

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

In the Matter of the Application of Kansas City Power & Light Company for an Accounting Authority Order Regarding Accounting for Pension Benefits Recorded Under Statement of Financial Accounting Standards No. 88. )  
)  
) **Case No. EU-2006-0560**  
)  
)

**ORDER DIRECTING FILING**

Issue Date: August 24, 2006

Effective Date: August 24, 2006

On June 30, 2006, Kansas City Power & Light Company filed an application for an accounting authority order (AAO) authorizing KCPL to set up a regulatory asset or liability effective January 1, 2006, in Account 182.3 or 254, as appropriate, to track the difference in Financial Accounting Standard (FAS) 88 pension expense recorded for financial purposes and the level of FAS 88 pension expense built into rates.

The Commission issued an order on July 11, 2006, directing notice of the application be sent to all parties in KCPL's current rate case, ER-2006-0314, and establishing an intervention deadline of July 31, 2006. No applications to intervene were filed.

In order to move this case forward, the Commission will direct its Staff to file a recommendation. The Office of the Public Counsel may also file a recommendation.

**IT IS ORDERED THAT:**

1. The Staff of the Missouri Public Service Commission shall file its recommendation, or a report indicating when it expects to file a recommendation, no later than October 23, 2006.
2. The Office of the Public Counsel may file a recommendation no later than October 23, 2006.
3. This order shall become effective on August 24, 2006.

**BY THE COMMISSION**



Colleen M. Dale  
Secretary

( S E A L )

Nancy Dippell, Deputy Chief Regulatory  
Law Judge, by delegation of authority  
pursuant to Section 386.240, RSMo 2000.

Dated at Jefferson City, Missouri,  
on this 24th day of August, 2006.