource Missouri in a manner consistent with the provisions of this Stipulation prior to Commission approval of the CAM.

4. The Signatories have agreed to certain payments to be made by Transource Missouri, KCP&L and GMO, including their regulatory treatment.⁷⁶ The Signatories have

⁷⁶ Stipulation, Paragraph II(B)(7) at p. 7: “Transource Missouri will pay GMO the higher of \$5.9 million or net book value for transferred transmission assets, easements, and right-of-ways that have been previously included in the rate base and reflected in the retail rates of KCP&L and GMO customers. KCP&L and GMO agree to book a regulatory liability reflecting the value of this payment to the extent it exceeds net book value. This regulatory liability shall be amortized over three years beginning with the effective date of new rates in

GREAT PLAINS ENERGY INCORPORATED
Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company

INTRODUCTION

Great Plains Energy Incorporated (~~GPE or Company~~), headquartered in Kansas City, Missouri, is a registered public utility holding company with two wholly owned direct utility subsidiaries—Kansas City Power & Light Company (KCP&L) and KCP&L Greater Missouri Operations Company (GMO) and three direct non-regulated ~~subsidiaries~~. All ~~employees~~ ~~GPE subsidiaries and affiliates~~ are ~~employed~~ ~~by~~ ~~shown on the four (4) pages of Appendix A entitled GREAT PLAINS ENERGY INCORPORATED Organizational Structure. Only~~ KCP&L ~~and these~~ employees operate and manage the business and properties of ~~the direct~~ ~~GPE and its~~ affiliates ~~as well as~~ ~~the non-regulated activities of KCP&L and GMO.~~

KCP&L is a regulated electric utility serving approximately 515,000 customers as of November 2013 in western Missouri and eastern Kansas and owns Kansas City Power & Light Receivables Company, a wholly-owned subsidiary to whom all its retail electric accounts receivables are sold ~~— through an affiliate transaction.~~

KCP&L is regulated by the Public Service Commission of the State of Missouri (~~MPSC~~ ~~MoPSC~~) and The State Corporation Commission of the State of Kansas (KCC) with respect to retail rates, certain accounting matters, standards of service and, in certain cases, the issuance of securities, certification of facilities and service territories.

KCP&L is classified as a public utility under the Federal Power Act and is subject to regulation by the Federal Energy Regulatory Commission (FERC). KCP&L has a 47% ownership interest in Wolf Creek Generating Station (Wolf Creek), which is regulated by the Nuclear Regulatory Commission. KCP&L also has a 47% ownership interest in Wolf Creek Nuclear Operating Corporation (WCNOC), which operates the Wolf Creek.

GMO ~~consists of~~ operates two separate Missouri-based electric jurisdictions divisions — Missouri Public Service (MPS) and St. Joseph Light and Power (L&P). KCP&L GMO also wholly owns GMO Receivables Company, and MPS Merchant Services, Inc., an unregulated subsidiary which has certain long-term natural gas contracts, and several unregulated subsidiaries some of which that no longer have active operations. These unregulated subsidiaries are.

MPS Gas Pipeline Corporation
MPS Platt County Power LLC
MOPUB Group Inc.
Golden Bear Hydro Inc
Energia Inc
G.B. Hydro Partners L.P.
Mega Renewables
LoJamo, LLC MO
MPS Finance Corp.
SJLP Inc.
Trans MPS, Inc.
MPS Europe, Inc.
MPS Canada Holdings, Inc.
Missouri Public Service Company
MPS Canada Networks Corp
MPS Canada Corp
MPS Sterling Holdings, LLC

1 GMO serves approximately 315,000 customers as of November 2013 and is regulated
2 by ~~the MPSC~~MoPSC and FERC. In addition to providing electrical services, L&P also
3 provides industrial steam to a limited number of customers in the St. Joseph service
4 area.

5
6 In 2012, Transource Energy, LLC (Transource) was formed as a joint venture between
7 GPE and American Electric Power (AEP) to pursue competitive transmission projects.
8 GPE owns 13.5% of Transource through its wholly owned direct subsidiary GPE
9 Transmission Holding Company, LLC (GPTHC) with AEP owning the remaining 86.5%.
10 Transource Missouri, LLC, a wholly owned subsidiary of Transource, was formed for
11 regional transmission projects in Missouri. AEP will operate Transource and ~~will intends~~
12 ~~to~~ provide the majority of staff and services through its service company, ~~however,~~
13 ~~However,~~ KCP&L and GMO ~~may~~ provide certain services to Transource ~~for which~~
14 ~~they and~~ will be reimbursed consistent with the Stipulation and Agreement approved by
15 the MoPSC in File No. EA-2013-0098. A copy of the relevant pages of that Report and
16 Order is attached as Appendix D for ease of reference. .

17
18 GPE has two non-regulated subsidiaries-KLT Inc. and Great Plains Energy Services
19 Incorporated (GPES), a service company. KLT Inc. is an intermediate holding company
20 that has investments in affordable housing limited partnerships, KCP&L Solar, Inc., a
21 solar supplier and various wholly-owned unregulated companies that have no active
22 operations. and only receive corporate governance services from KCP&L at this time.
23 Refer to Appendix A for ~~an the~~ organizational chart ~~ef identifying~~ GPE and its affiliates.

1
2
3 This Cost Allocation Manual (CAM) identifies how balance sheet and income statement
4 items may be assigned, allocated or applied is a requirement of the MoPSC Affiliate
5 Transactions Rule (4 CSR 240-20.015). This rule is intended to the various GPE
6 companies and explains prevent MoPSC regulated utilities from subsidizing their non-
7 regulated operations. KCP&L will include in its annual CAM the cost assignment
8 methods, allocation policies and related criteria, guidelines and procedures that serve
9 as guidelines in producing separate affiliate company financial statements it will follow
10 to be in accordance compliance with applicable rules. this rule. In July 2013, GPE
11 recently upgraded its completed a major upgrade of its accounting systems and
12 processes to the vendor's current version. The upgrade resulted in significant revisions
13 to the accounting chart field codes and to certain cost assignment allocations. **These**
14 **Work will be completed by March 15, 2015 to identify the specific accounting**
15 **needed to support the Affiliate Transactions Rule and reported in the KCP&L and**
16 **GMO's CAM filed by that date. These** revisions, effective July 1, 2013, are
17 documented and explained in this CAM filing as TAB B I through TAB M. **Future CAM**
18 **filings will include a discussion of how these codes and assignments are used to**
19 **satisfy the Affiliate Transactions Rule requirements with actual examples related**
20 **to each type of affiliate transactions that occurred in the reporting period.**
21
22 The cost assignment methods, allocation policies and fair market pricing are designed
23 to meet it is the rules and regulations objective of the FERC, KCP&L and the Securities

1 and Exchange Commission, applicable state regulatory commissions and
2 Missouri's GMO CAM to provide a high level of assurance that KCP&L has implemented
3 and is monitoring a set of criteria, guidelines, and procedures that also provides a high
4 level of assurance that KCP&L and GMO are not subsidizing their affiliated activities or
5 non-regulated operations to the detriment of their regulated electric customers in
6 Missouri.

7
8 In 2014, KCP&L will create a fully- functioning CAM Team consisting of a necessary
9 number of trained employees to oversee the operations and management of KCP&L's
10 affiliate transactions. The CAM team will ensure that all affiliate transactions are either
11 consistent with the MoPSC's Affiliate Transaction Rules found in 4 CSR 240-20.015;
12 The Company Transactions Rule or KCP&L has followed the required variance ~~procures~~
13 ~~procedures~~ to allow KCP&L to participate in non-complying affiliate transactions.

14
15 KCP&L will apply for a waiver ~~request~~ from applicable ~~regulatory agencies for any~~
16 affiliate transaction ~~procedure that varies from the rules, requirements consistent with~~
17 the process specified in 4 CSR 240-20.015(10) or it will not participate in the
18 noncomplying affiliate transaction as required in 4 CSR 240-20.015(2)(D).

19
20 Future CAM submittals will identify the KCP&L management position that is responsible
21 for the overall governance and enforcement of CAM preparation and implementation of
22 criteria, guidelines, and procedures necessary to provide full compliance with the
23 MoPSC's Affiliate Transactions Rule.

1
2 The CAM Team will be involved in decision-making regarding all affiliate
3 transactions to the extent necessary to ensure that these decisions will be based
4 on information regarding complying with the MoPSC's Affiliate Transactions Rule.

5
6 Anytime there is 1) an addition or 2) a deletion of an affiliated entity or non-
7 regulated activity, the CAM Team will be notified within the day of the event.

8
9 All additions to or deletions of affiliated entities / non-regulated activities will be
10 submitted in writing to the MoPSC's Staff Counsel's Office within thirty (30) of the event
11 occurring. The purpose for this reporting is to notify the MoPSC Staff of the change to
12 manage their expectations regarding the next CAM filings and allow the Staff to notify
13 KCP&L of potential problems that may have not been considered, thus improving the
14 quality assurance of KCP&L and GMO's future CAMs and avoiding other problems
15 such as noncomplying affiliate transactions.

GREAT PLAINS ENERGY INCORPORATED
Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company

OVERVIEW OF COSTS AND SERVICE AGREEMENTS COSTING
METHODOLOGY AND SERVICE AGREEMENTS

KCP&L ~~may provide~~ provides information, assets, goods and services to GPE and its subsidiaries ~~/affiliates~~. Related costs are collected and assigned directly or indirectly to a business unit when applicable, with business unit referring to a legal or regulatory jurisdiction within GPE.

~~Business units will be established for each entity owned by GPE. Operating Units will be established by each non-regulated activity conducted by KCP&L and GMO.~~ Costs are assigned on a fully distributed ~~cost ("FDC")~~ basis to reflect all costs incurred in providing goods, ~~assets, information,~~ and services. Costs specifically related to one business unit are billed directly to that unit while costs related to more than one business unit are allocated. ~~All employees~~ Since GPE and all its subsidiaries/affiliates are ~~employed~~ operated and managed by KCP&L ~~requiring employees,~~ KCP&L ~~will be required~~ to bill out labor charges and related loadings incurred ~~for the benefit of~~ ~~benefitting~~ other business ~~and operating~~ units. ~~The allocation and billing of costs is designed to reflect benefits received as closely as practical and to prevent subsidization of any business unit and ensure equitable~~ fair market price or ~~fully distributed cost distributions,~~ as applicable, ~~among GPE and its affiliates.~~

1 KCP&L realizes that failure to fully charge affiliates or non-regulated activities for the
2 relevant fully distributed cost or fair market price of goods, services, assets, or
3 information provided to or on the behalf of these affiliated entities or non-regulated
4 operations is expressly prohibited by the MoPSC's Affiliate Transactions Rule.

5
6 The regulated utility's billing of direct assigned, and allocated fully distributed cost or fair
7 market price, if higher, is designed to prevent providing a financial advantage to or
8 subsidization of any business unit or non-regulated activity while also ensuring equitable
9 charges among GPE and its subsidiaries/affiliates.

10
11 Affiliates are billed on an FDC fully distributed costs cost (FDC) basis which
12 includeincludes all direct and indirect costs, including cost of capital and overheads or at
13 the higher of fair market valueprice, whichever is higher. The following three types of
14 cost assignments are utilized to achievedetermine proper FDC billings:

15
16 **1) Billing between Business Units (TAB C)** – Applies to balance sheet and income
17 statement costs between KCP&L and affiliates. The billing of costs between business
18 units is based on the operating unit field charged in the account code. The operating
19 unit field identifies what business unit is benefiting from the cost and is required on all
20 capital and expense transactions. For billing purposes, costs are grouped into two basic
21 groups: (a) direct billed projects and (b) indirect billed projects. Direct billed projects
22 are assigned directly to a business unit based on the operating unit, while the indirect
23 billed projects are allocated based on relevant cost allocation factors. -In addition,

1 affiliates maywill be charged for the use of common plant and for the use of capital
2 whenever such charges are appropriate.

3
4 2) **Clearings and Loadings (TAB D)** – Applies to types of cost that “attach” are
5 assigned based on the usage related to other costs. In some applications, costs are
6 distributed, or “cleared” over a related based distribution of direct costs, such as fleet
7 clearings. In other applications, costs are distributed, or “loaded” onto a related cost,
8 such as paid absence loaded to, and distributed based on a payroll distribution.

9
10 3) **Specific Assignment (TAB E)** – Applies to costs that can be assigned to the
11 benefiting business unit based on a statistical analysis, usage study, or association with
12 the underlying asset or liability. For instance, depreciation expense is assigned based
13 on the related plant asset. Generally, the KCP&L will rely upon its Accounting
14 department or the group responsible for control of the costs determinesto determine the
15 specific assignments.

16 ~~KCP&L and affiliates may shall enter into service agreements which establish the terms~~
17 ~~and conditions for affiliate transactions, including a general description of goods and~~
18 ~~services provided, pricing, billing and payment methods and dispute resolution. Refer~~
19 ~~to Appendix B for a listing of services. Additional services may be provided if needed.~~

20 **Future CAM filings will include the basis used to assign these costs.** The
21 ~~agreements are intended to comply with all applicable regulatory rules and Commission~~
22 ~~orders and~~ **KCP&L CAM Team will be responsible** to ~~prevent any preferential~~
23 ~~treatment among the affiliates.~~ **ensure this procedure has been implemented and will**
24 **report on actual status of this function in future CAMs.**

GREAT PLAINS ENERGY INCORPORATED
Kansas City Power & Light Company (KCP&L)
KCP&L Greater Missouri Operations Company

SHARED SERVICE BILLINGS BETWEEN BUSINESS UNITS

To facilitate operations, [THIS TAB SHOULD BE COMBINED IN TAB WITH TAB B COST SECTIONS]

KCP&L ~~may provide service to another entity~~ provides goods, services, assets, and information to other entities within GPE, including GPE. When goods are provided or services are performed for the benefit of ~~another entity~~ these entities, the ~~costs are fully distributed cost of providing the good or service is~~ accumulated ~~and~~ and billed to the affiliate. On an annual basis, ~~these accumulated~~ fully distributed costs are then compared with the fair market price of the good or service. After the comparison is made, if the fair market price is higher than the higher of the fully distributed cost an adjustment will be made for the difference and ~~or fair market price is then~~ billed by KCP&L, to the benefiting business unit on ~~an annual~~ a monthly basis. ~~All~~

Since KCPL&L is the only business unit among all GPE business units that have employees ~~are employed by KCP&L requiring,~~ KCP&L ~~to~~ must bill out labor charges and related loading costs (such as pensions, OPEBs and other loadings) incurred for the benefit of other business units. KCP&L employees enter their time by account code in a time-entry system which allows for payroll to be accurately assigned in one-tenth hour increments. Below is a description of the various billings between business units.

Income Statement Billings -- Income and expenses are classified into the following two groups for billings purposes—direct and indirect. Costs are accumulated at the operating unit (op unit) level of the account code with the op unit indicating the allocation group where the cost belongs. -Refer to Tab J for a list of op units and their respective billing descriptions.

1. Direct Billings-These are costs incurred by KCP&L to provide a specific service (e.g. filing federal income tax returns, satisfying filing requirements at a specific state or other level) to a specific business unit.

There is a direct relationship between the cost incurred and the business unit receiving the benefit of the cost. These costs are billed to the business unit based on the owner of the operating unit charged.

2. Indirect Billings-These are costs incurred by KCP&L to provide services for the benefit of multiple benefiting more than one business units but where a specific entity cannot be practicably identified unit. These costs are billed to the business units based on predefined allocation factors, or the results of periodic allocation studies. The allocation factors are determined based on a cost causative relationship or if general as well as in nature on the Massachusetts Formula, a general allocator aggregate by a general allocator of truly common costs. KCP&L is aware that all costs are to be directly or indirectly charged to GPE or its affiliates to the maximum extent possible. Common costs result from as the residual costs that could not reasonably be directly or indirectly assigned. Refer

1 to Appendix C for a list of allocation factors and how the factors are
2 calculated.

3
4 The Massachusetts Formula will only be used as a general allocator to
5 allocate common costs that apply only between KCP&L and GMO
6 regulated operations and activities. All other residual common costs will
7 be allocated using the new General Allocator calculation. The General
8 Allocator is a ratio which is calculated by dividing the total direct and
9 indirect expenses charged to affiliates and non-regulated entities
10 (numerator) by the total direct and indirect expenses incurred by KCP&L
11 (denominator.)

12
13
14 **Balance Sheet Billings** -- All costs incurred by a business unit for the benefit of
15 another business unit that are charged to a construction, undistributed stores expense
16 or clearing account are then billed to the benefiting business unit based on the
17 operating unit designations. These costs are primarily direct billings from one
18 business unit to another, however, there may be charges to undistributed stores
19 expense or clearing accounts that are billed out based on an assignment or allocation
20 factor.

21
22 **Common Use Plant and Asset Transfers**

1 Common Use Plant--In the ordinary course of business, assets belonging to KCP&L
2 and GMO may be used by another entity. This property, referred to as common use
3 plant, is primarily service facilities, telecommunications equipment, network systems
4 and software. In order to ensure the regulated entities do not subsidize GPE and its
5 other GPE companies or jurisdictions, KCP&L and GMO charge costs for the use of
6 their respective common use assets.- Monthly billings are based on the depreciation
7 and/or amortization expense of the underlying asset and a rate of return applied to the
8 net plant. The total cost is then assigned or allocated on an applicable factor to the
9 business unit benefiting from the use of the asset. All direct costs incurred to common
10 plant are directly charged to the GPE entity causing those costs.

11
12 Asset Transfers – GPE's regulated utilities will not sell, lease, assign or transfer
13 property, plant or equipment to an affiliate or third party without obtaining the
14 required regulatory approvals.

15 Asset Transfers – KCP&L and GMO will not sell, lease, assign, mortgage,
16 transfer, or otherwise dispose or encumber the whole or any part of its franchise,
17 works, or system, necessary or useful in the performance of its duties to the public,
18 nor by any means, direct or indirect, merge or consolidate such works or system,
19 or franchises, or any part thereof, with any other corporation, person, or public
20 utility, without having first secured from the commission an order authorizing it so
21 to do. (Section 393.190 RSMo).

1 **Compensation for the Use of Capital** -- Transactions between legal entities results in
2 the creation of intercompany receivables or payables with settlement due in the
3 following month. In addition to the above charges, a charge for the use of capital based
4 on the outstanding intercompany receivable balance ~~and the daily Commercial Paper~~
5 ~~Rate published by the Board of Governors of the Federal Reserve System for A2/P2~~
6 ~~non-financial issuers will be applied.~~
7 will be based on the late payment fee charged to its KCP&L or GMO regulated
8 customers.

GREAT PLAINS ENERGY INCORPORATED**Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company****CLEARINGS & LOADINGS—**

THIS TAB SHOULD BE COMBINED IN TAB WITH TAB B COSTS SECTIONS

Paid Absence Loadings --The Company is required to follow the FERC Uniform System of Accounts ("**USOA**") that **dictatesdescribes how** the various paid absence costs **will** be allocated over the "at work" activities. Monthly, costs charged to the various paid absence accounts are allocated to capital and expense accounts based on each account's respective straight-time payroll activity for the month. **KCP&L will ensure that all KCP&L employees will directly or indirectly charge GPE and its affiliates for each and every activity that benefits GPE and its affiliates. Paid absence loading will be assigned to these labor charges at the time of these direct and indirect charges.**

Payroll Tax Loadings -- Payroll taxes are loaded to **(added to or bundled with)** labor charged to expense **accounts**, work orders and clearing accounts based on a projected rate applied to direct labor charged to these accounts. This process allows for payroll taxes to follow the original labor distribution and to be included in construction costs. **KCPL will ensure that all KCPL employees will directly or indirectly charge GPE and its affiliates and nonregulated operations for all activities**

1 benefitting GPE and its affiliates and nonregulated operations. Payroll taxes will be
2 assigned to these labor charges at the time of these direct and indirect charges.
3

4 **Pensions and Other Benefits Loadings** -- Pension, post-retirement, employee
5 insurance and other benefits are applied to labor costs to ensure that an appropriate
6 portion of benefits is capitalized and to provide management with costs per project.
7 Loadings are based on a projected rate applied to direct labor. KCPL will ensure that
8 all KCPL employees will directly or indirectly charge GPE and its affiliates for all
9 activities benefitting GPE and its affiliates and nonregulated operations. Pensions and
10 other benefit costs will be assigned to these labor charges at the time of these direct
11 and indirect charges.
12

13 **Material and Tool Loading** --The FERC Uniform System of Accounts requires the use of
14 undistributed stores expense accounts (163 accounts) to accumulate purchasing and store
15 keeping costs of inventory materials. These costs are cleared based on historical loading
16 rates. The rates are applied to materials issued to O&M and capital projects.
17

18 **Administrative and General (A&G) Loading** -- The purpose of this loading is to capitalize a
19 portion of the various A&G costs that are incurred in support of capital activities. Based on a
20 time study, specific departments monthly labor charges are allocated to all open construction
21 projects.
22

1 **T&D Division Overheads** -- The purpose of this loading is to capitalize a portion of the
2 delivery division service costs that are related to construction and removal activity but
3 impractical to charge directly. Certain capital projects are loaded with a flat rate per labor
4 dollar using account 184780 to accumulate and clear the applicable charges.

5
6 **Generation Division Clearing** -- The purpose of this clearing is to capitalize a portion of the
7 generation service costs that are related to construction and removal activity but impractical to
8 charge directly. The overhead costs are cleared through account 184781 based on current
9 month generation labor charges.

10
11 **Flyash Clearings** – This clearing distributes general costs in account 502010, Steam
12 Operations Solid By-Products, to the appropriate coal fired plants. Current month activity in
13 this account is cleared to expense plant projects based on a twelve months ended MMBTU's
14 factor.

15
16 **Unit Train Maintenance Clearing** – The purpose of this clearing is to distribute general unit
17 train maintenance charges to coal fired plants. Labor and non-labor in account 151601, Unit
18 Train Maintenance, are spread to specific coal fired plant expense projects based on train
19 cars assigned to each plant.

20
21 **Combustion Turbine (CT) Fuel Clearing** – The purpose of this clearing is to distribute
22 general charges in fuel expense and CT expense accounts 547101-554000, to the
23 appropriate combustion turbines. This allocation transfers the monthly activity of general

1 projects in these accounts to specific CT projects based on the twelve months ended
2 MMBTU's factor.

3
4 **Fuel Clearing** – This clearing distributes general charges in fuel expense and steam accounts
5 500000 and 501500-514001, to the appropriate coal fired plants. This allocation transfers the
6 monthly activity of general projects in these accounts to specific coal fired plant projects
7 based on the twelve months ended MMBTU's factor.

8
9 **Fleet Clearings** – The purpose of this clearing is to spread the cost of vehicles to the
10 appropriate departments and capital and expense accounts. Fleet vehicles are
11 owned by specific departments with a vehicle rate assigned to each department
12 based on the type and number of vehicles. –Account 184004, Transportation, is
13 used to accumulate the operations and maintenance expenses. The monthly
14 charges are then cleared from this account to each departmental owner with the
15 clearing following labor.

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Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company

SPECIFIC ASSIGNMENT METHOD

THIS TAB SHOULD BE COMBINED IN TAB WITH TAB B COSTS SECTIONS.

Specific assignment of costs among business units is used 1) when a statistical analysis of the underlying cost indicates the benefiting business unit or 2) when the cost can be assigned based on the ownership of the related assets or liabilities. Specific assignment methods could be used for such transactions as property insurance premiums which are allocated based on an appropriate cost causative driver analysis of the value of insurable property loss experience exposure or depreciation expense which follows the ownership of the related assets.

For example, property insurance premiums may be related to property held by provide coverage to more than one business unit but the premiums are billed with one invoice. TeUnder the FDC method, to allocate the premium to the benefiting business unitunits, an analysis is done based on the underlying insurable property values coverage to determine the appropriate cost causative driver which determines the amount related to each business unit. The invoice amount is then charged to all applicable business units. In the separate fair market price analysis that is required by the MoPSC's Affiliate Transactions Rule, a market-based price might be determined by receiving several

1 quotes for separate entity coverage as well as provide a basis of allocation for a
2 combined entity coverage premium.

3
4 In addition, the specific assignment method may be utilized to track costs that are or
5 potentially will benefit non-regulated activities. When a potential new non-regulated
6 activity is identified, a project may be assigned to help identify and accumulate costs
7 associated with the new non-regulated activity. Ultimately, these projects will be used
8 to segregate those costs from regulated activities.

~~GREAT PLAINS ENERGY INCORPORATED~~Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company

TRANSFER PRICING

Affiliate transactions between regulated and non-regulated affiliates follow an asymmetrical "best for the business" a transfer pricing policy to prevent cross subsidization between affiliates. A business would not provide a good, service, information, or asset below fully distributed cost unless it was operating under distressed circumstances. Also, a business would not provide a good, service, information, or asset at fully distributed cost if the fair market value was greater than the cost to create or provide the good or service.

The MoPSC's Affiliate Transactions Rule is predicated on the utility acting in the utility's best interests when dealing with affiliates or its non-regulated activities. If a utility provides a good, service, asset, or information to an affiliate at cost when the fair market value is greater than fully distributed cost, the utility will experience the opportunity loss while the affiliate or non-regulated activity extracts the higher fair market value that the utility forfeited when it charged the affiliate the lower fully distributed cost-based price.

All information, assets, goods or services provided by a regulated GPE affiliate to a non-regulated affiliate/product will be charged at the greater of fair market price or the fully distributed cost (FDC) incurred to provide the goods or service. The fair market price and FDC are fully defined below.

1
2 Information, assets, goods or services provided by a non-regulated affiliate to a
3 regulated affiliate will be priced at the lower of fair market price or the fully distributed
4 cost. The regulated affiliates will document the fair market price either through
5 competitive bids or other measures and will analyze the fully distributed costs to
6 determine appropriate pricing. KCPL and GMO can and should acquire the good or
7 service at fair market price from a non-affiliated source whenever it is below the fully
8 distributed cost based price of the affiliate. KCPL and GMO should acquire the good or
9 service at fully distributed cost when fair market price is higher. KCP&L and GMO will
10 pay the costs to produce a good or service to an affiliate or produce the good or service
11 itself when fair market price exceeds the fully distributed cost based price.
12

13 **Fully Distributed Costs: (FDC):** FDC as described by this CAM in Tabs B, C, D and E
14 include all costs to produce a product or service including direct, indirect, capital and
15 overhead costs. First, labor and non-labor costs that are directly assignable are billed
16 to affiliates. These include costs that directly benefit the affiliate or product. Secondly,
17 indirect costs are billed. These include costs attributable to affiliates which are allocated
18 based on a cost causative relationship and general service costs that are allocated
19 using the general allocator. The general allocator will be used with the exception of
20 transactions between KCP&L and GMO. In these transactions, the Massachusetts
21 formula may be used in lieu of the General Allocator. The Massachusetts Formula is
22 currently based on a three factor formula which includes investments/net fixed assets,
23 operating revenues and labor charged to operations and maintenance. Refer to
24 Appendix The specific components of the Massachusetts Formula should be adjusted

1 as necessary to more closely fit (result in a more reasonable allocation) the type of cost
2 that is being allocated. Refer to Appendix C for more information on the allocation
3 factors.

4
5 FDC includes but is not limited to billings for the following:

- 6 1) Labor-the cost of human capital associated with the service provided.
- 7 2) Loadings-the benefits, paid absences and payroll taxes associated with labor and
8 capital loadings associated with functional parts of the organization.
- 9 3) Common Use Plant-includes the use of common facilities such as
10 telecommunication and network systems used in support of the organization.
- 11 4) Non-Labor-all other charges for materials, services and overheads.

12
13 **Fair Market Price (FMP):** The fair market price is the price that would be received to
14 sell or acquire a good or service in an orderly transaction (i.e., not a forced liquidation or
15 distressed sale) between market participants at or near the measurement date under
16 current market conditions. The fair market pricing objective is to estimate the
17 price at which the transaction to sell or paid to acquire the good or service would take
18 place between market participants at the measurement date under current market
19 conditions; thus, it is deemed an exit price from the perspective of a market participant
20 that holds the good or provides the service. The transaction to sell a good or provide a
21 service is a hypothetical transaction at the measurement date.

22
23 The fair market price will be used to document the pricing of goods and services to a
24 non-regulated affiliate.

1
2 **Fair Value Measurement:** Fair Value Measurement under generally accepted
3 accounting principles ("GAAP") can be found in Accounting Standards Codification
4 ("ASC") 820. Fair Value is defined in ASC 820 as the price that would be received to
5 sell an asset or paid to transfer a liability in an orderly transaction between market
6 participants at the measurement date. ASC 820 states that valuation techniques are
7 used to measure fair value. KCP&L / GMO shall use a valuation technique that is
8 appropriate for the circumstances and for which sufficient data is available to measure
9 fair value maximizing the use of relevant observable inputs and minimizing the use of
10 unobservable inputs.

11
12 Inputs refer broadly to the assumptions that market participants would use in pricing a
13 good or service. Inputs may be observable or unobservable:

14
15 a. Observable inputs are inputs that reflect the assumptions market participants
16 would use in pricing the good or service developed based on market data
17 obtained from sources independent of the regulated utility.

18
19 b. Unobservable inputs are inputs that reflect the regulated utility's own
20 assumptions about the assumptions market participants would use in pricing the
21 good or service developed based on the best information available in the
22 circumstances.

1 The market approach is valuation technique that uses prices and other relevant
2 information generated by market transactions involving identical or comparable
3 (i.e., similar) goods and services.

4
5 A quoted price in an active market provides the most reliable evidence of fair value and
6 shall be used to measure the fair market price (as required by 4 CSR 240-20.015(2)(A)
7 whenever available. In the absence of current comparable market prices,
8 benchmarking, if approved by the MoPSC may be used.

9
10 The use of unobservable inputs is allowed only in situations in which there is little, if
11 any, market activity for the good or service at or near the measurement date. In those
12 situations, KCP&L need not undertake all possible efforts to obtain information about
13 market participant assumptions. However, KCP&L must not ignore information about
14 market participant assumptions that is reasonably available without undue cost and
15 effort.

16
17 The fair value of the good or service shall be determined based on the assumptions that
18 market participants would use in pricing the good or service. In developing those
19 assumptions, KCP&L need not identify specific market participants. Rather, KCP&L
20 should identify characteristics that distinguish market participants generally, considering
21 factors specific to:

22
23 (a) the good or service,

24 (b) the principal (or most advantageous) market for the good or service, and

1 (c) market participants with whom KCP&L would transact in that market.

2
3 Market participants are buyers and sellers in the principal (or most advantageous)
4 market for goods or services that are:

5
6 a. Not related parties

7 b. Knowledgeable, having a reasonable understanding about the good or service
8 and the transaction based on all available information, including information that
9 might be obtained through due diligence efforts that are usual and customary

10 c. Able to transact for the good or service

11 d. Willing to transact --motivated but not forced or otherwise compelled to do so.

12
13 KCP&L / GMO Labor

14 Since all KCP&L / GMO employees are employed by KCP&L, labor may be charged to
15 Non-regulated affiliates/products. To determine the fair market price of KCP&L
16 employee labor and benefits, KCP&L will employ the following method:

17 KCP&L's Human Resources Department will provide current market surveys which will
18 be used to support the billing of labor and benefits charged to non-regulated affiliates.

19 If the types of services provided by KCP&L to an affiliate are normally only
20 provided by regulated electric utilities, then survey results that include only other

21 regulated electric utilities will be appropriate. If the types of services provided by

22 KCP&L to an affiliate are not only associated with regulated electric utilities, including
23 but not limited to services such as treasury, accounting, human resources,

24 procurement, engineering, legal, then the market surveys may include companies

1 outside of the electric utility industry and preferably in the Midwest region of the U.S.

2
3 KCP&L / GMO Non-Labor

4 For all non-labor affiliate purchases exceeding corporate established competitive bid
5 policies, KCP&L will do the following:

6 The Procurement Department will solicit and obtain three competitive bids from non-
7 affiliated vendors in addition to the bid from the affiliate. Prior to awarding the bid to an
8 affiliate, the Procurement Department will review the bids received and
9 use its procurement expertise to determine if the price proposed by the affiliate is within
10 the range of the three bids received from the non-affiliated vendors.

11
12 Allocation of Costs Between KCP&L / GMO

13 The above language is subject to the Commission variance from the affiliate transaction
14 rule granted to KCP&L and GMO in Case No. EM-2007-0374.

15
16 **Fair Market Price:** ~~The fair market price is the price of a comparable good or service in~~
17 ~~an arms-length transaction. The prevailing market price, when it exists will be used to~~
18 ~~document the pricing of goods and services to a non-regulated affiliate. For many non-~~
19 ~~regulated transactions, FDC approximates market value since affiliates are sharing~~
20 ~~costs that reflect current market prices. In the absence of current comparable market~~
21 ~~prices, benchmarking may be used to ensure compliance if approved by the~~
22 ~~Commissions in subsequent filings.~~

1 ~~Since all company~~Since all GPE and affiliate employees are employed by KCP&L, labor
2 may be charged to non-regulated affiliates/products. To determine pricing, KCP&L's
3 ~~Human Resource~~Supply Chain Department will provide ~~market surveys~~information
4 ~~regarding rates charged by non-regulated vendors to support~~determine whether the
5 billing of labor charged to non-regulated affiliates can be at the FDC as described in
6 Tabs B, C, D & E ~~in order to demonstrate that the services provided fall within an~~
7 ~~acceptable range of prices charged for such services in the open marketplace, or fair~~
8 ~~market price charged by non-affiliated vendors.~~

9
10 For non-labor purchases, ~~the Company requires~~KCP&L and GMO require competitive
11 bidding for all service and material procurements over \$75,000. For these items, at
12 least three bids are normally obtained. For all affiliate transactions that exceed
13 \$75,000, the ~~Procurement~~Supply Chain Department will review the transactions to
14 ensure the service provided falls within an acceptable range of prices charged for such
15 services in the open marketplace.

16
17 Sole sourcing may be used for special circumstances with proper authorization for
18 transactions exceeding \$75,000. For example, sole sourcing may be allowed in
19 emergency situations where time is not available to acquire multiple bids or for
20 specialized areas with a limited number of suppliers. Documentation is maintained as
21 to why sole sourcing was required. The ~~Procurement~~Supply Chain Department will
22 review the transactions to ensure the product or service provided falls within an
23 acceptable range of prices charged for such products or services in the open
24 marketplace.

1
2 On an annual basis, transactions between regulated and unregulated affiliates will be
3 reviewed for compliance with the fair market vs. FDC pricing policy. Any variances from
4 the policy will result in a billing adjustment.
5

6 **Fair Market Price (FMP).** The fair market price is the price that would be received to sell or
7 acquire a good or service in an orderly transaction (i.e., not a forced liquidation or distressed
8 sale) between market participants at or near the measurement date under current market
9 conditions. The fair market price will be used to document the pricing of goods and
10 services to a non-regulated affiliate. In the absence of current comparable market
11 prices, benchmarking, if approved by the MoPSC may be used.
12

13 The transaction to sell a good or provide a service is a hypothetical transaction at the
14 measurement date, considered from the perspective of a market participant that holds
15 the good or provides the service. The objective is to determine the price that would
16 be received to sell or paid to acquire the good or service at or near the measurement
17 date (an exit price).
18

19 Fair Value under generally accepted accounting principles ("GAAP") can be found in
20 Accounting Standards Codification 820
21

22 **Fair Value Measurement.** Fair Value under generally accepted accounting principles
23 ("GAAP") can be found in Accounting Standards Codification 820. Fair Value is
24 defined as the price that would be received to sell an asset or paid to transfer a liability

1 in an orderly transaction between market participants at the measurement date. For
2 purposes of this CAM, assets and liabilities in this definition will be the same for goods
3 and services. KCP&L / GMO shall use a valuation technique that is appropriate for
4 the circumstances and for which sufficient data is available to measure fair value
5 maximizing the use of relevant observable inputs and minimizing the use of
6 unobservable inputs. The objective of using a valuation technique is to estimate the
7 price at which an orderly transaction to sell the goods or to provide a service would
8 take place between market participants at the measurement date under current market
9 conditions.

10
11 KCP&L / GMO will use the market approach to determine fair value. The market
12 approach is described in (ASC 120 and Financial Accounting Standard 157
13 ("FAS 157"))

14
15 The market approach is valuation technique that uses prices and other relevant
16 information generated by market transactions involving identical or comparable
17 (i.e., similar) goods and services. (A quoted price in an active market provides the
18 most reliable evidence of fair value.)

19
20 A fair market price is a market-based measurement that should be determined based on
21 the assumptions that market participants would use in pricing the good or service. As a
22 basis for considering market participant assumptions in fair market price determinations,
23 this CAM uses a fair value hierarchy (described below) that distinguishes between:
24

1 (1) market participant assumptions developed based on market data obtained from
2 sources independent of the regulated utility (observable inputs) and

3
4 (2) the regulated utility's own assumptions about market participant assumptions
5 developed based on the best information available in the circumstances
6 (unobservable inputs).

7
8 The use of unobservable inputs is allowed only in situations in which there is little, if
9 any, market activity for the good or service at or near the measurement date. In those
10 situations, KCP&L need not undertake all possible efforts to obtain information about
11 market participant assumptions. However, KCP&L must not ignore information about
12 market participant assumptions that is reasonably available without undue cost and
13 effort.

14
15 The fair value of the good or service shall be determined based on the assumptions that
16 market participants would use in pricing the good or service. In developing those
17 assumptions, KCP&L need not identify specific market participants. Rather, KCP&L
18 should identify characteristics that distinguish market participants generally, considering
19 factors specific to:

20
21 (a) the good or service,
22 (b) the principal (or most advantageous) market for the good or service, and
23 (c) market participants with whom KCP&L would transact in that market.
24

25 Market participants are buyers and sellers in the principal (or most advantageous)
26 market for goods or services that are:

27
28 a. Not related parties
29 b. Knowledgeable, having a reasonable understanding about the good or service
30 and the transaction based on all available information, including information that
31 might be obtained through due diligence efforts that are usual and customary
32 c. Able to transact for the good or service

1 d. Willing to transact --motivated but not forced or otherwise compelled to do so.

2
3 Inputs refer broadly to the assumptions that market participants would use in pricing a
4 good or service. Inputs may be observable or unobservable:

5
6 a. Observable inputs are inputs that reflect the assumptions market participants
7 would use in pricing the good or service developed based on market data
8 obtained from sources independent of the regulated utility.

9
10 b. Unobservable inputs are inputs that reflect the regulated utility's own
11 assumptions about the assumptions market participants would use in pricing
12 the good or service developed based on the best information available in the
13 circumstances.

14 15 Fair Value Hierarchy

16
17 In the process of determining the fair market price for a good or service provided to or
18 received from an affiliate, KCP&L will use a fair value hierarchy. This hierarchy is based
19 very generally and only conceptually on the type of hierarchy found in Professional
20 Accounting Pronouncements, such as *Financial Accounting Standard No. 57, Fair Value*
21 *Measurements and Accounting Standards Codification ("ASC") 820 Fair Value*
22 *Measurements.*

23
24 The fair value hierarchy prioritizes the inputs to valuation techniques used to measure
25 fair market price into three broad levels. The fair value hierarchy gives the highest
26 priority to quoted prices (unadjusted) in active markets for identical goods and services
27 (Level 1) and the lowest priority to unobservable inputs (Level 3).

28 29 Level 1 inputs

30 Level 1 inputs are quoted prices (unadjusted) in active markets for identical goods or
31 services that the regulated utility has the ability to access at or near the measurement

1 date (date of the transaction). An active market for a good or service is a market in
2 which transactions for the good or service occur with sufficient frequency and volume to
3 provide pricing information on an ongoing basis. A quoted price in an active market
4 provides the most reliable evidence of a fair market price and shall be used to measure
5 the fair market price (as required by 4 CSR 240-20.015(2)(A) whenever available.

6
7 The MoPSC's Affiliate Transactions Rule requires at 4 CSR 240-20.015(3)(A) that when
8 a utility purchases information, assets, goods or services from an affiliate, the utility
9 shall either obtain competitive bids or demonstrate why competitive bids were neither
10 necessary nor appropriate. The obtaining of competitive bids for the purchase of goods
11 or services by the utility may constitute Level 1 inputs for the purposes of this CAM.

12 **Level 2 inputs**

13 Level 2 inputs are inputs other than quoted prices included within Level 1 that are
14 observable for the good or service, either directly or indirectly. If the good or service has
15 a specified (contractual) term, a Level 2 input must be observable for substantially the
16 full term of the good or service. Level 2 inputs include the following:

- 17 a. Quoted prices for similar goods or services in active markets
- 18 b. Quoted prices for identical or similar goods or services in markets that are
- 19 not active.
- 20 c. Inputs other than quoted prices that are observable for the good or service
- 21 d. Inputs that are derived principally from or corroborated by observable market
- 22 data by correlation or other means (market-corroborated inputs).

23
24
25
26 Depending on the nature of the benchmark, benchmarking practices (if approved by the
27 MoPSC - 4 CSR 240-20.015(3)(D)), can constitute a Level 2 input.

28 **Level 3 inputs**

1 Level 3 inputs are unobservable inputs for the good or service. Unobservable inputs
2 shall be used to measure the FMP to the extent that relevant observable inputs are not
3 available, thereby allowing for situations in which there is little, if any, market activity for
4 the good or service at or near the measurement date. Unobservable inputs shall reflect
5 the regulated utility's own assumptions about the assumptions that market participants
6 would use in pricing the good or service. Unobservable inputs shall be developed based
7 on the best information available in the circumstances, which might include the
8 regulated utility's own data.

9
10 In developing unobservable inputs, KCP&L need not undertake all possible efforts to
11 obtain information about market participant assumptions. However, KCP&L shall not
12 ignore information about market participant assumptions that is reasonably available
13 without undue cost and effort. Therefore, KCP&L's own data used to develop
14 unobservable inputs shall be adjusted if information is reasonably available without
15 undue cost and effort that indicates that market participants would use different
16 assumptions.

GREAT PLAINS ENERGY INCORPORATED**Kansas City Power & Light Company(KCP&L)/
KCP&L Greater Missouri Operations Company****CUSTOMER INFORMATION**

~~When a customer of the regulated utility requests information about a product or service provided by an unregulated affiliate, the customer may receive the requested information. In order to prevent an unfair advantage to the unregulated affiliate, the customer will be provided with an oral or written disclaimer that the unregulated affiliate is not tied to the regulated utility and that other service providers may be available.~~

~~In addition, access to specific customer specific information by an affiliate will be prohibited shall not be made available to affiliated or unaffiliated entities for other than regulated purposes unless authorized with the consent of the customer and any marketing materials or advertisements for the unregulated affiliates with similar names, logos or trademarks to regulated affiliates will state it is not regulated.~~

~~Customer information owned or controlled by the regulated entity shall be considered an intangible asset of the regulated utility for the purposes of compliance with the MoPSC's Affiliate Transactions Rule. As required by the MoPSC's Affiliate Transactions Rule, any transfer of KCP&L or GMO regulated utility specific customer information by KCP&L to any entity, whether that entity is an affiliate or whether that entity is not an affiliate~~

1 (i.e., an unaffiliate), must be specifically consented to by that customer or otherwise
2 provided by law or MoPSC rule or Orders.

3
4 General or aggregated customer information shall be made available to affiliated or
5 unaffiliated entities upon similar terms and conditions.

6
7 KCP&L will may set reasonable charges for costs incurred in producing customer
8 information. Customer information includes information provided to KCP&L by affiliated
9 and unaffiliated entities. 4 CSR 240-20.015(2)(C).

GREAT PLAINS ENERGY INCORPORATED**Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company****RECORD KEEPING REQUIREMENTS**

~~The Company's~~ **KCP&L's and GMO's** affiliate transactions policies and procedures are governed by the rules and regulations of FERC and the Public Service Commission of the State of Missouri. **GPEKCP&L** will maintain each affiliate's books and records separately and each will be maintained so affiliate transactions are auditable on the company's books. Affiliate transaction records will document the cost of transactions, the methods used to assign costs and descriptions of the services provided. Affiliate transactions will be retained for a period of at least six years or as required to meet regulatory rules. Any nonassignment of affiliate costs or variances from the costing methods outlined in the CAM will be tracked and provided for regulatory review on an annual basis.

An Affiliate Transaction Report will be submitted annually for review or as required to meet all regulatory requirements. The annual filing will include the following:

- 1) A list of affiliate entities
- 2) A description and dollar amount of all affiliate transactions
- 3) A list of all contracts between affiliates
- 4) A list of affiliate transactions without a written contract
- 5) The basis used for **pricing the affiliate transaction transaction (FDC or fair market price)**

1 6) A Code of Conduct which discusses training, enforcements and audits.

2 7) Cost Allocation Manual

3
4 ~~The Company~~KCP&L will conduct periodic audits to review affiliate transactions for
5 compliance with the CAM's documented policies and procedures and with FERC and
6 state regulatory rules and orders.

GREAT PLAINS ENERGY INCORPORATED**Kansas City Power & Light Company (KCP&L)/**
KCP&L Greater Missouri Operations Company**TRAINING**

~~Annually, employees are required to complete Great Plains Energy's Code of Ethical Business Conduct which includes training and proper compliance with accounting and record keeping rules and procedures, antitrust regulations, fair trading and various ethical issues. The on-line training is mandatory for all employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.~~

~~Also annually, certain employees are required to complete the FERC Standards of Conduct course which includes, among other things, training and proper compliance with FERC transmission affiliate rules for transmission providers. The on-line training is mandatory for certain employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.~~

~~New supervisors are required to complete Supervisor's Training. Beginning in 2014, a portion of the training will be dedicated to the rules governing affiliate transactions to ensure new supervisors are properly trained and informed regarding the Company's affiliate transaction policies and procedures and how they impact their departments.~~

1 KCP&L will identify the departments functional areas that will be involved in the
2 provision of goods, services, information, or assets to GPE and its affiliates per
3 executed written agreements.

4
5 All KCP&L employees (including supervisors and executives) and their supervisors who
6 will be involved in the provision of goods, services, information, or assets to GPE, its
7 affiliates, and nonregulated operations are to receive overall training regarding the
8 MoPSC's Affiliate Transactions Rule. KCP&L is attempting to arrange for this or
9 portions of this training to be performed by MoPSC personnel.

10
11 All KCP&L employees will be instructed that no goods, services, information, or assets
12 are to be provided to GPE and its affiliates without being specified in an executed
13 written agreement.

14
15 All KCP&L employees and their supervisors will be given a copy of the executed written
16 agreement related to the goods, services, information, or assets they will provide to
17 GPE and its affiliates.

18
19 In addition, employees (including supervisors and executives) are trained on account
20 coding and how to code their time and other charges to properly reflect their activities.

21 As part of the system upgrade, also referred to as the SABER (Supply Chain,
22 Accounting, Budgeting and Enterprise Reporting) process, training programs were
23 initiated to provide employees information and training on chart fields, account
24 distribution and transaction processing. The SABER curriculum included a combination

1 ~~of classroom, web-based and self-directed training sessions, and supervisors are to be~~
2 ~~trained as to the proper recording required for the goods, services, information, or~~
3 ~~assets they will be providing to GPE and its affiliates.~~ The on-line training materials are
4 maintained to provide continued support for ~~accounting related affiliate transactions~~
5 ~~reporting and recording~~ questions and issues ~~and the Accounting and Regulatory~~
6 ~~department personnel.~~ KCP&L will provide individual training as requested.

7
8 In
9 Beginning in 2014, ~~the~~ training courses ~~noted above~~ will be enhanced to include ~~more all~~
10 detailed information regarding ~~state affiliate rules and expectations and employees the~~
11 MoPSC Affiliate Transactions Rule and expectations to each designated employee
12 (including supervisors and executives) ~~and his/her supervisor regarding the specific~~
13 ~~goods, services, information, or assets he/she provides to GPE and its affiliates.~~
14 Employees ~~and their supervisors~~ will be requested to certify if they have knowledge of
15 any potential abuses specific to affiliate transactions. ~~In addition, internal, and that~~
16 ~~those abuses have been communicated in writing to the KCP&L CAM Team. Internal~~
17 communications, department Intranet sites and new employee orientation will be
18 updated ~~and maintained~~ to provide additional information on affiliated entities and
19 affiliate rules and requirements. Internal communications ~~may shall~~ include company-
20 wide leadership meetings, various staff meetings, manager-specific communications,
21 company-wide e-mail announcements and printed communications ~~regarding the~~
22 MoPSC's Affiliate Transactions Rule and related topics.

1 KCP&L employees and their supervisors will be instructed to notify other employees not
2 directly engaged in the provision of goods, services, information, or assets to an affiliate
3 or non-regulated activity that they are providing to GPE and its affiliates when providing
4 support that their time on this matter and it must be charged to GPE or the impacted
5 affiliate or non-regulated activity. KCP&L executives shall be made aware of their
6 responsibilities regarding compliance with the MoPSC's Affiliate Transactions Rule and
7 will receive specific training commensurate to those responsibilities.

8
9 KCP&L will make use, to the maximum extent available, of combination edit controls to
10 facilitate the accurate recording of affiliate transactions. KCP&L will ensure that
11 accounting personnel code SABER Combination Edits on people who are designated to
12 provide information, assets, goods or services.

GREAT PLAINS ENERGY INCORPORATED

Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company

VARIANCES

Variance means The Affiliate Transactions Rule variance process is described in 4 CSR 240-20.015(10).

KCP&L understands that with limited exceptions an exemption needs to be granted by or be in process before the Missouri commission MoPSC from anyan applicable standard pursuant to the Affiliate Transactions Rule 4 CSR 240-20.015 before KCP&L may participate in an affiliate transaction rules 4 CSR 240-20.015. GPE and its affiliates may use a different that is not consistent with the MoPSC's Affiliate Transactions Rule. The limited exception as outlined in the rule is related to the affiliated transaction pricing methodology for standard and only when KCP&L or GMO believes complying with the standards set out in the affiliate transactions than those described in the GAM if it is determined that the current method is not rule would to its best knowledge and belief not be in the best interests of its regulated customers. If any such pricing variance were to occur the transaction would be documented and communicated to the applicable regulatory agencies as, KCP&L or GMO must request a variance through a written application to the MoPSC or provide notice to the secretary of the MoPSC and the Office of the Public Counsel within ten (10) days of the non-complying transaction.

1
2 The notice is required for further review and approval to provide a detailed explanation
3 as to; 1) the reasons the affiliate transaction should be exempted and 2) how the non-
4 complying transaction is in the best interests of KCP&L's or GMO's regulated
5 customers. KCP&L and GMO are not to participate in an affiliate transaction that does
6 not comply with the MoPSC's Affiliate Transactions Rule without a variance granted by
7 or properly noticed to the MoPSC.

8
9 ~~To comply with Missouri affiliate transaction rule 4 CSR 240-20.015 (10) (A)2, the~~
10 ~~Company will file notice of any non-complying affiliate transaction occurrence. The~~
11 ~~notice will contain a detailed explanation of why the affiliate transaction was exempt~~
12 ~~from affiliate requirements and why the variance was in the best interest of regulated~~
13 ~~customers.~~

14
15 At this time, KCP&L has variances granted by the MoPSC regarding transactions with
16 GMO (Case No. EM-2007-0374) and the provision of goods, services, information, and
17 assets to Transource and Transource Missouri (Case No. EO-2012-0367). KCP&L and
18 GMO have no variances pending before the MoPSC or noticed in accordance with the
19 requirements of 4 CSR 240-20.015(10)(A)(2).
20

GREAT PLAINS ENERGY INCORPORATED**Kansas City Power & Light Company (KCP&L)****GLOSSARY OF TERMS AND DEFINITIONS****ADD DESCRIPTION OF ALL OTHER AFFILIATES****A**

Affiliate Entity— Companies that are related to each other due to common ownership or control.
(See 4 CSR 240-20.015 (1)(A))

Affiliate Transaction—Transactions for the purchase or sale of any information, asset ~~asset~~, product, or service ~~service~~, or portion of any asset, product, or service between a regulated electrical company and an affiliated entity. Affiliate transactions also include all transactions between any unregulated business operation of a regulated electrical company and the regulated business operations of an electrical company. (See 4 CSR 240-20.015 (1)(B))

Arms Length – the standard of conduct under which unrelated parties, each party acting in its own best interest, negotiate and carry out a particular transaction.

Allocation – A process of assigning costs by distribution or apportionment when a direct method does not exist or is impractical.

B

Business Unit – A separate legal company within GPE or a distinct business/regulatory division within a legal entity.

C

Capital Expenditure – Expenditures that are recorded as assets on the financial books and are subtracted from revenues over an extended period of time through some form of capital recovery, i.e. depreciation.

Control – The power to direct or indirectly set policy for an entity. Generally requires beneficial ownership of 10% or more of the voting securities of a copy or a partnership interest.

Corporate Support — Providing affiliates oversight and services at the corporate level for such things as human resources, financial reporting and legal services.

Cost Allocation Manual (CAM)—A document of a company's cost allocation policies and related procedures. The CAM provides guidelines for affiliate transactions designed for compliance with Mo. Affiliate Transaction Rule 4 CSR 240-20.015.

Cost Allocation Factors – The methods or ratios used to apportion costs.

Costs – An expenditure or outlay of cash, other property, capital stock or services identified with goods or services purchased. Some costs may be expensed, others may be capitalized.

Corporate Support – means joint corporate oversight, governance, support systems and personnel, involving payroll, shareholder services, financial reporting, human resource, employee records, pension management, legal services, and research and development activities. (See 4 CSR 240-20.015 (1)(D))

Cost Allocation Manual (CAM) – capitalized.

The CAM is the document in which a utility set out in detail the criteria, guidelines and procedures relating to cost allocation, market valuation, and internal cost practices and procedures which it proposes for processing affiliate transactions. The utility shall include in its annual CAM, the criteria, guidelines and procedures it will follow to be in compliance with MoPSC Affiliate Transactions Rule 4 CSR 240-20.015.

D

Depreciation – A term used to describe the expensing of a fixed asset over a period of time, i.e. capitalized plant costs are depreciated, or expensed, over the useful life of the plant.

Derivatives – A financial instrument, the price of which is dependent upon the value of one or more underlying securities, equity indices, debt instruments or agreed upon pricing agreement.

Direct Costs – A cost that can be specifically identified with a particular business activity within a specific business unit.

E

E-CORP – A business unit for MPS and SJLP costs that are not specifically identifiable to one or the other.

F

FERC – Federal Energy Regulatory Commission.

Fair Market Price – Fair Market Price ("FMP") is the price that would be received to sell or acquire a good or service in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at or near the measurement date under current market conditions.

Fully Distributed Costs (FDC) – A methodology that examines all costs of a company in relationship to all the goods and services produced. FDC requires recognition of all costs incurred directly or indirectly used to produce a good or service. Costs are assigned either through a direct or allocated approach, or through a general allocation. (See 4 CSR 240-20.015 (1)(F))

G

GAAP – Generally accepted accounting principles.

GMO – A wholly owned subsidiary of Great Plains Energy Incorporated, whose primary purpose is to provide electricity to customers within its regulated Missouri territories of MPS and L&P.

GMO – KCP&L Greater Missouri Operations Company (GMO) is an integrated, regulated electric utility that provides electricity to customers in the state of Missouri. GMO also provides regulated steam service to certain customers in the St. Joseph, Missouri area. GMO has two active wholly owned subsidiaries, GMO Receivables Company and MPS Merchant Services.

1 Inc. (MPS Merchant). MPS Merchant has certain long-term natural gas contracts remaining
2 from its former non-regulated trading operations. GMO is a wholly owned subsidiary of Great
3 Plains Energy Incorporated.

4
5 **GMO Receivables Company** – GMO Receivables Company is a wholly owned subsidiary of GMO
6 to whom it sells its retail electric accounts receivable.

7
8 **GPE** – Great Plains Energy Incorporated, the holding company.

9
10 **GPE Transmission Holding Company, LLC** – a GPE subsidiary which holds 13.5% of Transource
11 Great Plains Energy, LLC, a Missouri corporation incorporated in 2001, is a transmission joint
12 venture project public utility holding company and does not own or operate any significant assets
13 other than the stock of its subsidiaries. Great Plains Energy's wholly owned direct subsidiaries
14 with operations or active subsidiaries are KCP&L, GMO, and GPETHC.

15
16 **GPES (or Service Company)** – Great Plains Energy Service Company, a subsidiary of GPE.

17
18 **GPE Transmission Holding Company, LLC (GPETHC)** – GPE Transmission Holding Company,
19 LLC (GPETHC) owns 13.5% of Transource Energy, LLC (Transource) with the remaining 86.5%
20 owned by AEP Transmission Holding Company, LLC (AEPTHC), a subsidiary of American
21 Electric Power Company, Inc. GPETHC accounts for its investment in Transource under the
22 equity method. Transource is focused on the development of competitive electric transmission
23 projects.

24
25 **General Allocator** – Expenses for which no causal relationship exists are considered
26 unattributable. Shared residual costs incurred for the common benefit of both regulated
27 and nonregulated activities, but which are considered unattributable are allocated to
28 regulated and nonregulated activities by the general allocator. The general allocator is
29 computed by using the ratio of all expenses directly assigned or attributed to regulated
30 and nonregulated activities to total expenses of the utility.

31 **I**

32
33 **Indirect Costs** – Costs that are allocated assigned because they cannot be identified with a
34 particular service or business unit.

35 **K**

36
37 **KCC** – The State Corporation Commission of the State of Kansas.

38
39 **KCP&L** – Kansas City Power & Light Company, a wholly owned subsidiary of Great Plains Energy,
40 whose purpose is to provide electricity to customers within its regulated service territory in
41 Missouri and Kansas.

42
43 **KCP&L Receivables Company** – KCP&L Receivables Company is a wholly owned subsidiary of
44 KCP&L to whom it sells all of its retail electric accounts receivable.

45
46 **KCP&L Solar** – A wholly owned subsidiary of KLT, that sells solar systems or solar service
47 agreements.

48
49 **KLT** – KLT Inc. is a wholly owned non-regulated subsidiary of Great Plains Energy.

L

L&P – St. Joseph Light & Power, a regulated division within GMO.

M

Market Price – The value of a good or service generally substantiated by arms-length transactions, competitive transactions, auction prices or appraisal values.

Massachusetts Formula – A general allocator used to distribute common costs benefiting more than one business unit.

MPS – Missouri Public Service, a regulatory division within GMO.

MPSC**MoPSC** – Public Service Commission of the State of Missouri.

P

Preferential Service – Action by a regulated company that gives an affiliated entity an advantage or preference over its competitorsnon-affiliated entities.

T

Transfer Pricing – the pricing of goods and services between affiliated entities.

Transource Energy, LLC – A joint venture between GPE and American Electric Power formed in 2012 to pursue regional competitive transmission projects.

V

Variance – An exemption granted by a regulatory commission for any applicable standard or rule.

W

WCNOC – Wolf Creek Nuclear Operating Corporation. Reported as part of the KCP&L.

Kansas City Power & Light Company (KCP&L)/
KCP&L Greater Missouri Operations Company

REPORTING PERIOD RESULTS

Reporting period results should include:

- A summary of charges by absolute total with the amount charged to or billed from each subsidiary or affiliate of GPE including KCP&L. The KCP&L and GMO portions should identify charges to both regulated and each of its non-regulated activities.
- Two (2) page "Affiliate Transactions Report" (the document titled "[kcpl affiliate transaction filing 2013.pdf](#)" in KCP&L's 2013 CAM filing) for KCP&L and GMO each in their respective CAMs.
- A schedule listing all changes from prior CAM filing.
- A listing of all CAM changes that have not been approved by MoPSC.

Kansas City Power & Light Company (KCP&L)**TESTS**

KCP&L will complete the following tests and report the results of the tests in its annual CAM filing as a function of quality control for each future reporting period:

- Employees who complete or assist in the completion of IRS Form 7004 are to notify the CAM Team within five business days of any material changes from KCP&L's prior year tax return filing. The CAM will be checked to see whether entities identified in the Form 7004 are addressed in the CAM or an explanation is included in the CAM justifying why no costs were assigned to entities that are included on the Form 7004.
- Annual charges to GPE and each of its subsidiaries will be identified in a Summary Schedule and included in New Tab 1 Reporting Period Results. An explanation must be given as to the appropriateness of the absence of any charges to GPE or any of its affiliates.
- Affirmation regarding the following Affiliated Contracts examination:
 - 1) all contracts that exist are reported in the CAM
 - 2) all contracts reported in the CAM are currently in effect
 - 3) contracts no longer in effect have been removed from the CAM
 - 4) all affiliates that engage in transactions with KCP&L have a current contract or the CAM includes an explanation of why no contract exists and a certification that this treatment (engaging in transactions with no written contract) is consistent with the treatment KCPL provides to nonaffiliated entities.
 - 5) to the extent KCP&L finds that contracts exist that were not reported and contracts reported in the CAM are no longer effective, KCPL will take action to correct the discrepancies and institute appropriate controls to minimize the likelihood of future discrepancies.
- Affirmation that KCP&L's CAM Team has created and employ internal controls in the form of SABER Combination Edits to make sure that employees who provide affiliate services are charging time to the affiliates.
- Affirmation that each employee recognized as an officer or director of GPE or any of its subsidiaries has charged the appropriate amount of time to that entity or has included an explanation as to why no charges was appropriate.
- Affirmation that all documents used to support affiliate transaction fair market price determinations are reasonable and current.

- 1 • In all cases where GPE affiliates have no charges during the reporting year,
- 2 KCP&L will provide an explanation of how it did not provide any goods or services for
- 3 that entity to exist and/or that none of its employees or officers are employees or
- 4 officers of the affiliate.

Kansas City Power & Light Company (KCP&L)

AUDITS

Audits Completed:

KCP&L and GMO shall list all audits completed by or for KCP&L and GMO regarding affiliate transaction or non-regulated utility activity. The lists for KCP&L and GMO shall contain the title of the audits as well as a reference to the location where each audit report is retained. KCP&L and GMO should consider that the MoPSC Staff and Office of the Public Counsel will want to receive a copy of each audit report in a mutually agreeable medium with work papers. .

Audits Planned:

KCP&L and GMO shall list all audits planned regarding affiliate transaction or non-regulated utility activity by year for the five (5) years following the reporting period.

KCP&L and GMO shall provide a description of the general and specific audit areas of each planned audit.

Kansas City Power & Light Company (KCP&L)

Service Agreements

KCP&L does a majority of its business with non-affiliated entities through written agreements. KCP&L will not provide its affiliates preferential treatment by conducting business with these entities on an unspecified verbal basis unless KCP&L conducts business with non-affiliated entities on the same basis under similar circumstances.

KCP&L and affiliates will enter into service agreements which establish the terms and conditions for affiliate transactions with GPE and all existing subsidiaries/affiliates.

Service agreements will be based upon a standard service agreement, including a detailed description of goods and services from Appendix B of its current CAM, and provide, pricing, billing and payment methods.

KCP&L will develop within 60 days a standard service agreement and modify Appendix B to provide a description of services that can be traced to the work group providing the goods, assets, information, and services. Modification to the description of services in Appendix B provided by KCP&L will be necessary to accomplish this objective.

Appendix B's description of services will contain all goods, services, information, and assets that KCP&L will provide to the affiliates. Appendix B will be updated as necessary as new goods, services, information, and assets are added and the provision of certain goods, services, information, and assets are discontinued, if no longer needed.

1
2 KCP&L will not engage in an affiliate transaction without a current written service
3 agreement detailing the scope of any information, assets, goods or services that
4 KCP&L is obligated to provide to any affiliated entity unless KCP&L has a proper
5 variance to do so. Each service agreement will include a detailed and comprehensive
6 description of the scope of information, assets, goods or services that KCP&L is
7 permitted to provide pursuant to the terms of such service agreement. The written
8 service agreements are intended to comply with all applicable MoPSC rules and Orders
9 and to prevent any preferential treatment among the KCP&L affiliates.

10
11 Anytime there is a material change in any service agreement between KCP&L and
12 an affiliated entity, including changes in material contract terms and conditions and
13 scope, the CAM Team will be notified within five business days.

14
15 If KCP&L's service agreement with an affiliate does not contain the level of detail
16 needed to identify the KCP&L work group(s) involved in the provision of goods, assets,
17 information, or services specified in the service agreement, KCP&L will develop a work
18 plan defining portions or parts of KCP&L that will be providing the information, assets,
19 goods or services that is specified in the contract or memorandum of understanding
20 (MOU). This work plan will identify the work groups and employee positions that will be
21 providing information, assets, goods or services to the affiliated entity or nonregulated
22 activity. The work plan must be provided to the CAM Team and KCP&L cannot provide
23 information, assets, goods or services without the work plan being developed.

1 KCP&L must specifically approve and sign any contract or MOU that obligates KCP&L
2 to provide goods, assets, or information or perform services to an affiliate or an
3 unaffiliated third party.

4
5 Anytime there is an addition to or a deletion of a nonregulated activity for KCP&L and/or
6 GMO or an affiliated entity, the CAM group will be notified within the same day. All
7 additions to or deletions of nonregulated activities or affiliated entities will be submitted
8 within 30 days as a supplemental attachment to the current CAM filing.

9
10 Anytime there is a change in the relationship between KCPL and a nonregulated activity
11 or an affiliated entity, including changes in contract (or MOU) terms and conditions and
12 scope, the CAM group will be notified within the same day. This information will be will
13 be submitted within 30 days as a supplemental attachment to the current CAM filing.