Exhibit No.:	
Issues:	Plant in Service
Witness:	Michael E. Taylor
Sponsoring Party:	MO PSC Staff
Type of Exhibit:	True-Up Direct Testimony
Case No.:	ER-2007-0291
Date Testimony Prepared:	November 2, 2007

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

TRUE-UP DIRECT TESTIMONY

OF

MICHAEL E. TAYLOR

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2007-0291

Jefferson City, Missouri
November 2007

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City Power and Light Company for Approval to Make Certain Changes in its Charges for Electric Service To Implement Its Regulatory Plan.	)))))	Case No. ER-2007-0291

AFFIDAVIT OF MICHAEL E. TAYLOR

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Michael E. Taylor, of lawful age, on his oath states: that he has participated in the preparation of the following True-Up Direct Testimony in question and answer form, consisting of 2 pages of True-Up Direct Testimony to be presented in the above case, that the answers in the following True-Up Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.

Michael E. Taylor

Subscribed and sworn to before me this 1st day of November, 2007.

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

SUSAN L. SUNDERMEYER
My Commission Expires
September 21, 2010
Callaway County
Commission #06942066

Susan L. Sundermeyer
Notary Public

My commission expires 9-21-10

TRUE-UP DIRECT TESTIMONY

OF

MICHAEL E. TAYLOR

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2007-0291

Q. Please state your name and business address.

A. Michael E. Taylor, P.O. Box 360, Jefferson City, Missouri, 65102.

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission (Commission) as a Utility Engineering Specialist III in the Energy Department of the Utility Operations Division.

Q. Are you the same Michael E. Taylor who contributed to Staff's Cost-of-Service Report filed in this case?

A. Yes, I am.

IN-SERVICE CRITERIA

Q. Has the Staff evaluated the La Cygne Unit 1 selective catalytic reduction (SCR) equipment utilizing the established in-service criteria?

A. Yes.

Q. What were the results of those evaluations?

A. The results are consistent with the established in-service criteria and were included as Appendix 2 to the Staff's Cost-of-Service Report filed in this case. However, the testing of the SCR had not been completed by March 31, 2007, the end of the update period for this case. The testing was completed on May 28, 2007, prior to the conclusion of the true-

up period (September 30, 2007) for this case. Staff is not aware of any issues that would prevent the costs of the SCR from being included in rate base for rate-making treatment.

Q. What is your conclusion regarding in-service criteria for the La Cygne Unit 1 SCR?

A. Based on my review and analysis of the data and inspection of the facilities, the La Cygne Unit 1 SCR should be considered fully operational and used for service.

Q. Does this conclude your true-up direct testimony?

A. Yes, it does.