

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

In the Matter of the Joint Application of Great
Plains Energy Incorporated, Kansas City Power
& Light Company, and Aquila, Inc., for Approval
of the Merger of Aquila, Inc., with a Subsidiary of
Great Plains Energy Incorporated and for Other
Related Relief.)

Case No. EM-2007-0374

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 Implement Its Regulatory Plan)

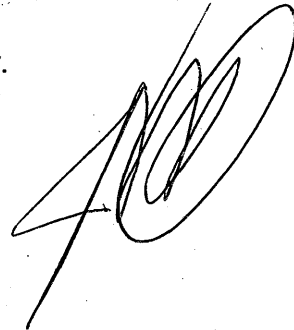
Case No. ER-2007-0291

NOTICE REGARDING EXTERNAL COMMUNICATIONS

Issue Date: April 22, 2008

On April 22, 2008, I received the attached letter on the Assessment of Iatan 2 and
Iatan 1 retro-fit from Lisa Pope, Platte County Assessor.

Dated at Jefferson City, Missouri,
on this 22nd day of April, 2008.
Davis, Chairman





PLATTE COUNTY ASSESSOR

Lisa Pope

April 16, 2008

Mr. Bill Taylor
Board President
West Platte School District
1103 Washington
Weston, Missouri 64098

Re: Assessment of Iatan 2 and Iatan 1 retro-fit

Dear Mr. Taylor:

I appreciate receiving your letter of April 2, 2008. This office has always enjoyed a healthy relation with West Platte R-2, and I trust that healthy relationship continues to this day.

Prior to the receipt of your letter, this office had already undertaken efforts to determine whether K.C.P. & L. was experiencing cost overruns, and if so, in what amounts. That work, which for obvious reasons cannot be set forth here, is unfinished. State law mandates that our initial work be completed by April 20, 2008. I am working diligently to meet this deadline. I am sure you understand that we cannot issue tax assessments based on anonymous letters and new articles. In addition to determining whether there have been cost overruns, there also is a question of which year cost overruns may occur. As you know, we are required to make assessments based on our review of work performed by January 1 of each year. Therefore, our assessment for 2008 includes work performed through December 31, 2007.

It is apparent that there remain some presumably good-faith misunderstandings. I would outline them as follows:

1. The 50% assessment rate is **not, in any fashion**, a "discount rate." As you are aware, most county appraisers utilize a 50% assessment rate for entities such as this one. In addition, Platte County has historically used a 50% assessment rate. The Missouri State Tax Commission (in many ways, my "boss") has confirmed the appropriateness of this rate as recently as this week. Also, an assessment rate higher than 50% would mean **no** tax money on soft costs. Additionally, an assessment rate higher than 50% would most likely result in an appeal by K.C.P. & L. Even ignoring the substantial attorney and expert witness fees, the most immediate result of such an appeal would be the **delay** on dispersing **any** tax money to the district. Such a delay could have easily last three to four years.

2. You write that the decision in this office to follow the 50% assessment rate "has caused a negative financial impact on the West Platte R-II School District." I fail to understand how a timely payment of \$ 1,820,984.32 constitutes a negative financial impact on West Platte. Every expenditure of this money which has occurred in 2008 would have been delayed by an assessment higher than 50%. The "negative financial impact" would have been substantial and immediate without a proper decision by this office. I would also imagine that all of the items purchased with the \$1,820,984.32 would cost more in the future.
3. You seem to be under the impression that the CWIP is established because of "additional risk incurred by K.C.P. & L." That simply is not the criteria upon which the CWIP is established.

Prior to having time to respond to your letter, I have been called by various press officials concerning your letter, which causes me to conclude that your letter was more for political consumption than it was a letter seeking to learn facts.

We share the goal of maximizing lawful income to your district and the other numerous taxing authorities which benefit from this project. Over the past three years, I have worked very hard to accomplish this goal.

I hope I have answered your questions and concerns.

Sincerely,



Lisa Pope
Platte County Assessor

cc: Jeff Davis, Chairman, Missouri Public Service Commission
~~Lewis R. Mills Jr., Public Counsel Missouri Office of Public Counsel~~
Betty Knight, Presiding Commissioner
Jim Plunkett, 2nd District Commissioner