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James M. Fischer
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April 24, 2002

Mr. Dale Hardy Roberts
Chief Regulatory Law Judge/Secretary
Missouri Public Service Commission
200 Madison Street, Suite 100
P.O. Box 360
Jefferson City, Missouri 65102

FILED³

APR 24 2002

**Missouri Public
Service Commission**

RE: Kansas City Power & Light Company
Case No.

Dear Mr. Roberts:

Enclosed for filing in the above-referenced matter is an original and eight (8) copies of the Application of Kansas City Power & Light Company for an Accounting Authority Order.

Thank you for your attention to this matter.

Sincerely,

James M. Fischer
James M. Fischer

Enclosures

cc: Office of the Public Counsel
Dana K. Joyce

FILED³

APR 24 2002

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

Missouri Public
Service Commission

In the Matter of the Application of)
Kansas City Power & Light Company for)
an Accounting Authority Order Regarding)
Accounting for Extraordinary Cost)
Relating to Storm Damage.)

Case No. _____

**APPLICATION OF KANSAS CITY POWER & LIGHT COMPANY FOR AN
ACCOUNTING AUTHORITY ORDER REGARDING ACCOUNTING FOR
EXTRAORDINARY COST RELATING TO STORM DAMAGE**

Comes now Kansas City Power & Light Company ("KCPL"), pursuant to Section 393.140(4), RSMo, and 4 CSR 240-2.060 and 2.080, and respectfully applies for an Accounting Authority Order regarding KCPL's accounting for extraordinary costs relating to a severe ice storm that destroyed KCPL's property and equipment on January 30 and 31, 2002. KCPL requests that these extraordinary costs be deferred to Account 182.3 and amortized over a five-year period. In support thereof, KCPL states:

1. KCPL is a corporation duly organized and existing under and by virtue of the laws of the State of Missouri, with its principal office located at 1201 Walnut, Kansas City, Missouri 64106; e-mail: www.kcpl.com; telephone: (816) 556-2200; fax (816) 556-2787. KCPL is an "electrical corporation" and a "public utility" as defined in Sections 386.020(12) and (32), RSMo. KCPL is engaged in the generation, transmission, distribution and sale of electric energy to the public in portions of Kansas and Missouri.

2. KCPL has filed its Certificate of Good Standing in Case No. EF-2002-315, which is incorporated herein by reference.

3. Communications and correspondence in regard to this Application should be addressed to:

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4. In the past, the Commission has approved the deferral of incremental costs related to extraordinary events including a wind storm in 1982, an ice storm in 1984, flooding in 1993 and a snow storm in 1996. The January 30-31, 2002, ice storm caused more damage to KCPL's property and equipment than any of these previous events.

5. On January 30 and 31, a severe ice storm hit KCPL's system. Accumulations of up to two inches of ice on trees, lines and equipment caused unprecedented damage and destruction to KCPL's facilities. At the peak of the storm, over 305,000 of KCPL's approximate 450,000 customers had lost electric service. Almost 200 of KCPL's 550 metro circuits were completely out at some point in the storm. In order to restore service as quickly as practicable, KCPL utilized 447 outside utility and contractor crews and 314 outside tree crews, in addition to

the 200 KCPL and local contract crews. Personnel from eleven utilities and ten contractors from sixteen states were used in the restoration efforts.

6. The January, 2002, ice storm threatens financial hardship to KCPL because rates in Missouri are set on a prospective basis, and no allowance is included for the possibility of unusual expenses related to a natural disaster such as this storm. The storm has increased costs beyond what KCPL should, in its normal course of business, be expected to bear in a single year.

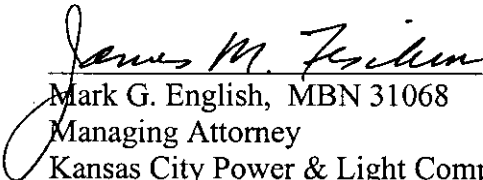
7. KCPL thus asks that the Commission permit incremental costs directly related to the ice storm including, but not limited to, labor costs, material purchases and repairs be deferred to Account 182.3, Other Regulatory Assets. Such deferral is consistent with previous regulatory procedures in Case Nos. ER-77-118, ER-83-49, EO-85-185, ER-94-197 and EO-97-224. In these cases, the Commission approved the deferral and subsequent amortization of extraordinary costs. In Case No. EO-85-185, the Commission allowed KCPL to include in its rates deferred costs associated with the 1984 ice storm. KCPL will seek recover of the unamortized portion of these deferred costs in future rate proceedings.

8. KCPL requests an order from the Commission authorizing the deferral of incremental storm costs to Account 182.3. KCPL also requests that these deferrals be amortized for financial reporting beginning with receipt of the Commission's Accounting Authority Order and continue over a five year, or sixty month, period.

9. KCPL has no pending action or final unsatisfied judgments or decisions against it from any state or federal agency or court which involve customer service or rates which has occurred within three (3) years of the date of the Application, except as identified on Exhibit A, attached hereto and incorporated herein. No annual report or assessment fees are overdue.

WHEREFORE, KCPL respectfully requests an Accounting Authority Order that allows both for the deferral of extraordinary storm costs and for their subsequent amortization over five years as described above.

Respectfully submitted,


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Attorneys for
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EXHIBIT A

The following is a listing of Applicant's pending actions or final unsatisfied judgments or decisions against it from any state or federal agency or court which involve customer service or rates, which action, judgment or decision has occurred within three (3) years of the date of this application:

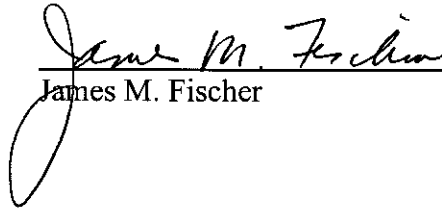
1. GST Appeal of Missouri Public Service Commission Decision; Case No. EC-99-553 in the Circuit Court of Cole County, Missouri; Docket No. 00CV324891; further appealed to the Court of Appeals of the Western District of Missouri by GST.
2. Hawthorn Station Incident Investigation before the Missouri Public Service Commission; Case No. ES-99-581

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing Application has been hand-delivered or mailed, First Class mail, postage prepaid, this 24th day of April, 2002, to:

Office of the Public Counsel
P.O. Box 7800
Jefferson City, MO 65102

Dana K. Joyce, General Counsel
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102



James M. Fischer