

Exhibit No.: Gmo-19
Issue: Property Taxes
Witness: Melissa K. Hardesty
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: KCP&L Greater Missouri Operations Company
Case No.: ER-2010-0356
Date Testimony Prepared: January 12, 2011

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2010-0356

SURREBUTTAL TESTIMONY

OF

MELISSA K. HARDESTY

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

**Kansas City, Missouri
January 2011**

KCP&L Exhibit No. GMD19
Date 2/14/11 Reporter LMB
File No. ER-2010-0356

SURREBUTTAL TESTIMONY

OF

MELISSA K. HARDESTY

Case No. ER-2010-0356

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

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

4 **Q: Are you the same Melissa K. Hardesty who prefiled rebuttal testimony in this**
5 **matter?**

6 A: Yes.

7 **Q: What is the purpose of your surrebuttal testimony?**

8 A: The purpose of my surrebuttal testimony is to address the final true-up of property taxes
9 in this case.

10 **Q: Has the Company discussed which method should be used for the final true-up of**
11 **property taxes with the Staff in this Case?**

12 A: Subsequent to the filing of the direct testimony in Case No: ER-2010-0356, the staff has
13 indicated that it intends to calculate property taxes by applying a ratio, determined by
14 dividing the 2010 property tax expense by the January 1, 2010 plant-in-service balance,
15 to the January, 1, 2011 plant-in-service balance to compute the expense. The company is
16 in agreement with this approach.

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

18 A: Yes, it does.

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

In the Matter of the Application of KCP&L Greater)
Missouri Operations Company to Modify Its) Docket No. ER-2010-0356
Electric Tariffs to Effectuate a Rate Increase)

AFFIDAVIT OF MELISSA K. HARDESTY

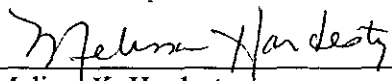
STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

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, Tax.

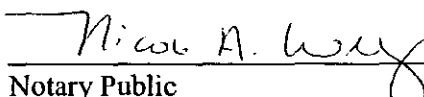
2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of KCP&L Greater Missouri Operations Company consisting of one (1) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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 K. Hardesty

Subscribed and sworn before me this 12th day of January, 2011.



Notary Public

My commission expires: Feb. 4, 2011

