

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

In The Matter of Kansas City Power & Light)
Company’s Practices Regarding Customer) File No. EO-2014-0029
Opt-Out of Demand-Side Programs and)
Related Issues)

AFFIDAVIT OF RYAN A. BRESETTE

STATE OF MISSOURI)
)
COUNTY OF JACKSON)

Ryan A. Bresette, being first duly sworn on his oath, states:

1. My name is Ryan A. Bresette. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company (“KCP&L”) as Assistant Controller.

2. As Assistant Controller, I oversee margin accounting (revenue, fuel and purchased power), derivative accounting (hedging), the monthly accounting close process, and external reporting. In addition, I have responsibility for leading the Company’s monthly forecasting and annual budgeting process.

3. I graduated from Rockhurst University in Kansas City, Missouri in December 1994 with a Bachelor of Science in Business Administration with a major in Accounting. In 1997, I passed the Certified Public Accountant’s exam. In May 2010, I graduated from the University of Missouri-Kansas City with a Masters in Business Administration. I have previously worked with Sprint, Applebee’s International and Interstate Bakeries Corporation in a variety of accounting and finance roles prior to joining KCP&L in December 2004. I joined the Company as an Accounting Policy Specialist and have also held the positions of Manager Corporate Accounting, Director Revenue and Energy Accounting, and Director, Accounting before assuming my current position in May 2011.

4. The purpose of this Affidavit is to support the Stipulation and Agreement filed by KCP&L in this proceeding.

5. KCP&L needs the ability to defer “opt out” costs to a regulatory asset for deferral and determination of recovery in a future rate case. Under Generally Accepted Accounting Principles and Uniform System of Accounts, KCP&L requires evidence of ratemaking actions of regulatory agencies to be able to record the deferrals allowed by the Missouri Public Service Commission (“Commission”). KCP&L requires a finding by the Commission that KCP&L is authorized by the Commission to record the opt out costs as a regulatory asset (Account 182.3) or regulatory liability (Account 254) to be addressed in KCP&L’s next general rate proceeding.

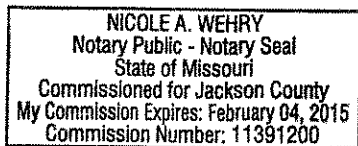
6. This finding by the Commission is essential for KCP&L’s outside auditors to permit KCP&L to defer such opt out costs to a regulatory asset or liability. Otherwise, KCP&L will not have the discretion to defer such a cost.

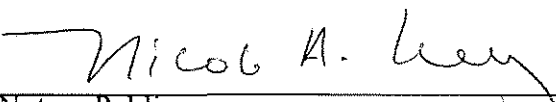
7. I have knowledge of the matters set forth herein. I hereby swear and affirm that the statements contained herein are true and accurate to the best of my knowledge, information and belief.



Ryan A. Bresette

Subscribed and sworn before me this 30th day of August, 2013.





Notary Public