

September 15, 2006

BY HAND DELIVERY

Ms. Cully Dale
 Secretary/Chief Regulatory Law Judge
 Missouri Public Service Commission
 Governor Office Building
 200 Madison Street
 Jefferson City, Missouri 65101

FILED³

SEP 15 2006

Missouri Public
 Service Commission

Re:

In the Matter of Kansas City Power & Light Co. for Approval to Make
 Certain Changes in Its Charges for Electric Service to Begin the
 Implementation of Its Regulatory Plan

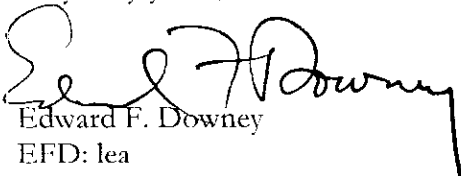
Case No. ER-2006-0314, Tariff No. YE-2006-0594

Dear Ms. Dale:

Attached for filing in the above-referenced case are an original and eight (8) copies of
Wal-Mart Stores, Inc.'s Rebuttal Testimony of James T. Selecky to be filed in the above-
 referenced matter.

Thank you for your assistance in bringing this filing to the attention of the
 Commission, and please call me if you have any questions.

Very truly yours,


 Edward F. Downey
 EFD: lea

cc: All Parties

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and Bryan Cave
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 Partnership
 London

Exhibit No.:
Witness: James T. Selecky
Type of Exhibit: Rebuttal Testimony
Issues: Cost of Service
Sponsoring Parties: Wal-Mart Stores East, LP
Case No.: ER-2006-0314

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

In the Matter of the Application of
Kansas City Power & Light Company
for Approval to Make Certain Changes
in its Charges for Electric Service to
Begin the Implementation of its
Regulatory Plan

Case No. ER-2006-0314

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Missouri Public
Service Commission

Rebuttal Testimony of

**James T. Selecky
on Cost of Service**

On Behalf of

Wal-Mart Stores East, LP

September 15, 2006



BRUBAKER & ASSOCIATES, INC.
ST. LOUIS, MO 63141-2000

Project 8627

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Application of
Kansas City Power & Light Company
for Approval to Make Certain Changes
in its Charges for Electric Service to
Begin the Implementation of Its
Regulatory Plan

Case No. ER-2006-0314

STATE OF MISSOURI)

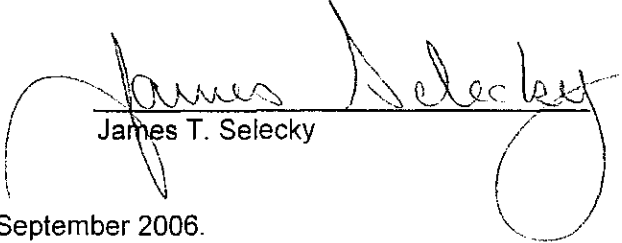
SS

COUNTY OF ST. LOUIS)

Affidavit of James T. Selecky

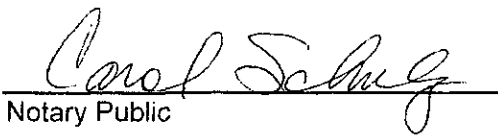
James T. Selecky, being first duly sworn, on his oath states:

1. My name is James T. Selecky. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 1215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141-2000. We have been retained by Wal-Mart Stores East, LP in this proceeding on their behalf.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony on cost of service issues which was prepared in written form for introduction into evidence in Missouri Public Service Commission Case No. ER-2006-0314.
3. I hereby swear and affirm that the testimony is true and correct and that it shows the matters and things it purports to show.


James T. Selecky

Subscribed and sworn to before this 15th day of September 2006.

CAROL SCHULZ
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis County
My Commission Expires: Feb. 26, 2008


Notary Public

My Commission Expires February 26, 2008.

**In the Matter of the Application of
Kansas City Power & Light Company
for Approval to Make Certain Changes
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Rebuttal Testimony of James T. Selecky

14 A No. I continue to support the use of the cost of service studies that allocate the fixed

BRUBAKER & ASSOCIATES, INC.

1 production cost either on the coincident peak method or the average and excess
2 demand method.

3 **Q DO YOU HAVE ANY COMMENTS TO MAKE REGARDING THE MPSC STAFF**
4 **WITNESS JANICE PYATTE'S TESTIMONY ON COST OF SERVICE ISSUES?**

5 A Yes. I oppose Ms. Pyatte's method of allocating production and transmission cost to
6 the classes using a version of the average and peak method. Because I have
7 addressed this issue in my direct testimony, I will not repeat any of the arguments.

8 **Q DO YOU HAVE ANY COMMENTS ON THE OFFICE OF PUBLIC COUNCIL**
9 **WITNESS BARBARA MEISENHEIMER'S DIRECT TESTIMONY ON COST OF**
10 **SERVICE?**

11 A Yes. One of the methods Ms. Meisenheimer proposes includes the allocation of
12 production costs on a version of an average and peak demand allocator. As
13 previously indicated, my opposition to utilizing the average and peak demand
14 allocator is discussed in my direct testimony.

15 The second method allocates the production plant using a time-of-use
16 allocator (TOU). The results of this allocation appear to overallocate costs on energy
17 and do not adequately rely on the summer peaks that drive KCPL's need for
18 additional capacity. Accordingly, I oppose this allocation method for production plant
19 because it does not properly reflect cost causation.

20 **Q DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY AT THIS TIME?**

21 A Yes, it does.

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OF THE STATE OF MISSOURI

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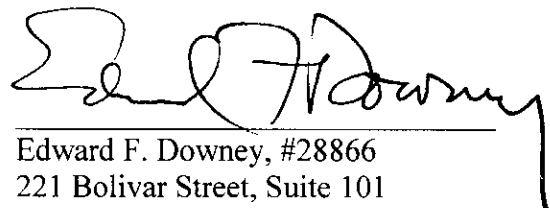
In the Matter of the Application)	
Of Kansas City Power & Light Company)	
For Approval to Make Certain Changes)	Case No. ER-2006-0314
In Its Charges for Electric Service)	Tariff No. YE-2006-0594
To Begin the Implementation of)	
Its Regulatory Plan)	

CERTIFICATE OF SERVICE

I hereby certify that the original and eight copies of the *Rebuttal Testimony of James T. Selecky* were filed with the above Commission on September 15, 2006, and a true and correct pdf copy of the document is being mailed electronically to the parties appearing on the attached certificate this 15th day of September, 2006.

Respectfully submitted,

BRYAN CAVE LLP



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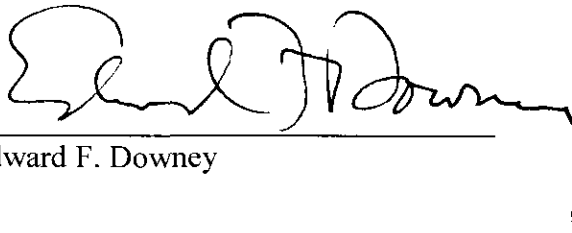
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