

Exhibit No.:  
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**

**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**

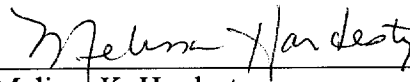
STATE OF MISSOURI )  
 ) ss  
COUNTY OF JACKSON )

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

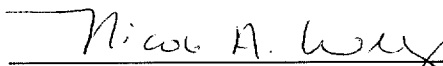
1. My name is Melissa K. Hardesty. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Senior Director, Tax.

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 12<sup>th</sup> day of January, 2011.

  
\_\_\_\_\_  
Notary Public

My commission expires: Feb 4, 2011

