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Witness: Melissa K. Hardesty
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Sponsoring Party: KCP&L Greater Missouri Operations Company
Case No.: ER-2012-0175
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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2012-0175

REBUTTAL TESTIMONY

OF

MELISSA K. HARDESTY

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

Kansas City, Missouri
September 2012

"[redacted]**" Designates "Highly Confidential" Information Has Been Removed Pursuant To 4 CSR 240-2.135.**

REBUTTAL TESTIMONY

OF

MELISSA K. HARDESTY

Case No. ER-2012-0175

Q: Please state your name and business address.

A: My name is Melissa K. Hardesty. My business address is 1200 Main Street, Kansas City, Missouri, 64105.

Q: Are you the same Melissa K. Hardesty who pre-filed Direct Testimony in this matter?

A: Yes, I am.

Q: On whose behalf are you testifying?

A: I am testifying on behalf of KCP&L Greater Missouri Operations Company ("GMO" or the "Company") for St. Joseph Light & Power ("L&P") and Missouri Public Service ("MPS") territories.

Q: What is the purpose of your Rebuttal Testimony?

A: The purpose of my testimony is to rebut testimony provided by Missouri Public Service Commission Staff's ("Staff") witnesses Charles R. Hyneman concerning deferred income taxes related to GMO's fuel adjustment clause and Cary G. Featherstone concerning deferred income taxes related to the Crossroads generating facility ("Crossroads") and qualifying advanced coal tax credits ("Advanced Coal Credits") for Iatan 2.

FUEL ADJUSTMENT CLAUSE DEFERRED INCOME TAXES

Q: What is the purpose of this portion of your testimony?

A: I will explain why the deferred income taxes related to GMO's fuel adjustment clause should not be included in the net amount of deferred taxes included in rate base.

Q: Why should the deferred taxes related to the fuel adjustment clause be excluded from rate base?

A: On page 201 of the Staff's Cost of Service Report, Mr. Hyneman states that:

> Both GMO and the Staff are in agreement that the deferred tax impact of individual events and transactions that are included in and/or related to GMO's cost of service in the provision of electric service should be included in GMO's accumulated deferred income tax reserve and included in rate base.

The Company agrees that only deferred taxes associated with items included in cost of service should be included in rate base. In this case, the fuel adjustment clause has been excluded in calculation of cost of service. Therefore, the deferred taxes related to this item should be excluded from rate base.

CROSSROADS DEFERRED INCOME TAXES

Q: What is the purpose of this portion of your testimony?

A: I will explain why the deferred income taxes that the Staff has included as an offset to rate base for the Crossroads is not computed correctly.

Q: What is the amount of deferred income taxes related to Crossroads included by the Staff as an offset to rate base?

A: The Staff reduced rate base by $14.8 million for deferred income taxes related to Crossroads.

Q: How was this amount determined?

A: The Staff indicated that this amount was consistent with the level of deferred income taxes ordered by the Commission in the last GMO rate case, Case No. ER-2010-0356.

Q: Did GMO agree with the amount of deferred income taxes determined by the Commission in the last GMO rate case?

A: No. GMO did not agree with the amount of deferred income taxes related to Crossroads in the last case and subsequently filed an appeal regarding the issue. The appeal is currently before the Missouri Western District Court of Appeals for consideration.

Q: What concerns did the Company have with how the Crossroads deferred income taxes were computed in the last case?

A: There were two significant issues related to the computation of Crossroads deferred income taxes in the last case, 1) The amount determined by the Commission included deferred income taxes that were generated by a non-regulated affiliate of GMO prior to the sale of the facility to GMO and 2) The amount of deferred income taxes were not computed consistent with the value of Crossroads as determined by the Commission in the last case.

Q: Why should the deferred taxes generated by a non-regulated affiliate of GMO prior to the sale of the facility to GMO be excluded?

A: As stated on Page 200 of the Staff's Cost of Service report deferred income taxes are, in effect, a prepayment of income taxes by GMOs customers and are a source of cost-free funds to GMO to use in its utility operations. The Company believes it is appropriate to reduce GMO's rate base by deferred income taxes to avoid having customers pay a return on funds that are provided cost-free to the Company.

However, since the deferred income taxes related to Crossroads prior to the transfer to GMO were never a prepayment of income taxes by GMO's customers or any other customer in a regulated environment, the Company does not believe that it is appropriate to reduce its rate base for these deferred income taxes.

Q: Are deferred income taxes generally transferred on the sale of an asset and used to offset rate base of the purchaser?

A: If an asset has been included in a regulated environment since it was constructed or purchased, the deferred income taxes associated with that asset are generally required to be included as a reduction to rate base for the purchasing Company if the assets are still used to serve the same customers (or other regulated customers). This procedure ensures that customers who provided "cost-free" funds do not have to pay a return on those funds when they are transferred to a different but also regulated entity. In this case, the Crossroads units deferred income tax benefits were never a source of "cost-free" funds for GMO customers (or for any other regulated entity's customers). Therefore, it is not appropriate to reduce the rate base of Crossroads by the amount of deferred income taxes generated while it was owned by the non-regulated subsidiary.

Q: Why should the deferred income taxes be computed consistently with the value of Crossroads determined by the Commission?

A: In the case of Crossroads, deferred income taxes are computed based on the timing differences related to depreciation taken for income tax purposes before depreciation deductions have been taken for ratemaking or book purposes. If a portion of an asset's cost has been disallowed for ratemaking purposes, then the deferred income taxes associated with that portion of the asset should also be eliminated because they are

associated with depreciation taken on a portion of the asset disallowed. By leaving the deferred income taxes associated with the disallowed plant as an offset to rate base, the Commission has essentially reduced the rate base of GMO by the amount of the disallowance of the plant and by the amount of deferred income taxes associated with the disallowed plant, thus reducing the amount of rate base by more than what was originally included for that portion of the plant in the first place.

For example: If an asset is in rate base for $100 and has a deferred tax offset of $50 related to depreciation timing differences for the asset (net value in rate base is $50), and a Commission decides that the asset was only worth 50% of the cost that the Company paid, then the Commission should reduce the value of the asset by $50 and reduce the deferred income taxes by $25. If it only reduces the value of the asset by $50, then the net value of the asset included in rate base would be $0.

A $0 net value for the asset in rate base would be improper because the $25 of the deferred income taxes is related to depreciation deductions that were not in the cost of service calculation because they are related to the $50 of costs disallowed by the Commission. Therefore, the $25 deferred income taxes related to the disallowed asset would not be pre-paid by customers and should not offset the cost of the asset that the Commission allowed.

As you can see by the example, the Company believes that including deferred income taxes that are computed inconsistently with the value of Crossroads as determined by the Commission is unreasonable and improper. The Company asks that the deferred income taxes be computed consistently with the value of Crossroads as determined by the Commission.

Q: What would the deferred income taxes be if the value of Crossroads is computed consistently with the value of Crossroads as determined in the last GMO rate case and does not include any deferred income taxes generated by the affiliated non-regulated subsidiary?

A: The deferred taxes at August 31, 2012 related to Crossroads would be $4,221,784.

Q: Is the Company disputing the value of Crossroads ordered by the Commission in the last GMO rate case, ER-2010-0356?

A: Yes. The Company disagrees with the value of the Crossroads as determined by the Commission in rate Case No. ER-2010-0356. This issue is also included as part of the appeal currently under consideration before the Western District of Missouri Court of Appeals and as part the Direct and Rebuttal Testimony of Company witness Burton R. Crawford in this case.

Q: Would the deferred taxes need to be recomputed if the value of Crossroads is adjusted by the Commission?

A: Yes. The Company believes that the deferred income taxes should ultimately be computed consistently with the value of Crossroads as determined by the Commission in this case. Therefore, if the value of Crossroads is changed, then the deferred income taxes would need to be recomputed.

QUALIFIED ADVANCED COAL PROJECT TAX CREDITS FOR IATAN 2

Q: What is the purpose of this portion of your testimony?

A: I will explain why the Company did not engage in improper conduct or imprudent decision-making with regard to the Qualifying Advanced Coal Project Credits ("Advanced Coal Credits") for Iatan 2 Generating Unit ("Iatan 2"). The technical

analysis and consequences of the Staff recommendation to reallocate a portion of Advanced Coal Credits to GMO, or alternative remedies if a reallocation is not feasible, is covered in the Rebuttal Testimony of Company witness Salvatore Montalbano.

Q: What actions has the Staff deemed improper by KCP&L (or Aquila prior to the acquisition of Aquila) with regard to the Advanced Coal Credits?

A: Starting on page 203 of the Staff Cost of Service Report, the Staff has indicated that KCP&L (and Aquila prior to the acquisition of Aquila by GPE) acted imprudently on the six occasions listed below:

1. Aquila should have applied for Advanced Coal Credits with the IRS and Department of Energy in 2007 once it became aware of KCP&L's application.

2. GPE and KCP&L should have included GMO in the resolution of any dispute once it became aware of The Empire District Electric Company's ("Empire") claim to the Advanced Coal Credits in the fall of 2008.

3. Once GPE and KCP&L became aware of the IRS's interpretation that the allocation of Advanced Coal Credits was on a project (or plant) basis versus a taxpayer basis, it should have included Empire and GMO in the allocation of credits.

4. GPE and KCP&L should have included GMO in the arbitration process with Empire in the fall of 2009.

5. After the Empire arbitration decision on December 30, 2009, GPE and KCP&L should have included GMO in the request for reallocation with the IRS.

6. GPE and KCP&L should not have signed the document sent to the IRS with the first request for reallocation of credits to Empire stating that GMO was aware of the request reallocation and that it would not request a separate reallocation in the future.

Q: Do you agree with the Staff assertions that GPE and KCP&L acted imprudently?

A: No, I do not. I will address each of these assertions.

Q: Please explain why each action listed was not imprudent?

A: A brief explanation is listed below for each action:

1. Aquila (name changed to GMO after the acquisition in July of 2008 by GPE) should have applied for Advanced Coal Credits with the IRS and Department of Energy in 2007 once it became aware of KCP&L's application.

- Aquila only became aware of the Advanced Coal Credits a few weeks prior to the deadline to file on October 31, 2007. It would have been extremely difficult to prepare an application in such a short timeframe. Both of KCP&L's applications were several hundred pages in length. In October of 2008, GMO (after the acquisition of Aquila by GPE) did file an application for Advanced Coal Credits which was subsequently denied.
- It is also uncertain if Aquila would have ever been able to utilize advanced coal tax credits to offset federal tax liabilities if it had applied, if its application had been accepted, and if it had been allocated Advanced Coal Credits. At December 31, 2007, Aquila had over $1.2 billion in net operating losses for tax purposes and had a significant valuation allowance against these net operating losses. This indicated that Aquila had no reason to believe that it would generate enough taxable income in future years to use the net operating losses before they expired. This would also have been the case for any advanced coal tax credits if they had been allocated any credits as well.

- Therefore, Aquila did nothing improper in 2007. Aquila's actions could not have been deemed imprudent given their financial situation at the time and the substantial effort required to apply for credits.

2. GPE and KCP&L should have included GMO in the resolution of any dispute once it became aware of Empire's claim to the Advanced Coal Credits in the fall of 2008.

- In the fall of 2008, GPE and KCP&L believed that each joint owner in Iatan 2 was responsible for its own income tax items, including income tax credits, due to the language provided in the Joint Operating Agreement.
- GPE and KCP&L also believed in 2008 that in order to qualify for the advanced coal tax credit, a taxpayer had to have a minimum of 400 megawatts or more of nameplate capacity for a facility to qualify for the advanced coal tax credits, per the requirements listed in Internal Revenue Code Section 48A(e)(1)(C). Neither Empire nor GMO, as a taxpayer, owned more than 400 megawatts or more of nameplate capacity of Iatan 2.
- Plus, GPE and KCP&L assisted GMO and Empire in preparing a subsequent application for advanced coal tax credits for each owner that was filed in October of 2008.
- Therefore, GPE and KCP&L did not act imprudently in the fall of 2008.

3. Once GPE and KCP&L became aware of the IRS's interpretation that the allocation of Advanced Coal Credits was on a project (or plant) basis versus a taxpayer basis, it should have included Empire and GMO in the allocation of credits.

- In January of 2009, the Company received the IRS's denial of GMO's application for Advanced Coal Credits. The denial simply stated that KCP&L had already

been allocated $125 million in Advanced Coal Credits for the facility. This is the first indication that the IRS had interpreted that the maximum of $125 million in credits was on a total plant basis and not on a taxpayer basis. By this time, KCP&L had already entered into a memorandum of understanding ("MOU") with the IRS regarding the allocation of the credits to KCP&L.

- IRS guidance available at the time indicated that a new MOU was possible with the IRS if a facility was sold to another taxpayer. There was no guidance available stating that GPE and KCP&L could ask for a revised MOU with the IRS for any other reason.
- Therefore, in January of 2009, GPE and KCP&L did not have any indication that it could request a reallocation to Empire or to GMO. Failing to seek a reallocation, when the Company had no reason to believe reallocation was possible, was not imprudent.

4. GPE and KCP&L should have included GMO in the arbitration process with Empire in the fall of 2009.

- As indicated before, based on the language provided in the Iatan 2 Joint Operating Agreement, each joint owner in Iatan 2 was responsible for its own income tax items, including income tax credits. In the fall of 2009, there was no reason to believe otherwise.
- At no other time in the Company's history has an income tax item been the responsibility of another joint owner for any of the jointly owned plants it operates or in which it is a minority partner.

- Therefore, GPE and KCP&L did not act imprudently when not including GMO in the arbitration.

5. After the Empire arbitration decision on December 30, 2009, GPE and KCP&L should have included GMO in the request for reallocation with the IRS.

- When KCP&L and Empire requested a reallocation of Advanced Coal Credits in 2010, no one knew if it was even possible under the tax laws to reallocate the tax credits to another taxpayer. KCP&L and GPE believed, based on advice from counsel, that including a taxpayer who was not a party to the arbitration would have made the request for reallocation more difficult for the IRS.
- If the request for reallocation to Empire was unsuccessful, KCP&L would have had to pay Empire for its portion of the Advanced Coal Credits as indicated in the arbitration order. A payment to another taxpayer for ITC credits could have been a "normalization violation," and the penalties associated with a violation may have been imposed. Therefore, it was imperative that KCP&L and GPE take any action to make the request as attractive as possible for the IRS to accept the reallocation to Empire. And, in this case, it meant that GPE and KCP&L did not ask for GMO to be included in the request for reallocation.
- Therefore, GPE and KCP&L did not act imprudently in not including GMO in its request for reallocation.

6. GPE and KCP&L should not have signed the document sent to the IRS with the first request for reallocation of credits to Empire stating that GMO was aware of the request reallocation and that it would not request a separate reallocation in the future.

- As stated in the previous explanation, GPE and KCP&L believed that it was imperative to take any action to make the request as attractive as possible for the IRS to accept the reallocation of advanced coal tax credits to Empire in order to avoid a potential normalization violation and the penalties that could have been imposed on KCP&L.
- As part of the process for the reallocation to Empire, the IRS requested that GMO sign a statement that GMO was aware of KCP&L and Empire's request for reallocation of advanced coal tax credits and GMO would not request another reallocation in the future. KCP&L and GPE felt that if it denied the IRS's request that it would harm its chances of getting a reallocation of credits to Empire. As a result, GMO signed the necessary document.
- And, despite the document signed by GMO, GPE, KCP&L, and GMO did go back and request a reallocation of Advanced Coal Credits to GMO from the IRS when it was ordered to do so by the Commission in Case No. ER-2010-0355.
- Therefore, GMO did not act imprudently when it signed the document stating it would not request a reallocation of Advanced Coal Credits to GMO in the future.

Q: Is there any other Staff testimony that you feel is misleading regarding actions taken by the Company related to the advanced coal tax credits?

A: Yes. On page 205 of Mr. Featherstone's testimony in the Staff's Cost of Service Report, Mr. Featherstone indicates that the Staff compiled notes of a September 21, 2011 telephone call with several members the MPSC Staff, an IRS representative, and several representatives of KCP&L related to the IRS's denial of GMO's request to reallocate Advanced Coal Credits in 2011. The Staff's notes indicate that the Staff asked:

[redacted]

The Company believes that this statement is misleading.

Q: Why does the Company believe that this statement is misleading?

A: The Company agrees that the IRS representative did indicate that the Company could again request the credits to be reallocated from KCP&L to GMO and that it could include GPE and other interested parties (such as the other joint owners, the KCC, etc.) in such application. But, according to notes compiled by the Company related to the call, the IRS representative also indicated that the **[redacted]** The message from the IRS was that – while KCP&L and GMO were certainly free to ask – a reallocation was not likely.

Q: Has the Company requested a reallocation of advanced coal tax credits to GMO a second time?

A: No. The Company believes that the statements made by the IRS representative on September 21, 2011 indicate that the IRS would not be willing to reallocate the credits even if it was requested again, so the Company has not pursued this action.

Q: Does the Staff indicate any other reasons why the Commission should reallocate credits to GMO in this case (or take an alternative action)?

A: The Staff provides three other reasons that the Commission should take the actions Staff proposes for the Advanced Coal Credits.

1. That GMO shared in the cost of building Iatan 2, therefore it should share in any tax benefits generated by Iatan 2.

2. That KCP&L has not fulfilled its obligations to GMO under the Joint Operating Agreement between the two companies.

3. That the Iatan 2 coal credits are a detriment of the Aquila acquisition and that the ratepayers have been harmed.

Q: Do you agree that GMO shared in the cost of building Iatan 2 and should share in any tax benefits?

A: The Company agrees that GMO has shared in the cost of building Iatan 2 and that it should share in any tax benefits related to Iatan 2 if by doing so it does not create additional harm to both entities. KCP&L and GPE are convinced that any action taken to reallocate the credits to the other joint owners without a revised MOU would create a normalization violation. A normalization violation could trigger the recapture of not only the advanced coal tax credits but any other unamortized ITC credits on the books of

entities involved in the violation (including both KCP&L and GMO). Therefore, the Company has taken any action it deemed necessary to prevent a normalization violation even if it meant that it did not reallocate credits to GMO. Reallocating tax credits to GMO would cost the ratepayers substantially more than it would benefit them.

Q: How much unamortized ITC is on the books of KCP&L and GMO that is not related to the advanced coal tax credits?

A: At December 31, 2011, KCP&L had $21.4 million of other unamortized ITC and GMO had $3.4 million.

Q: Do you agree with Staff's assertion that KCP&L has not fulfilled its obligations to GMO under the Joint Operating Agreement? Refer specifically to the statement that GPE and KCP&L have violated Section 1.8 of the Joint Operating Agreement between KCP&L and GMO whereby it states "KCP&L will seek to maximize the aggregate synergies to both companies, and shall not take any action that would unduly prefer either party."

A: No. Every action taken by GPE and KCP&L has been to maximize the amount of advanced coal tax credits for all of the affected ratepayers. KCP&L was the only joint owner who pursued the advanced coal tax credits with the IRS and the Department of Energy before the acquisition of GMO and before the Joint Operating Agreement identified above was signed. After KCP&L received an allocation of credits, the Company was, and as noted above, is still very concerned that any action taken to reallocate the credits to the other joint owners without a revised MOU would create a normalization violation. Therefore, KCP&L and GPE have taken any action deemed necessary to prevent a normalization violation even if it meant that KCP&L did not

reallocate credits to GMO. This has preserved the maximum amount of credits for all ratepayers.

Q: Do you agree that the Iatan 2 Advanced Coal Credits are a detriment of the Aquila acquisition and that the ratepayers have been harmed?

A: As discussed in the Rebuttal Testimony of Company witness, Darrin R. Ives, Staff's treatment disregards the Commission's decision in the merger Report and Order, in Case No. EM-2007-0374, where the Commission clearly determined that the merger was not detrimental to the public interest. Additionally, the Commission looked at the transaction in total in concluding that there was no detriment to the public interest. Thus acquisition detriments must be looked at in conjunction with synergy savings being unlocked by the merger. Per Mr. Ives' Rebuttal Testimony, the synergy savings have exceeded any alleged acquisition detriments. Therefore, the ratepayers have not been harmed by the acquisition.

Q: Why does the Company believe that there would be a normalization violation if credits were reallocated to GMO (or any other action that would get the same benefits to GMO ratepayers) without getting an amended MOU from the IRS?

A: If ITC was reallocated to GMO and the benefit flowed through to the ratepayers even though GMO did not claim any ITC under IRC Section 48A (and credits were not reallocated to GMO per a revised MOU with the IRS), more than a ratable amount of ITC would be included in GMO's cost of service. More than a ratable amount of ITC included in GMO's cost of service would constitute a normalization violation. Please see the Rebuttal Testimony provided by Salvatore Montalbano for a detailed technical explanation of this issue.

Q: Could the Company request a private letter ruling from the IRS on whether the actions proposed by Staff to reallocate the Advanced Coal Credits to GMO would be a normalization violation?

A: Yes.

Q: Has the Company already sent a private letter ruling request to the IRS on whether or not the actions proposed by Staff would be a normalization violation?

A: No. The Company has already prepared a private letter ruling request, but it has not been able to send it to the IRS yet. The Company is required to get acknowledgement from the Staffs of both Missouri and Kansas that it has seen the private letter ruling. This is usually accomplished by Staff providing a letter back to the IRS stating that it has seen the request and providing comments whether or not it agrees with the facts and analysis prepared by the Company in the request. The Company sent the first draft of the private letter ruling request to both Staffs on May 9, 2012. The Kansas Staff sent its letter to the Company on May 17, 2012, which included no concerns. The Missouri Staff requested a few changes and the Company incorporated the changes where it felt it was appropriate. The Company sent a final draft of the private letter ruling to the Missouri Staff on June 23, 2012 and the Company has been waiting for the Missouri Staff to provide its acknowledgement in a letter to the IRS. Once the letter from the Missouri Staff is received, the Company will file the private letter ruling request.

Q: What are the proposed actions outlined in the draft private letter ruling request?

A: The first three proposed actions are based on Staff's recommendations regarding the Advanced Coal Credits in Case No. ER-2010-0355:

1. Reallocate Advanced Coal Credits from KCP&L, impute the Advanced Coal Credits to GMO and then amortize as a reduction to GMO's cost of service for ratemaking purposes and in its regulatory books of account;

2. Order a proportionate reduction in GMO's cost of service in an unrelated cost of service area to pass on the equivalent of the proportionate tax credit benefit to GMO and its customers;

3. Order a reduction to KCP&L's and GMO's return on equity.

In the event all three of the alternatives suggested by the Staff violate the normalization requirements with respect to Advanced Coal Credits, KCP&L and GMO have also included a request for a ruling on whether an interest-free intercompany loan structure between KCP&L and GMO (whereby KCP&L loans an amount equal to the amount of ITC utilized proportional to GMO's ownership in Iatan 2 to GMO and the loan is repaid ratably over KCP&L's book life of the plant) would be in compliance with the normalization requirements applicable to KCP&L and GMO.

Q: If the IRS states in a private letter ruling that any of the proposed actions in the PLR request related to the advanced coal tax credits would <u>NOT</u> be a normalization violation, would the Company take such actions?

A: Yes. If the IRS states in a private letter ruling request that any of the proposed actions related to the Advanced Coal Credits are not a normalization violation, the Company would agree to provide GMO ratepayers with the equivalent amount of tax benefits (or other benefit that the IRS agrees is not a normalization violation) they would have gotten if the IRS had agreed to reallocate the advanced coal tax credit to GMO. Any action should only impact the revenue requirement of KCP&L and GMO by the approximate

amount of tax benefits that GMO ratepayers would have received if the IRS had agreed to reallocate Advanced Coal Credits to GMO.

Q: Does that conclude your testimony?

A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement General Rate Increase for Electric Service	)))	Case No. ER-2012-0175

AFFIDAVIT OF MELISSA K. HARDESTY

STATE OF MISSOURI)
) **ss**
COUNTY OF JACKSON)

Melissa K. Hardesty, being first duly sworn on her oath, states:

1. My name is Melissa K. Hardesty. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Senior Director of Taxes.

2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of KC&PL Greater Missouri Operations Company consisting of Nineteen (19) 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.

Melissa Hardesty
Melissa K. Hardesty

Subscribed and sworn before me this 12th day of September, 2012.

Nicole A. Wehry
Notary Public

My commission expires: Feb. 4, 2015

NICOLE A. WEHRY
Notary Public - Notary Seal
State of Missouri
Commissioned for Jackson County
My Commission Expires: February 04, 2015
Commission Number: 11391200