

EXHIBIT

tabbies

KCPL-302

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
File No.: *ER-2010-0355*
Date Testimony Prepared: *March 2, 2011*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REVISED TRUE-UP DIRECT

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

**TEST YEAR ENDED DECEMBER 31, 2009
UPDATED JUNE 30, 2010
ESTIMATED TRUE-UP DECEMBER 31, 2010**

**Great Plains Energy, Inc.
KANSAS CITY POWER & LIGHT COMPANY**

FILE NO. ER-2010-0355

*Jefferson City, Missouri
March 2011*

Staff Exhibit No. KCPL 302
Date 3/3/11 Reporter JMB
File No. ER-2010-0355

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.78% Return	<u>C</u> 8.01% Return	<u>D</u> 8.24% Return
1	Net Orig Cost Rate Base	\$1,922,427,617	\$1,922,427,617	\$1,922,427,617
2	Rate of Return	7.78%	8.01%	8.24%
3	Net Operating Income Requirement	\$149,564,869	\$154,005,676	\$158,465,708
4	Net Income Available	\$151,775,510	\$151,775,510	\$151,775,510
5	Additional Net Income Required	-\$2,210,641	\$2,230,166	\$6,690,198
6	Income Tax Requirement			
7	Required Current Income Tax	\$13,711,318	\$16,478,283	\$19,257,226
8	Current Income Tax Available	\$15,088,719	\$15,088,719	\$15,088,719
9	Additional Current Tax Required	-\$1,377,401	\$1,389,564	\$4,168,507
10	Revenue Requirement	-\$3,588,042	\$3,619,730	\$10,858,705
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	-\$3,588,042	\$3,619,730	\$10,858,705

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,957,324,561
2	Less Accumulated Depreciation Reserve		\$1,690,406,250
3	Net Plant In Service		<u>\$2,266,918,311</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$38,042,644
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	Reg Asset Excess Act FAS 87 vs Rate		\$8,207,586
9	Prepayments		\$5,705,331
10	Materials & Supplies		\$49,775,412
11	Fuel Inventory-Oil		\$2,876,767
12	Fuel Inventory-Coal		\$29,447,239
13	Fuel Inventory-Lime/Limestone/Ammonia		\$218,635
14	Powder Activated Carbon (PAC)		\$90,014
15	Fuel Inventory-Nuclear		\$33,400,780
16	Reg Asset/Demand Side Management		\$0
17	latan 2 Regulatory Asset		\$15,695,474
18	latan Common Regulatory Asset		<u>\$10,611,060</u>
19	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$117,985,654</u>
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	4.5479%	\$596,292
22	State Tax Offset	10.9151%	\$367,503
23	City Tax Offset	28.3205%	\$0
24	Interest Expense Offset	15.7589%	\$11,351,666
25	Customer Deposits		\$4,500,008
26	Customer Advances for Construction		\$158,781
27	Deferred Income Taxes-Depreciation		\$397,156,610
28	Other Regulatory Liability-Emission Allowances		\$48,345,488
29	Additional Amortization-Case No. ER-2006-0314 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
30	Additional Amortization-Case No. ER-2007-0291 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
31	Additional Amortization-Case No. ER-2009-0089 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
32	\$3.5 million Amortization-Case No. EO-94-199 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$462,476,348</u>
34	Total Rate Base		<u>\$1,922,427,617</u>

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.4020%	\$0	\$39,271
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)	\$2,036,014	P-4	\$0	\$2,036,014	54.4020%	\$0	\$1,107,632
5	303.020	Misc Intangible Plt - 5yr Software	\$81,510,270	P-5	\$0	\$81,510,270	54.4020%	\$0	\$44,343,217
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$0	P-6	\$0	\$0	54.4020%	\$0	\$0
7	303.030	Misc Intangible Plt - 10 yr Software	\$61,738,736	P-7	\$0	\$61,738,736	54.4020%	\$0	\$33,587,107
8	303.050	Misc Intang Plt - WC 5yr Software	\$22,790,858	P-8	\$0	\$22,790,858	54.4020%	\$0	\$12,398,683
9	303.070	Misc Intg Plt-Srct (Like 312)	\$34,980	P-9	\$0	\$34,980	54.4020%	\$0	\$19,030
10	303.080	Misc Intang Trans Line (Like 355)	\$5,839,216	P-10	\$0	\$5,839,216	54.4020%	\$0	\$3,176,650
11		TOTAL PLANT INTANGIBLE	\$174,045,197		\$0	\$174,045,197		\$0	\$94,694,527
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$807,281	P-15	\$0	\$807,281	53.5000%	\$0	\$431,895
16	311.000	Structures & Improvements	\$25,642,587	P-16	\$0	\$25,642,587	53.5000%	\$0	\$13,718,784
17	311.020	Structures - Hawthorn 5 Rebuild	\$8,923,285	P-17	\$0	\$8,923,285	53.5000%	\$0	\$4,773,957
18	312.000	Boiler Plant Equipment	\$66,523,059	P-18	\$0	\$66,523,059	53.5000%	\$0	\$35,589,837
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-19	\$0	\$9,973,895	53.5000%	\$0	\$5,336,034
20	312.020	Boiler AQC Equipment - Electric	\$255,770	P-20	\$0	\$255,770	53.5000%	\$0	\$136,837
21	312.030	Boiler Plant - Haw. 5 Rebuild	\$222,422,965	P-21	\$0	\$222,422,965	53.5000%	\$0	\$118,996,286
22	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	P-22	\$0	\$0	53.5000%	\$0	\$0
23	314.000	Turbogenerator Units	\$79,638,487	P-23	\$0	\$79,638,487	53.5000%	\$0	\$42,606,591
24	315.000	Accessory Electric Equipment	\$12,045,729	P-24	\$0	\$12,045,729	53.5000%	\$0	\$6,444,465
25	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$39,396,975	P-25	\$0	\$39,396,975	53.5000%	\$0	\$21,077,382
26	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	P-26	\$0	\$0	53.5000%	\$0	\$0
27	316.000	Misc. Power Plant Equipment	\$8,259,375	P-27	\$0	\$8,259,375	53.5000%	\$0	\$4,418,766
28	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,286	P-28	\$0	\$2,305,286	53.5000%	\$0	\$1,233,328
29		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$476,194,694		\$0	\$476,194,694		\$0	\$254,764,162
30		PRODUCTION-IATAN 1							
31	310.000	Steam Production- Land- Electric	\$3,691,922	P-31	\$0	\$3,691,922	53.5000%	\$0	\$1,975,178
32	311.000	Steam Production-Structures-Electric	\$27,226,483	P-32	\$0	\$27,226,483	53.5000%	\$0	\$14,566,168
33	312.000	Steam Prod-Boiler Plant Equip-Electric	\$388,697,640	P-33	-\$1,714,996	\$386,982,644	53.5000%	\$0	\$207,035,715
34	312.010	Steam Production- Unit Trains- Electric	\$1,770,320	P-34	-\$216,232	\$1,554,088	53.5000%	\$0	\$831,437
35	314.000	Steam Prod- Turbogenerator-Electric	\$53,087,644	P-35	\$0	\$53,087,644	53.5000%	\$0	\$28,401,890
36	315.000	Steam Prod-Accessory Equipment-Elec	\$31,674,288	P-36	-\$65,244,730	-\$33,570,442	53.5000%	\$0	-\$17,960,186
37	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$4,349,051	P-37	-\$1,126	\$4,347,925	53.5000%	\$0	\$2,326,140
38		TOTAL PRODUCTION-IATAN 1	\$510,497,348		-\$67,177,084	\$443,320,264		\$0	\$237,176,342
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Prod- Structures-Electric	\$60,706,769	P-40	-\$3,091,448	\$57,615,321	53.5000%	\$0	\$30,824,197
41	312.000	Steam Prod- Turbogenerators- Elec	\$179,284,659	P-41	-\$5,692,679	\$173,591,980	53.5000%	\$0	\$92,871,709
42	314.000	Steam Prod- Boiler Plant Equip- Elec	\$3,978,525	P-42	-\$64,791	\$3,913,734	53.5000%	\$0	\$2,093,848
43	315.000	Steam Prod-Accessory Equip- Elec	\$1,658,186	P-43	-\$67,005	\$1,591,181	53.5000%	\$0	\$851,282
44	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	\$48,169	P-44	-\$234,759	-\$186,590	53.5000%	\$0	-\$99,826
45		TOTAL PRODUCTION-IATAN COMMON	\$245,676,308		-\$9,150,682	\$236,525,626		\$0	\$126,541,210
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	P-47	-\$9,717	-\$9,717	53.5000%	\$0	-\$5,199
48	303.010	Misc. Intangible-Subst	\$0	P-48	\$0	\$0	53.5000%	\$0	\$0
49	310.000	Steam Prod- Land- Iatan 2	\$0	P-49	\$633,186	\$633,186	53.5000%	\$0	\$338,755
50	311.000	Steam Prod- Structures- Iatan 2	\$0	P-50	\$89,469,866	\$89,469,866	53.5000%	\$0	\$47,866,378
51	311.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-51	\$0	\$0	100.0000%	\$0	\$0
52	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	P-52	\$646,004,006	\$646,004,006	53.5000%	\$0	\$345,612,143
53	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	P-53	\$0	\$0	53.5000%	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	312.500	Regulatory Plan-Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-54	\$0	\$0	100.0000%	\$0	\$0
55	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	P-55	\$88,893,910	\$88,893,910	53.5000%	\$0	\$47,558,242
56	314.500	Regulatory Plan- Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	P-57	\$29,707,022	\$29,707,022	53.5000%	\$0	\$16,893,257
58	315.500	Regulatory Plan-Case NO. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	P-59	\$3,321,757	\$3,321,757	53.5000%	\$0	\$1,777,140
60	316.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61		TOTAL PRODUCTION- IATAN 2	\$0		\$858,020,030	\$858,020,030		\$0	\$459,040,716
62		LACYGNE COMMON PLANT							
63	310.000	Stm Pr-Land-LaCygne-Common	\$767,850	P-63	\$0	\$767,850	53.5000%	\$0	\$410,800
64	311.000	Stm Pr-Structures-LaCygne-Common	\$4,433,735	P-64	\$0	\$4,433,735	53.5000%	\$0	\$2,372,048
65	312.000	Stm Pr-Boiler Pit-LaCygne-Common	\$5,742,811	P-65	\$0	\$5,742,811	53.5000%	\$0	\$3,072,404
66	312.010	Stm Pr-Boiler-Unit Train-LaCygne- Common	\$456,630	P-66	\$0	\$456,630	53.5000%	\$0	\$244,297
67	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$55,832	P-67	\$0	\$55,832	53.5000%	\$0	\$29,870
68	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$4,755,467	P-68	\$0	\$4,755,467	53.5000%	\$0	\$2,544,175
69	315.020	Stm Pr-Acc. Equip.-Comp.	\$14,320	P-69	\$0	\$14,320	53.5000%	\$0	\$7,661
70	316.000	Stm Pr-Misc. Pwr Pit	\$2,819,469	P-70	\$0	\$2,819,469	53.5000%	\$0	\$1,508,416
71		TOTAL LACYGNE COMMON PLANT	\$19,046,114		\$0	\$19,046,114		\$0	\$10,189,671
72		PRODUCTION-STM-LACYGNE 1							
73	310.000	Land-LaCygne 1	\$1,937,712	P-73	\$0	\$1,937,712	53.5000%	\$0	\$1,036,676
74	311.000	Structures-LaCygne 1	\$17,990,069	P-74	\$0	\$17,990,069	53.5000%	\$0	\$9,624,687
75	312.000	Boiler Pit Equip-LaCygne 1	\$134,348,273	P-75	\$0	\$134,348,273	53.5000%	\$0	\$71,876,326
76	312.020	Boiler AQC Equip.-LaCygne 1	\$34,200,657	P-76	\$0	\$34,200,657	53.5000%	\$0	\$18,297,351
77	314.000	Turbogenerator-LaCygne 1	\$32,672,143	P-77	\$0	\$32,672,143	53.5000%	\$0	\$17,479,597
78	315.000	Acc. Equip-LaCygne 1	\$19,283,823	P-78	\$0	\$19,283,823	53.5000%	\$0	\$10,316,845
79	316.000	Misc. Pwr Pit Equip.-LaCygne 1	\$2,965,324	P-79	\$0	\$2,965,324	53.5000%	\$0	\$1,586,448
80		TOTAL PRODUCTION-STM-LACYGNE 1	\$243,398,001		\$0	\$243,398,001		\$0	\$130,217,930
81		PRODUCTION-STM-LACYGNE 2							
82	311.000	Structures- LaCygne 2	\$2,668,170	P-82	\$0	\$2,668,170	53.5000%	\$0	\$1,427,471
83	312.000	Boiler Pit Equip.-LaCygne 2	\$99,950,778	P-83	\$0	\$99,950,778	53.5000%	\$0	\$53,473,666
84	312.010	Boiler-Unit Train-LaCygne 2	\$129,045	P-84	\$0	\$129,045	53.5000%	\$0	\$69,039
85	312.020	Boiler AQC Equip-LaCygne 2	\$9,607	P-85	\$0	\$9,607	53.5000%	\$0	\$5,140
86	314.000	Turbogenerator- LaCygne 2	\$22,695,891	P-86	\$0	\$22,695,891	53.5000%	\$0	\$12,142,302
87	315.000	Accessory Equip.-LaCygne 2	\$14,854,498	P-87	\$0	\$14,854,498	53.5000%	\$0	\$7,947,156
88	316.000	Misc. Pwr Pit Equip.-LaCygne 2	\$1,341,903	P-88	\$0	\$1,341,903	53.5000%	\$0	\$717,918
89		TOTAL PRODUCTION-STM-LACYGNE 2	\$141,649,892		\$0	\$141,649,892		\$0	\$75,782,692
90		PRODUCTION STM-MONTROSE 1, 2 & 3							
91	310.000	Land- Montrose	\$1,406,842	P-91	\$0	\$1,406,842	53.5000%	\$0	\$752,660
92	311.000	Structures - Electric - Montrose	\$16,562,337	P-92	\$0	\$16,562,337	53.5000%	\$0	\$8,860,850
93	312.000	Boiler Plant Equipment - Equipment- Montrose	\$126,654,513	P-93	\$0	\$126,654,513	53.5000%	\$0	\$67,760,164
94	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-94	\$0	\$8,919,886	53.5000%	\$0	\$4,772,139
95	314.000	Turbogenerators- Electric- Montrose	\$42,687,071	P-95	\$0	\$42,687,071	53.5000%	\$0	\$22,837,583
96	315.000	Accessory Equipment- Electric - Montrose	\$22,894,590	P-96	\$0	\$22,894,590	53.5000%	\$0	\$12,248,606

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
97	316.000	Misc. Plant Equipment- Electric- Montrose	\$4,972,881	P-97	\$0	\$4,972,881	53.5000%	\$0	\$2,660,491
98		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$224,098,120		\$0	\$224,098,120		\$0	\$119,892,493
99		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
100	311.000	Structures - Hawthorn 6	\$154,046	P-100	\$0	\$154,046	53.5000%	\$0	\$82,415
101	315.000	Accessory Equip- Hawthorn 6	\$0	P-101	\$0	\$0	53.5000%	\$0	\$0
102	341.000	Other Prod - Structures Hawthorn 6	\$0	P-102	\$0	\$0	53.5000%	\$0	\$0
103	342.000	Other Production- Fuel Holders	\$1,067,637	P-103	\$0	\$1,067,637	53.5000%	\$0	\$571,186
104	344.000	Other Prod - Generators Hawthorn 6	\$42,958,827	P-104	\$0	\$42,958,827	53.5000%	\$0	\$22,982,972
105	345.000	Other Prod - Accessory Equip - Haw. 6	\$2,596,322	P-105	\$0	\$2,596,322	53.5000%	\$0	\$1,389,032
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$46,776,832		\$0	\$46,776,832		\$0	\$25,025,606
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Haw. 9	\$2,226,578	P-108	\$0	\$2,226,578	53.5000%	\$0	\$1,191,219
109	312.000	Boiler Plant Equip - Hawthorn 9	\$41,617,460	P-109	\$0	\$41,617,460	53.5000%	\$0	\$22,265,341
110	314.000	Turbogenerators - Hawthorn 9	\$15,935,704	P-110	\$0	\$15,935,704	53.5000%	\$0	\$8,525,602
111	315.000	Accessory Equipment - Hawthorn 9	\$13,254,854	P-111	\$0	\$13,254,854	53.5000%	\$0	\$7,091,347
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-112	\$0	\$178,287	53.5000%	\$0	\$95,384
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$73,212,883		\$0	\$73,212,883		\$0	\$39,168,893
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$18,832	P-115	\$0	\$18,832	53.5000%	\$0	\$10,075
116	312.000	Stm Pr-Boiler Plt Equip-NE	\$764	P-116	\$0	\$764	53.5000%	\$0	\$409
117	315.000	Accessory Equipment - NE	\$0	P-117	\$0	\$0	53.5000%	\$0	\$0
118	316.000	Misc. Plant Equipment - NE	\$23,446	P-118	\$0	\$23,446	53.5000%	\$0	\$12,544
119	340.000	Other Production - Land NE	\$136,550	P-119	\$0	\$136,550	53.5000%	\$0	\$73,054
120	342.000	Other Production - Fuel Holders NE	\$2,020,535	P-120	\$0	\$2,020,535	53.5000%	\$0	\$1,080,986
121	344.000	Other Production - Generators NE	\$39,942,059	P-121	\$0	\$39,942,059	53.5000%	\$0	\$21,369,002
122	345.000	Other Production - Accessory Equip - NE	\$6,990,563	P-122	\$0	\$6,990,563	53.5000%	\$0	\$3,739,951
123		TOTAL PRODUCTION - NORTHEAST STATION	\$49,132,749		\$0	\$49,132,749		\$0	\$26,286,021
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Prod- Structures- Electric	\$683,018	P-125	\$0	\$683,018	53.5000%	\$0	\$365,415
126	342.000	Other Prod- Fuel Holders- Electric	\$2,867,642	P-126	\$0	\$2,867,642	53.5000%	\$0	\$1,534,188
127	344.000	Other Prod- Generators- Electric	\$22,513,167	P-127	\$0	\$22,513,167	53.5000%	\$0	\$12,044,544
128	345.000	Other Prod- Accessory Equip- Electric	\$2,166,351	P-128	\$0	\$2,166,351	53.5000%	\$0	\$1,158,998
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,230,178		\$0	\$28,230,178		\$0	\$15,103,145
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
131	341.000	Other Prod- Structures-Electric	\$80,390	P-131	\$0	\$80,390	53.5000%	\$0	\$43,009
132	342.000	Other Prod- Fuel Holders-Electric	\$568,122	P-132	\$0	\$568,122	53.5000%	\$0	\$303,945
133	344.000	Other Production-Generators-Electric	\$23,880,895	P-133	\$0	\$23,880,895	53.5000%	\$0	\$12,776,279
134	345.000	Other Prod-Accessory Equip-Electric	\$1,387,020	P-134	\$0	\$1,387,020	53.5000%	\$0	\$742,056
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$25,916,427		\$0	\$25,916,427		\$0	\$13,865,289
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
137	316.000	Misc. Plant Equip - Electric W. Gardner	\$3,308	P-137	\$0	\$3,308	53.5000%	\$0	\$1,770
138	340.000	Other Prod - Land - W. Gardner	\$177,836	P-138	\$0	\$177,836	53.5000%	\$0	\$95,142
139	340.010	Other Prod- Landrights & Easements	\$93,269	P-139	\$0	\$93,269	53.5000%	\$0	\$49,899
140	341.000	Other Prod - Structures- W. Gardner	\$2,801,658	P-140	\$0	\$2,801,658	53.5000%	\$0	\$1,498,887
141	342.000	Other Prod- Fuel Holders- W. Gardner	\$3,148,482	P-141	\$0	\$3,148,482	53.5000%	\$0	\$1,684,438
142	344.000	Other Prod - Generators- W. Gardner	\$110,038,056	P-142	\$0	\$110,038,056	53.5000%	\$0	\$58,870,360
143	345.000	Other Prod- Access Equip - W. Gardner	\$6,885,344	P-143	\$0	\$6,885,344	53.5000%	\$0	\$3,683,659

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Plant In Service

Line Number	A Account # (Optional)	E Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
144		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$123,147,953		\$0	\$123,147,953		\$0	\$65,884,155
145		PROD OTHER - MIAMI/OSAWATOMIE 1							
146	311.000	Steam Production - Structures	\$0	P-146	\$0	\$0	53.5000%	\$0	\$0
147	340.000	Other Production - Land- Osawatomie	\$694,545	P-147	\$0	\$694,545	53.5000%	\$0	\$371,582
148	341.000	Other Prod - Structures- Osawatomie	\$1,571,882	P-148	\$0	\$1,571,882	53.5000%	\$0	\$840,957
149	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,992,551	P-149	\$0	\$1,992,551	53.5000%	\$0	\$1,066,015
150	344.000	Other Prod - Generators- Osawatomie	\$26,207,954	P-150	\$0	\$26,207,954	53.5000%	\$0	\$14,021,255
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,797,193	P-151	\$0	\$1,797,193	53.5000%	\$0	\$961,498
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,264,125		\$0	\$32,264,125		\$0	\$17,261,307
153		TOTAL STEAM PRODUCTION	\$2,239,241,624		\$781,692,264	\$3,020,933,888		\$0	\$1,616,199,631
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-156	\$0	\$3,411,585	53.5000%	\$0	\$1,825,198
157	321.000	Structures & Improvements-Wolf Creek	\$401,724,118	P-157	\$0	\$401,724,118	53.5000%	\$0	\$214,922,403
158	321.010	Structures MO Gr Up AFC Ele	\$19,154,856	P-158	\$0	\$19,154,856	100.0000%	\$0	\$19,154,856
159	322.000	Reactor Plant Equipment	\$663,783,816	P-159	\$0	\$663,783,816	53.5000%	\$0	\$355,124,342
160	322.010	Reactor - MO Gr Up AFDC	\$48,353,684	P-160	\$0	\$48,353,684	100.0000%	\$0	\$48,353,684
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$169,396,889	P-162	\$0	\$169,396,889	53.5000%	\$0	\$90,627,336
163	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	P-163	\$0	\$5,843,434	100.0000%	\$0	\$5,843,434
164	324.000	Accessory Electric Equipment - WC	\$126,271,793	P-164	\$0	\$126,271,793	53.5000%	\$0	\$67,555,409
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	P-165	\$0	\$5,960,492	100.0000%	\$0	\$5,960,492
166	325.000	Miscellaneous Power Plant Equipment	\$77,553,403	P-166	\$0	\$77,553,403	53.5000%	\$0	\$41,491,071
167	325.010	Misc. Pft Equip - MO Gr Up AFDC	\$1,124,059	P-167	\$0	\$1,124,059	100.0000%	\$0	\$1,124,059
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,322	P-168	\$0	-\$8,320,322	100.0000%	\$0	-\$8,320,322
169	328.010	MPSC Disallow - Mo Basis	-\$133,971,213	P-169	\$0	-\$133,971,213	53.5000%	\$0	-\$71,674,599
170	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	P-170	\$0	\$0	53.5000%	\$0	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,380,286,594		\$0	\$1,380,286,594		\$0	\$771,987,363
172		TOTAL NUCLEAR PRODUCTION	\$1,380,286,594		\$0	\$1,380,286,594		\$0	\$771,987,363
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT - WIND GENERATION							
177	316.000	St Pr-Misc Pwr Pft Equip- Elec	\$38,870	P-177	\$0	\$38,870	53.5000%	\$0	\$20,795
178	341.020	Other Prod - Structures - Elect Wind	\$3,433,088	P-178	\$0	\$3,433,088	53.5000%	\$0	\$1,836,702
179	344.020	Other Prod - Generators - Elect Wind	\$154,473,523	P-179	\$0	\$154,473,523	53.5000%	\$0	\$82,643,335
180	345.020	Other Prod-Accessory Equip-Wind	\$128,321	P-180	\$0	\$128,321	53.5000%	\$0	\$68,652
181		TOTAL PRODUCTION PLANT - WIND GENERATION	\$158,073,802		\$0	\$158,073,802		\$0	\$84,569,484
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Elect Wind	\$0	P-183	\$0	\$0	53.5000%	\$0	\$0
184	344.020	Other Prod-Generators-Elect Wind	\$0	P-184	\$95,749,404	\$95,749,404	53.5000%	\$0	\$51,225,931
185	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	P-185	\$0	\$0	53.5000%	\$0	\$0
186		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$95,749,404	\$95,749,404		\$0	\$51,225,931
187		RETIREMENTS WORK IN PROGRESS-PROD							

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Plant in Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
188		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	\$0	P-188	\$0	\$0	53.5000%	\$0	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$0		\$0	\$0		\$0	\$0
190		GENERAL PLANT- BUILDINGS							
191	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$272,489	P-191	\$0	\$272,489	53.5000%	\$0	\$145,782
192	315.000	Steam Prod- Accessory Equip-Elec	\$19,598	P-192	\$0	\$19,598	53.5000%	\$0	\$10,485
193	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$21,004	P-193	\$0	\$21,004	53.5000%	\$0	\$11,237
194		TOTAL GENERAL PLANT- BUILDINGS	\$313,091		\$0	\$313,091		\$0	\$167,504
195		GENERAL PLANT- GENERAL EQUIP/TOOLS							
196	312.000	Steam Prod- Boiler Plant Equip-Elec	\$0	P-196	\$0	\$0	53.5000%	\$0	\$0
197	315.000	Steam Prod- Accessory Equip- Elec	\$26,371	P-197	\$0	\$26,371	53.5000%	\$0	\$14,108
198	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$5,557,402	P-198	\$0	\$5,557,402	53.5000%	\$0	\$2,973,210
199		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$5,583,773		\$0	\$5,583,773		\$0	\$2,987,318
200		BULK OIL FACILITY NE							
201	310.000	Steam Prod- Land- Electric	\$148,900	P-201	\$0	\$148,900	53.5000%	\$0	\$79,662
202	311.000	Steam Prod-Structures-Electric	\$1,111,491	P-202	\$0	\$1,111,491	53.5000%	\$0	\$594,648
203	312.000	Steam Prod- Boiler Plt Equip- Electric	\$610,273	P-203	\$0	\$610,273	53.5000%	\$0	\$326,496
204	315.000	Steam Prod- Accessory Equip- Electric	\$24,947	P-204	\$0	\$24,947	53.5000%	\$0	\$13,347
205	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$144,797	P-205	\$0	\$144,797	53.5000%	\$0	\$77,466
206	344.000	Other Prod-Generators-Electric	\$57,109	P-206	\$0	\$57,109	53.5000%	\$0	\$30,553
207		TOTAL BULK OIL FACILITY NE	\$2,097,517		\$0	\$2,097,517		\$0	\$1,122,172
208		TOTAL OTHER PRODUCTION	\$166,068,183		\$95,749,404	\$261,817,587		\$0	\$140,072,409
209		TOTAL PRODUCTION PLANT	\$3,785,596,401		\$877,441,668	\$4,663,038,069		\$0	\$2,528,259,403
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$1,584,585	P-211	\$0	\$1,584,585	53.5000%	\$0	\$847,753
212	350.010	Land Rights - Transmission Plant	\$25,147,441	P-212	\$0	\$25,147,441	53.5000%	\$0	\$13,453,881
213	350.020	Land Rights- TP- Wolf Creek	\$355	P-213	\$0	\$355	53.5000%	\$0	\$190
214	352.000	Structures & Improvements - TP	\$4,556,190	P-214	-\$16,699	\$4,539,491	53.5000%	\$0	\$2,428,628
215	352.010	Structures & Improvements - TP - Wolf Creek	\$250,476	P-215	\$0	\$250,476	53.5000%	\$0	\$134,005
216	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$15,694	P-216	\$0	\$15,694	100.0000%	\$0	\$15,694
217	353.000	Station Equipment - Transmission Plant	\$136,493,067	P-217	-\$5,121,396	\$131,371,671	53.5000%	\$0	\$70,283,844
218	353.000	Trsm-Station Equip-Elec-Iatan 2	\$0	P-218	\$0	\$0	53.5000%	\$0	\$0
219	353.000	Transmission Plant- Spearville 2	\$0	P-219	\$4,942,533	\$4,942,533	53.5000%	\$0	\$2,644,255
220	353.010	Station Equipment - Wolf Creek -TP	\$9,007,468	P-220	\$0	\$9,007,468	53.5000%	\$0	\$4,818,995
221	353.020	Station Equipment- WifCrk Mo Gr Up	\$556,855	P-221	\$0	\$556,855	100.0000%	\$0	\$556,855
222	353.030	Station Equipment - Communications	\$7,828,697	P-222	-\$20,013	\$7,808,684	53.5000%	\$0	\$4,177,646
223	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-223	\$0	\$4,287,911	53.5000%	\$0	\$2,294,032
224	355.000	Trsm-Poles & Fixtures-Elec-Iatan 2	\$0	P-224	\$0	\$0	53.5000%	\$0	\$0
225	355.000	Poles and Fixtures - Transmission Plant	\$111,696,498	P-225	\$0	\$111,696,498	53.5000%	\$0	\$59,757,626
226	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-226	\$0	\$58,255	53.5000%	\$0	\$31,166
227	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$3,506	P-227	\$0	\$3,506	100.0000%	\$0	\$3,506
228	356.000	Trsm-OH Cond & Devices-Elec- Iatan 2	\$0	P-228	\$0	\$0	53.5000%	\$0	\$0
229	356.000	Overhead Conductors & Devices - TP	\$98,533,213	P-229	\$0	\$98,533,213	53.5000%	\$0	\$52,715,269
230	356.010	Overhead Conductors & Devices- Wif Crk	\$39,418	P-230	\$0	\$39,418	53.5000%	\$0	\$21,089
231	356.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$2,552	P-231	\$0	\$2,552	100.0000%	\$0	\$2,552
232	357.000	Underground Conduit	\$3,538,851	P-232	\$0	\$3,538,851	53.5000%	\$0	\$1,893,285
233	358.000	Underground Conductors & Devices	\$2,899,911	P-233	\$0	\$2,899,911	53.5000%	\$0	\$1,551,452
234		Transmission-Salvage & Removal : Retirements not classified	\$0	P-234	\$0	\$0	53.5000%	\$0	\$0
235		TOTAL TRANSMISSION PLANT	\$406,500,943		-\$215,575	\$406,285,368		\$0	\$217,631,723
236		REGIONAL TRANSMISSION OPERATION PLANT							
237	382.000	Computer Hardware- RTO	\$0	P-237	\$0	\$0	53.5000%	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
238	383.020	Misc. Intangible Plant- RTO Software	\$0	P-238	\$0	\$0	53.5000%	\$0	\$0
239		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
240		DISTRIBUTION PLANT							
241	360.000	Land - Distribution Plant	\$8,222,723	P-241	\$0	\$8,222,723	44.2188%	\$0	\$3,635,989
242	360.010	Land Rights -Distribution Plant	\$16,589,190	P-242	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
243	361.000	Structures & Improvements - Dist. Plt	\$11,324,285	P-243	\$0	\$11,324,285	52.8168%	\$0	\$5,981,125
244	362.000	Station Equipment - Distribution Plant	\$168,376,767	P-244	\$0	\$168,376,767	66.1849%	\$0	\$94,802,318
245	362.030	Station Equipment-Communications-Dist. Plt	\$4,093,291	P-245	\$0	\$4,093,291	54.7224%	\$0	\$2,239,947
246	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$252,206,166	P-246	\$0	\$252,206,166	53.4453%	\$0	\$134,792,337
247	365.000	Overhead Conductors & Devices - Dist. Plt	\$203,225,504	P-247	\$0	\$203,225,504	54.3997%	\$0	\$110,554,064
248	366.000	Underground Conduit - Dist. Plt	\$220,886,749	P-248	\$0	\$220,886,749	58.0296%	\$0	\$128,179,697
249	367.000	Underground Conductors & Devices-Dist.Plt	\$405,943,033	P-249	\$0	\$405,943,033	51.7755%	\$0	\$210,179,035
250	368.000	Line Transformers - Distribution Plant	\$246,706,349	P-250	\$0	\$246,706,349	57.2035%	\$0	\$141,124,666
251	369.000	Services- Distribution Plant	\$93,872,100	P-251	\$0	\$93,872,100	51.4730%	\$0	\$48,318,786
252	370.000	Meters - Distribution Plant	\$92,227,579	P-252	\$0	\$92,227,579	54.3485%	\$0	\$50,124,306
253	371.000	Meter Installations - Distribution Plant	\$11,896,255	P-253	\$0	\$11,896,255	72.0131%	\$0	\$8,566,862
254	373.000	Street Lighting and Signal Systems - DP	\$36,505,751	P-254	\$0	\$36,505,751	27.2701%	\$0	\$9,955,155
255		Distribution-Salvage and removal: Retirements not classified	\$0	P-255	\$0	\$0	54.4721%	\$0	\$0
256		TOTAL DISTRIBUTION PLANT	\$1,772,075,732		\$0	\$1,772,075,732		\$0	\$957,930,944
257		GENERAL PLANT							
258	389.000	Land and Land Rights - General Plant	\$2,312,787	P-258	\$0	\$2,312,787	54.4020%	\$0	\$1,258,202
259	390.000	Structures & Improvements - General Plant	\$66,949,254	P-259	\$0	\$66,949,254	54.4020%	\$0	\$36,421,733
260	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	P-260	\$0	\$0	54.4020%	\$0	\$0
261	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,700,266	P-261	\$0	\$26,700,266	54.4020%	\$0	\$14,525,479
262	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,094,367	P-262	\$0	\$4,094,367	54.4020%	\$0	\$2,227,418
263	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-263	\$0	\$123,334	54.4020%	\$0	\$87,096
264	391.000	Office Furniture & Equipment - Gen. Plt	\$10,365,414	P-264	-\$927,638	\$9,437,776	54.4020%	\$0	\$5,134,339
265	391.010	Office Furniture & Equip - Wolf Creek	\$3,597,333	P-265	\$0	\$3,597,333	54.4020%	\$0	\$1,957,021
266	391.020	Office Furniture & Equip - Computer	\$2,160,405	P-266	-\$253,083	\$1,907,322	54.4020%	\$0	\$1,037,621
267	392.000	Transportation Equipment - Gen. Plt	\$1,615,955	P-267	\$0	\$1,615,955	54.4020%	\$0	\$879,112
268	392.010	Transportation Equipment- Light Trucks	\$8,408,678	P-268	\$0	\$8,408,678	54.4020%	\$0	\$4,574,489
269	392.020	Transportation Equipment - Heavy Trucks	\$28,582,834	P-269	\$0	\$28,582,834	54.4020%	\$0	\$15,549,633
270	392.030	Transportation Equipment - Tractors	\$685,141	P-270	\$0	\$685,141	54.4020%	\$0	\$372,730
271	392.040	Transportation Equipment - Trainers	\$1,822,305	P-271	\$0	\$1,822,305	54.4020%	\$0	\$991,370
272	393.000	Stores Equipment - General Plant	\$959,002	P-272	-\$184,322	\$774,680	54.4020%	\$0	\$421,441
273	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$4,287,656	P-273	-\$751,885	\$3,535,771	54.4020%	\$0	\$1,923,530
274	395.000	Laboratory Equipment	\$6,066,949	P-274	-\$298,407	\$5,768,542	54.4020%	\$0	\$3,138,202
275	396.000	Power Operated Equipment - Gen. Plt	\$23,543,717	P-275	-\$184,770	\$23,358,947	54.4020%	\$0	\$12,707,734
276	397.000	Gen-Communication Equip-Elec-Intan 2	\$0	P-276	\$0	\$0	54.4020%	\$0	\$0
277	397.000	Communication Equipment - Gen. Plt	\$102,692,291	P-277	-\$1,072,882	\$101,619,409	54.4020%	\$0	\$55,282,991
278	397.010	Communications Equip - Wolf Creek	\$143,390	P-278	\$0	\$143,390	54.4020%	\$0	\$78,007
279	397.020	Communication Equip - WifCrk Mo Grs Up	\$9,280	P-279	\$0	\$9,280	100.0000%	\$0	\$9,280
280	398.000	Miscellaneous Equipment - Gen. Plt	\$493,490	P-280	-\$32,963	\$460,527	54.4020%	\$0	\$250,536
281	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	P-281	\$0	\$0	100.0000%	\$0	\$0
282	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	P-282	\$0	\$0	100.0000%	\$0	\$0
283	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	P-283	\$0	\$0	100.0000%	\$0	\$0
284	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	P-284	\$0	\$0	100.0000%	\$0	\$0
285		General Plant-Salvage and removal: Retirements not classified	\$0	P-285	\$0	\$0	54.4020%	\$0	\$0
286		TOTAL GENERAL PLANT	\$295,613,848		-\$3,705,950	\$291,907,898		\$0	\$158,807,964
287		INCENTIVE COMPENSATION CAPITALIZATION							
288		ICC Adjustment	\$0	P-288	\$0	\$0	100.0000%	\$0	\$0
289		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
290		TOTAL PLANT IN SERVICE	\$6,433,832,121		\$873,520,143	\$7,307,352,264		\$0	\$3,957,324,561

Kansas City Power Light
 Case No. ER-2010-0355
 Test Year Decemeber 31, 2009
 True-Up Case at December 31, 2010
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-33	Steam Prod-Boiler Plant Equip-Electric	312.000		-\$1,714,996		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at October 31, 2010 (Hyneman)		-\$1,714,996		\$0	
	No Adjustment		\$0		\$0	
P-34	Steam Production- Unit Trains- Electric	312.010		-\$216,232		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$216,232		\$0	
P-36	Steam Prod-Accessory Equipment-Elec	315.000		-\$65,244,730		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at October 31, 2010 (Hyneman)		-\$65,244,730		\$0	
P-37	Steam Prod-Misc Pwr Pft Equip-Elec	316.000		-\$1,126		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at October 31, 2010 (Hyneman)		-\$1,126		\$0	
P-40	Steam Prod- Structures-Electric	311.000		-\$3,091,448		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,103,153		\$0	
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		-\$988,295		\$0	
P-41	Steam Prod- Turbogenerators- Elec	312.000		-\$5,692,679		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,774,847		\$0	
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		-\$2,917,832		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-42	Steam Prod- Boiler Plant Equip- Elec	314.000		-\$64,791		\$0
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		-\$64,791		\$0	
P-43	Steam Prod-Accessory Equip- Elec	315.000		-\$67,005		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$40,068		\$0	
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		-\$26,937		\$0	
P-44	Steam Prod-Misc Pwr Plt Equip- Elec	316.000		-\$234,759		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$234,759		\$0	
P-47	Misc. Intangible	303.020		-\$9,717		\$0
	1. To include latan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$0		\$0	
	2. latan 2 Misc. Intangible adjustment (Hyneman)		-\$9,717		\$0	
P-49	Steam Prod- Land- latan 2	310.000		\$633,186		\$0
	1. To include latan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$633,186		\$0	
P-50	Steam Prod- Structures- latan 2	311.000		\$89,469,866		\$0
	1. To include latan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$101,026,141		\$0	
	2. latan 2 structures and improvements adjustment (Hyneman)		-\$11,556,275		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-52	Steam Prod-Boiler Plant Equip- Iatan 2	312.000		\$646,004,006		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$729,053,191		\$0	
	2. Iatan 2 Boiler Plant Equipment adjustment (Hyneman)		-\$83,049,185		\$0	
P-55	Steam Prod- Turbogenerator- Iatan 2	314.000		\$88,893,910		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$100,375,793		\$0	
	2. Iatan 2 Turbogenerator adjustment (Hyneman)		-\$11,481,883		\$0	
P-57	Steam Prod- Accessory Equip- Iatan 2	315.000		\$29,707,022		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$33,544,096		\$0	
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$3,837,074		\$0	
P-59	Steam Prod- Misc Power Plant Equip- Iatan 2	316.000		\$3,321,757		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$3,750,808		\$0	
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$429,051		\$0	
P-184	Other Prod-Generators-Elect Wind	344.020		\$95,749,404		\$0
	1. To include costs of Spearville 2 Wind (Lyons)		\$98,068,778		\$0	
	2. To remove Schiff Hardin LLP. Legal costs charged to the Spearville 2 Wind Construction Project (Hyneman)		-\$2,319,374		\$0	
P-214	Structures & Improvements - TP	352.000		-\$16,699		\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$16,699		\$0	
P-217	Station Equipment - Transmission Plant	353.000		-\$5,121,396		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$174,437		\$0	
	To remove transmission plant costs associated with Spearville 2 wind farm generation to specifically identify this transmission on adjustment P-219.1 (Prenger)		-\$4,942,533		\$0	
	latan 2 Transmission Station Equipment Adjustment (Hyneman)		-\$4,426		\$0	
P-219	Transmission Plant- Spearville 2	353.000		\$4,942,533		\$0
	1. To reflect transmission plant costs for Spearville 2 (Lyons)		\$4,942,533		\$0	
P-222	Station Equipment - Communications	353.030		-\$20,013		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment-(Lyons)		-\$20,013		\$0	
P-264	Office Furniture & Equipment - Gen. Plt	391.000		-\$927,638		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$2,531		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$925,107		\$0	
P-266	Office Furniture & Equip - Computer	391.020		-\$253,083		\$0
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$253,083		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-272	Stores Equipment - General Plant	393.000		-\$184,322		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$15		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$184,307		\$0	
P-273	Tools, Shop, & Garage Equipment-Gen. Plt	394.000		-\$751,885		\$0
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$751,885		\$0	
P-274	Laboratory Equipment	395.000		-\$298,407		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$137		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$298,270		\$0	
P-275	Power Operated Equipment - Gen. Plt	396.000		-\$184,770		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$184,770		\$0	
P-277	Communication Equipment - Gen. Plt	397.000		-\$1,072,882		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$74,429		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$998,453		\$0	
P-280	Miscellaneous Equipment - Gen. Plt	398.000		-\$32,963		\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$30		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$32,933		\$0	
Total Plant Adjustments				\$873,520,143		\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$39,271	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,107,632	0.00%	\$0
5	303.020	Miscl Intangible Plt - 5yr Software	\$44,343,217	0.00%	\$0
6	303.040	Miscl Intang Plt - Communications Equip (Like 397)	\$0	0.00%	\$0
7	303.030	Miscl Intangible Plt - 10 yr Software	\$33,587,107	0.00%	\$0
8	303.050	Miscl Intang Plt - WC 5yr Software	\$12,398,683	0.00%	\$0
9	303.070	Miscl Intg Plt-Srct (Like 312)	\$19,030	0.00%	\$0
10	303.080	Miscl Intang Trans Line (Like 355)	\$3,176,650	0.0000%	\$0
11		TOTAL PLANT INTANGIBLE	\$94,694,527		\$0
12		PRODUCTION PLANT			
13		STEAM PRODUCTION			
14		PRODUCTION-STM-HAWTHORN UNIT 5			
15	310.000	Land & Land Rights	\$431,895	0.00%	\$0
16	311.000	Structures & Improvements	\$13,718,784	3.07%	\$421,167
17	311.020	Structures - Hawthorn 5 Rebuild	\$4,773,957	1.21%	\$57,765
18	312.000	Boiler Plant Equipment	\$35,589,837	2.86%	\$1,017,869
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,336,034	3.16%	\$168,619
20	312.020	Boiler AQC Equipment - Electric	\$136,837	0.00%	\$0
21	312.030	Boiler Plant - Haw. 5 Rebuild	\$118,996,286	1.21%	\$1,439,855
22	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	1.21%	\$0
23	314.000	Turbogenerator Units	\$42,606,591	3.27%	\$1,393,236
24	315.000	Accessory Electric Equipment	\$6,444,465	3.87%	\$249,401
25	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$21,077,382	1.08%	\$227,636
26	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	1.07%	\$0
27	316.000	Misc. Power Plant Equipment	\$4,418,766	2.27%	\$100,306
28	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,233,328	0.62%	\$7,647
29		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$254,764,162		\$5,083,501
30		PRODUCTION-IATAN 1			
31	310.000	Steam Production- Land- Electric	\$1,975,178	0.0000%	\$0
32	311.000	Steam Production-Structures-Electric	\$14,566,168	3.0700%	\$447,181
33	312.000	Steam Prod-Boiler Plant Equip-Electric	\$207,035,715	2.8600%	\$5,921,221
34	312.010	Steam Production- Unit Trains- Electric	\$831,437	3.1600%	\$26,273
35	314.000	Steam Prod- Turbogenerator-Electric	\$28,401,890	3.2700%	\$928,742
36	315.000	Steam Prod-Accessory Equipment-Elec	-\$17,960,186	3.8700%	-\$695,059
37	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$2,326,140	2.2700%	\$52,803
38		TOTAL PRODUCTION-IATAN 1	\$237,176,342		\$6,681,161

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		PRODUCTION-IATAN COMMON			
40	311.000	Steam Prod- Structures-Electric	\$30,824,197	3.0700%	\$946,303
41	312.000	Steam Prod- Turbogenerators- Elec	\$92,871,709	2.8600%	\$2,656,131
42	314.000	Steam Prod- Boiler Plant Equip- Elec	\$2,093,848	3.2700%	\$68,469
43	315.000	Steam Prod-Accessory Equip- Elec	\$851,282	3.8700%	\$32,945
44	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	-\$99,826	2.2700%	-\$2,266
45		TOTAL PRODUCTION-IATAN COMMON	\$126,541,210		\$3,701,582
46		PRODUCTION- IATAN 2			
47	303.020	Misc. Intangible	-\$5,199	0.0000%	\$0
48	303.010	Misc. Intangible-Subst	\$0	0.0000%	\$0
49	310.000	Steam Prod- Land- Iatan 2	\$338,755	0.0000%	\$0
50	311.000	Steam Prod- Structures- Iatan 2	\$47,866,378	1.5200%	\$727,569
51	311.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
52	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$345,612,143	1.6800%	\$5,806,284
53	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	1.6800%	\$0
54	312.500	Regulatory Plan-Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
55	314.000	Steam Prod- Turbogenerator- Iatan 2	\$47,558,242	1.5900%	\$756,176
56	314.500	Regulatory Plan- Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
57	315.000	Steam Prod- Accessory Equip- Iatan 2	\$15,893,257	1.7100%	\$271,775
58	315.500	Regulatory Plan-Case NO. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
59	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$1,777,140	1.4000%	\$24,880
60	316.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
61		TOTAL PRODUCTION- IATAN 2	\$459,040,716		\$7,586,684
62		LACYGNE COMMON PLANT			
63	310.000	Stm Pr-Land-LaCygne-Common	\$410,800	0.0000%	\$0
64	311.000	Stm Pr-Structures-LaCygne-Common	\$2,372,048	3.0700%	\$72,822
65	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,072,404	2.8600%	\$87,871

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
66	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$244,297	3.1600%	\$7,720
67	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$29,870	3.2700%	\$977
68	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$2,544,175	3.8700%	\$98,460
69	315.020	Stm Pr-Acc. Equip.-Comp.	\$7,661	3.8700%	\$296
70	316.000	Stm Pr-Misc. Pwr Plt	\$1,508,416	2.2700%	\$34,241
71		TOTAL LACYGNE COMMON PLANT	\$10,189,671		\$302,387
72		PRODUCTION-STM-LACYGNE 1			
73	310.000	Land-LaCygne 1	\$1,036,676	0.0000%	\$0
74	311.000	Structures-LaCygne 1	\$9,624,687	3.0700%	\$295,478
75	312.000	Boiler Plt Equip-LaCygne 1	\$71,876,326	2.8600%	\$2,055,663
76	312.020	Boiler AQC Equip.-LaCygne 1	\$18,297,351	0.0000%	\$0
77	314.000	Turbogenerator-LaCygne 1	\$17,479,597	3.2700%	\$571,583
78	315.000	Acc. Equip-LaCygne 1	\$10,316,845	3.8700%	\$399,262
79	316.000	Misc. Pwr Plt Equip.-LaCygne 1	\$1,586,448	2.2700%	\$36,012
80		TOTAL PRODUCTION-STM-LACYGNE 1	\$130,217,930		\$3,357,998
81		PRODUCTION-STM-LACYGNE 2			
82	311.000	Structures- LaCygne 2	\$1,427,471	3.0700%	\$43,823
83	312.000	Boiler Plt Equip.-LaCygne 2	\$53,473,666	2.8600%	\$1,529,347
84	312.010	Boiler-Unit Train-LaCygne 2	\$69,039	3.1600%	\$2,182
85	312.020	Boiler AQC Equip-LaCygne 2	\$5,140	0.0000%	\$0
86	314.000	Turbogenerator- LaCygne 2	\$12,142,302	3.2700%	\$397,053
87	315.000	Accessory Equip.-LaCygne 2	\$7,947,156	3.8700%	\$307,555
88	316.000	Misc. Pwr Plt Equip.-LaCygne 2	\$717,918	2.2700%	\$16,297
89		TOTAL PRODUCTION-STM-LACYGNE 2	\$75,782,692		\$2,296,257
90		PRODUCTION STM-MONTROSE 1, 2 & 3			
91	310.000	Land- Montrose	\$752,660	0.00%	\$0
92	311.000	Structures - Electric - Montrose	\$8,860,850	3.07%	\$272,028
93	312.000	Boiler Plant Equipment - Equipment- Montrose	\$67,760,164	2.86%	\$1,937,941
94	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,772,139	3.16%	\$150,800
95	314.000	Turbogenerators- Electric- Montrose	\$22,837,583	3.27%	\$746,789
96	315.000	Accessory Equipment- Electric - Montrose	\$12,248,606	3.87%	\$474,021
97	316.000	Misci. Plant Equipment- Electric- Montrose	\$2,660,491	2.27%	\$60,393
98		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$119,892,493		\$3,641,972
99		PRODUCTION- HAWTHORN 6 COMBINED CYCL			

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
100	311.000	Structures - Hawthorn 6	\$82,415	3.07%	\$2,530
101	315.000	Accessory Equip- Hawthorn 6	\$0	3.87%	\$0
102	341.000	Other Prod - Structures Hawthorn 6	\$0	2.99%	\$0
103	342.000	Other Production- Fuel Holders	\$571,186	3.18%	\$18,164
104	344.000	Other Prod - Generators Hawthorn 6	\$22,982,972	3.53%	\$811,299
105	345.000	Other Prod - Accessory Equip - Haw. 6	\$1,389,032	2.17%	\$30,142
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$25,025,605		\$862,135
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL			
108	311.000	Structures and Improvements - Haw. 9	\$1,191,219	3.07%	\$36,570
109	312.000	Boiler Plant Equip - Hawthorn 9	\$22,265,341	2.86%	\$636,789
110	314.000	Turbogenerators - Hawthorn 9	\$8,525,602	3.27%	\$278,787
111	315.000	Accessory Equipment - Hawthorn 9	\$7,091,347	3.87%	\$274,435
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$95,384	2.27%	\$2,165
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$39,168,893		\$1,228,746
114		PRODUCTION - NORTHEAST STATION			
115	311.000	Steam Prod - Structures - Elect - NE	\$10,075	3.07%	\$309
116	312.000	Stm Pr-Boiler Plt Equip-NE	\$409	2.8600%	\$12
117	315.000	Accessory Equipment - NE	\$0	3.87%	\$0
118	316.000	Misc. Plant Equipment - NE	\$12,544	2.27%	\$285
119	340.000	Other Production - Land NE	\$73,054	0.00%	\$0
120	342.000	Other Production - Fuel Holders NE	\$1,080,986	3.18%	\$34,375
121	344.000	Other Production - Generators NE	\$21,369,002	3.53%	\$754,326
122	345.000	Other Production - Accessory Equip - NE	\$3,739,951	2.17%	\$81,157
123		TOTAL PRODUCTION - NORTHEAST STATION	\$26,286,021		\$870,464
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE			
125	341.000	Other Prod- Structures- Electric	\$365,415	2.9900%	\$10,926
126	342.000	Other Prod- Fuel Holders- Electric	\$1,534,188	3.1800%	\$48,787
127	344.000	Other Prod- Generators- Electric	\$12,044,544	3.5300%	\$425,172
128	345.000	Other Prod- Accessory Equip- Electric	\$1,158,998	2.1700%	\$25,150
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,103,145		\$510,035
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE			
131	341.000	Other Prod- Structures-Electric	\$43,009	2.9900%	\$1,286
132	342.000	Other Prod- Fuel Holders-Electric	\$303,945	3.1800%	\$9,665
133	344.000	Other Production-Generators-Electric	\$12,776,279	3.5300%	\$451,003

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
134	345.000	Other Prod-Accessory Equip-Electric	\$742,056	2.1700%	\$16,103
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,865,289		\$478,057
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
137	316.000	Misc Plant Equip - Electric W. Gardner	\$1,770	2.27%	\$40
138	340.000	Other Prod - Land - W. Gardner	\$95,142	0.00%	\$0
139	340.010	Other Prod- Landrights & Easements	\$49,899	0.00%	\$0
140	341.000	Other Prod - Structures- W. Gardner	\$1,498,887	2.99%	\$44,817
141	342.000	Other Prod- Fuel Holders- W. Gardner	\$1,684,438	3.18%	\$53,565
142	344.000	Other Prod - Generators- W. Gardner	\$58,870,360	3.53%	\$2,078,124
143	345.000	Other Prod- Access Equip - W. Gardner	\$3,683,659	2.17%	\$79,935
144		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$65,884,155		\$2,256,481
145		PROD OTHER - MIAMI/OSAWATOMIE 1			
146	311.000	Steam Production - Structures	\$0	3.07%	\$0
147	340.000	Other Production - Land- Osawatomie	\$371,582	0.00%	\$0
148	341.000	Other Prod - Structures- Osawatomie	\$840,957	2.99%	\$25,145
149	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,066,015	3.18%	\$33,899
150	344.000	Other Prod - Generators- Osawatomie	\$14,021,255	3.53%	\$494,950
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$961,498	2.17%	\$20,865
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,261,307		\$574,859
153		TOTAL STEAM PRODUCTION	\$1,616,199,631		\$39,432,319
154		NUCLEAR PRODUCTION			
155		PROD PLT- NUCLEAR - WOLF CREEK			
156	320.000	Land & Land Rights - Wolf Creek	\$1,825,198	0.00%	\$0
157	321.000	Structures & Improvements-Wolf Creek	\$214,922,403	1.48%	\$3,180,852
158	321.010	Structures MO Gr Up AFC Ele	\$19,154,856	1.48%	\$283,492
159	322.000	Reactor Plant Equipment	\$355,124,342	1.60%	\$5,681,989
160	322.010	Reactor - MO Gr Up AFDC	\$48,353,684	1.60%	\$773,659
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$90,627,336	1.71%	\$1,549,727
163	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	1.71%	\$99,923
164	324.000	Accessory Electric Equipment - WC	\$67,555,409	2.11%	\$1,425,419
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	2.11%	\$125,766
166	325.000	Miscellaneous Power Plant Equipment	\$41,491,071	2.93%	\$1,215,688
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,124,059	2.93%	\$32,935
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,322	1.60%	-\$133,125
169	328.010	MPSC Disallow - Mo Basis	-\$71,674,599	1.60%	-\$1,146,794

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
170	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	0.00%	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$771,987,363		\$13,089,531
172		TOTAL NUCLEAR PRODUCTION	\$771,987,363		\$13,089,531
173		HYDRAULIC PRODUCTION			
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
175		OTHER PRODUCTION			
176		PRODUCTION PLANT - WIND GENERATION			
177	316.000	St Pr-Misc Pwr Plt Equip- Elec	\$20,795	2.2700%	\$472
178	341.020	Other Prod - Structures - Elect Wind	\$1,836,702	5.00%	\$91,835
179	344.020	Other Prod - Generators - Elect Wind	\$82,643,335	5.00%	\$4,132,167
180	345.020	Other Prod-Accessory Equip-Wind	\$68,652	5.00%	\$3,433
181		TOTAL PRODUCTION PLANT - WIND GENERATION	\$84,569,484		\$4,227,907
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2			
183	341.020	Other Prod-Structures-Elect Wind	\$0	5.0000%	\$0
184	344.020	Other Prod-Generators-Elect Wind	\$51,225,931	5.0000%	\$2,561,297
185	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	5.0000%	\$0
186		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$51,225,931		\$2,561,297
187		RETIREMENTS WORK IN PROGRESS-PROD			
188		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	\$0	0.0000%	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$0		\$0
190		GENERAL PLANT- BUILDINGS			
191	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$145,782	0.0000%	\$0
192	315.000	Steam Prod- Accessory Equip-Elec	\$10,485	3.8700%	\$406
193	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$11,237	2.2700%	\$255
194		TOTAL GENERAL PLANT- BUILDINGS	\$167,504		\$661
195		GENERAL PLANT- GENERAL EQUIP/TOOLS			

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
196	312.000	Steam Prod- Boiler Plant Equip-Elec	\$0	2.8600%	\$0
197	315.000	Steam Prod- Accessory Equip- Elec	\$14,108	3.8700%	\$546
198	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$2,973,210	2.2700%	\$67,492
199		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$2,987,318		\$68,038
200		BULK OIL FACILITY NE			
201	310.000	Steam Prod- Land- Electric	\$79,662	0.0000%	\$0
202	311.000	Steam Prod-Structures-Electric	\$594,648	3.0700%	\$18,256
203	312.000	Steam Prod- Boiler Plt Equip- Electric	\$326,496	2.8600%	\$9,338
204	315.000	Steam Prod- Accessory Equip- Electric	\$13,347	3.8700%	\$517
205	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$77,466	2.2700%	\$1,758
206	344.000	Other Prod-Generators-Electric	\$30,553	3.5300%	\$1,079
207		TOTAL BULK OIL FACILITY NE	\$1,122,172		\$30,948
208		TOTAL OTHER PRODUCTION	\$140,072,409		\$6,888,851
209		TOTAL PRODUCTION PLANT	\$2,528,259,403		\$59,410,701
210		TRANSMISSION PLANT			
211	350.000	Land - Transmission Plant	\$847,753	0.00%	\$0
212	350.010	Land Rights - Transmission Plant	\$13,453,881	0.00%	\$0
213	350.020	Land Rights- TP- Wolf Creek	\$190	0.00%	\$0
214	352.000	Structures & Improvements - TP	\$2,428,628	1.93%	\$46,873
215	352.010	Structures & Improvements - TP - Wolf Creek	\$134,005	1.93%	\$2,586
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.93%	\$303
217	353.000	Station Equipment - Transmission Plant	\$70,283,844	1.51%	\$1,061,286
218	353.000	Trsm-Station Equip-Elec-latan 2	\$0	1.5100%	\$0
219	353.000	Transmission Plant- Spearville 2	\$2,644,255	1.5100%	\$39,928
220	353.010	Station Equipment - Wolf Creek -TP	\$4,818,995	1.51%	\$72,767
221	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	1.51%	\$8,409
222	353.030	Station Equipment - Communications	\$4,177,646	12.50%	\$522,206
223	354.000	Towers and Fixtures - Transmission Plant	\$2,294,032	0.87%	\$19,958
224	355.000	Trsm-Poles & Fixtures-Elec-latan 2	\$0	2.4000%	\$0
225	355.000	Poles and Fixtures - Transmission Plant	\$59,757,626	2.40%	\$1,434,183
226	355.010	Poles & Fixtures - Wolf Creek	\$31,166	2.40%	\$748
227	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.40%	\$84
228	356.000	Trsm-OH Cond & Devices-Elec- latan 2	\$0	1.7200%	\$0
229	356.000	Overhead Conductors & Devices - TP	\$52,715,269	1.72%	\$906,703
230	356.010	Overhead Conductors & Devices- Wlf Crk	\$21,089	1.72%	\$363
231	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.72%	\$44
232	357.000	Underground Conduit	\$1,893,285	1.56%	\$29,535
233	358.000	Underground Conductors & Devices	\$1,551,452	0.92%	\$14,273

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
234		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
235		TOTAL TRANSMISSION PLANT	\$217,631,723		\$4,160,249
236		REGIONAL TRANSMISSION OPERATION PLANT			
237	382.000	Computer Hardware- RTO	\$0	0.0000%	\$0
238	383.020	Misc. Intangible Plant- RTO Software	\$0	0.0000%	\$0
239		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0
240		DISTRIBUTION PLANT			
241	360.000	Land - Distribution Plant	\$3,635,989	0.00%	\$0
242	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
243	361.000	Structures & Improvements - Dist. Plt	\$5,981,125	1.52%	\$90,913
244	362.000	Station Equipment - Distribution Plant	\$94,602,318	1.96%	\$1,854,205
245	362.030	Station Equipment-Communications-Dist. Plt	\$2,239,947	12.50%	\$279,993
246	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$134,792,337	3.40%	\$4,582,939
247	365.000	Overhead Conductors & Devices - Dist. Plt	\$110,554,064	2.45%	\$2,708,575
248	366.000	Underground Conduit - Dist. Plt	\$128,179,697	2.63%	\$3,371,126
249	367.000	Underground Conductors & Devices-Dist.Pl	\$210,179,035	2.23%	\$4,686,992
250	368.000	Line Transformers - Distribution Plant	\$141,124,666	1.92%	\$2,709,594
251	369.000	Services- Distribution Plant	\$48,318,786	4.65%	\$2,246,824
252	370.000	Meters - Distribution Plant	\$50,124,306	1.17%	\$586,454
253	371.000	Meter Installations - Distribution Plant	\$8,566,862	1.13%	\$96,806
254	373.000	Street Lighting and Signal Systems - DP	\$9,955,155	4.56%	\$453,955
255		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
256		TOTAL DISTRIBUTION PLANT	\$957,930,944		\$23,668,376
257		GENERAL PLANT			
258	389.000	Land and Land Rights - General Plant	\$1,258,202	0.00%	\$0
259	390.000	Structures & Improvements - General Plant	\$36,421,733	2.56%	\$932,396
260	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	0.00%	\$0
261	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,525,479	0.00%	\$0
262	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,227,418	0.00%	\$0
263	390.040	Struct & Imprv - Leasehold (Marshall)	\$67,096	0.00%	\$0
264	391.000	Office Furniture & Equipment - Gen. Plt	\$5,134,339	5.00%	\$256,717
265	391.010	Office Furniture & Equip - Wolf Creek	\$1,957,021	5.00%	\$97,851
266	391.020	Office Furniture & Equip - Computer	\$1,037,621	12.50%	\$129,703
267	392.000	Transportation Equipment - Gen. Plt	\$879,112	10.71%	\$94,153
268	392.010	Transportation Equipment- Light Trucks	\$4,574,489	9.38%	\$429,087
269	392.020	Transportation Equipment - Heavy Trucks	\$15,549,633	7.50%	\$1,166,222
270	392.030	Transportation Equipment - Tractors	\$372,730	6.25%	\$23,296
271	392.040	Transportatiob Equipment - Trailers	\$991,370	3.75%	\$37,176

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
272	393.000	Stores Equipment - General Plant	\$421,441	4.00%	\$16,858
273	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$1,923,530	3.30%	\$63,476
274	395.000	Laboratory Equipment	\$3,138,202	3.30%	\$103,561
275	396.000	Power Operated Equipment - Gen. Plt	\$12,707,734	6.54%	\$831,086
276	397.000	Gen-Communication Equip-Elec-latan 2	\$0	2.8600%	\$0
277	397.000	Communication Equipment - Gen. Plt	\$55,282,991	2.86%	\$1,581,094
278	397.010	Communications Equip - Wolf Creek	\$78,007	2.86%	\$2,231
279	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265
280	398.000	Miscellaneous Equipment - Gen. Plt	\$250,536	3.33%	\$8,343
281	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	0.00%	\$0
282	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	0.00%	\$0
283	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	0.0000%	\$0
284	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	0.0000%	\$0
285		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
286		TOTAL GENERAL PLANT	\$158,807,964		\$5,773,515
287		INCENTIVE COMPENSATION CAPITALIZATION			
288		ICC Adjustment	\$0	0.00%	\$0
289		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
290		Total Depreciation	\$3,957,324,561		\$93,012,841

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	54.4020%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$293,571	R-4	\$0	\$293,571	54.4020%	\$0	\$159,708
5	303.020	Misc Intangible Plt - 5yr Software	\$58,181,779	R-5	\$0	\$58,181,779	54.4020%	\$0	\$31,652,051
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$0	R-6	\$0	\$0	54.4020%	\$0	\$0
7	303.030	Misc Intangible Plt - 10 yr Software	\$49,413,676	R-7	\$0	\$49,413,676	54.4020%	\$0	\$26,882,028
8	303.050	Misc Intang Plt - WC 5yr Software	\$9,987,319	R-8	\$0	\$9,987,319	54.4020%	\$0	\$5,433,301
9	303.070	Misc Intg Plt-Srct (Like 312)	\$4,920	R-9	\$0	\$4,920	54.4020%	\$0	\$2,677
10	303.080	Misc Intang Trans Line (Like 355)	\$17,649	R-10	\$0	\$17,649	54.4020%	\$0	\$9,601
11		TOTAL PLANT INTANGIBLE	\$117,898,914		\$0	\$117,898,914		\$0	\$64,139,366
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$0	R-15	\$0	\$0	53.5000%	\$0	\$0
16	311.000	Structures & Improvements	\$10,809,644	R-16	\$0	\$10,809,644	53.5000%	\$0	\$5,783,160
17	311.020	Structures - Hawthorn 5 Rebuild	\$7,993,488	R-17	\$0	\$7,993,488	53.5000%	\$0	\$4,276,516
18	312.000	Boiler Plant Equipment	-\$12,001,356	R-18	\$0	-\$12,001,356	53.5000%	\$0	-\$6,420,725
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,547,743	R-19	\$0	\$1,547,743	53.5000%	\$0	\$828,043
20	312.020	Boiler AQC Equipment - Electric	\$61,289	R-20	\$0	\$61,289	53.5000%	\$0	\$32,790
21	312.030	Boiler Plant - Haw. 5 Rebuild	\$191,600,265	R-21	\$0	\$191,600,265	53.5000%	\$0	\$102,508,142
22	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	R-22	\$2,506,420	\$2,506,420	53.5000%	\$0	\$1,340,935
23	314.000	Turbogenerator Units	\$27,351,737	R-23	\$0	\$27,351,737	53.5000%	\$0	\$14,633,179
24	315.000	Accessory Electric Equipment	-\$2,402,439	R-24	\$0	-\$2,402,439	53.5000%	\$0	-\$1,285,305
25	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$33,771,218	R-25	\$0	\$33,771,218	53.5000%	\$0	\$18,067,602
26	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	R-26	\$6,233,210	\$6,233,210	53.5000%	\$0	\$3,334,767
27	316.000	Misc. Power Plant Equipment	\$4,384,231	R-27	\$0	\$4,384,231	53.5000%	\$0	\$2,345,564
28	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,996,144	R-28	\$0	\$1,996,144	53.5000%	\$0	\$1,067,937
29		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$265,111,964		\$8,739,630	\$273,851,594		\$0	\$146,510,605
30		PRODUCTION-IATAN 1							
31	310.000	Steam Production-Land- Electric	\$0	R-31	\$0	\$0	53.5000%	\$0	\$0
32	311.000	Steam Production-Structures-Electric	\$16,324,162	R-32	\$0	\$16,324,162	53.5000%	-\$17,387	\$8,716,040
33	312.000	Steam Prod-Boiler Plant Equip-Electric	\$121,788,195	R-33	\$0	\$121,788,195	53.5000%	-\$370,731	\$64,785,953
34	312.010	Steam Production- Unit Trains- Electric	\$274,717	R-34	-\$40,241	\$234,476	53.5000%	\$0	\$125,445
35	314.000	Steam Prod- Turbogenerator-Electric	\$29,911,237	R-35	\$0	\$29,911,237	53.5000%	\$0	\$16,002,512
36	315.000	Steam Prod-Accessory Equipment-Elec	\$15,517,965	R-36	\$0	\$15,517,965	53.5000%	-\$70	\$8,302,041
37	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$2,422,457	R-37	\$0	\$2,422,457	53.5000%	\$0	\$1,296,014
38		TOTAL PRODUCTION-IATAN 1	\$186,238,733		-\$40,241	\$186,198,492		-\$388,188	\$99,228,005
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Prod- Structures-Electric	\$2,657,257	R-40	-\$1,582,739	\$1,074,518	53.5000%	\$0	\$574,867
41	312.000	Steam Prod- Turbogenerators- Elec	\$9,659,386	R-41	-\$2,361,248	\$7,298,138	53.5000%	\$0	\$3,904,504
42	314.000	Steam Prod- Boiler Plant Equip- Elec	\$206,555	R-42	\$0	\$206,555	53.5000%	\$0	\$110,507
43	315.000	Steam Prod-Accessory Equip- Elec	\$122,848	R-43	-\$17,793	\$105,055	53.5000%	\$0	\$56,204
44	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	\$894	R-44	-\$113,399	-\$112,505	53.5000%	\$0	-\$60,190
45		TOTAL PRODUCTION-IATAN COMMON	\$12,646,940		-\$4,075,179	\$8,571,761		\$0	\$4,585,892
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	R-47	\$0	\$0	53.5000%	\$0	\$0
48	303.010	Misc. Intangible-Subst	\$0	R-48	\$0	\$0	53.5000%	\$0	\$0
49	310.000	Steam Prod- Land- Iatan 2	\$0	R-49	\$0	\$0	53.5000%	\$0	\$0
50	311.000	Steam Prod- Structures- Iatan 2	\$0	R-50	\$1,247,475	\$1,247,475	53.5000%	\$0	\$667,399
51	311.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-51	\$19,240,688	\$19,240,688	100.0000%	\$0	\$19,240,688
52	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	R-52	\$9,812,757	\$9,812,757	53.5000%	\$0	\$5,249,825
53	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	R-53	\$0	\$0	53.5000%	\$0	\$0
54	312.500	Regulatory Plan-Case No. E0-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-54	\$137,897,545	\$137,897,545	100.0000%	\$0	\$137,897,545

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
55	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	R-55	\$1,169,621	\$1,169,621	53.5000%	\$0	\$625,747
56	314.500	Regulatory Plan- Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-56	\$19,135,918	\$19,135,918	100.0000%	\$0	\$19,135,918
57	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	R-57	\$402,369	\$402,369	53.5000%	\$0	\$215,267
58	315.500	Regulatory Plan-Case NO. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-58	\$6,399,672	\$6,399,672	100.0000%	\$0	\$6,399,672
59	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	R-59	\$48,703	\$48,703	53.5000%	\$0	\$26,056
60	316.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-60	\$704,779	\$704,779	100.0000%	\$0	\$704,779
61		TOTAL PRODUCTION- IATAN 2	\$0		\$196,059,527	\$196,059,527		\$0	\$190,162,896
62		LACYGNE COMMON PLANT							
63	310.000	Stm Pr-Land-LaCygne-Common	\$0	R-63	\$0	\$0	53.5000%	\$0	\$0
64	311.000	Stm Pr-Structures-LaCygne-Common	\$2,068,389	R-64	\$0	\$2,068,389	53.5000%	\$0	\$1,106,588
65	312.000	Stm Pr-Boiler Pit-LaCygne-Common	\$4,134,412	R-65	\$0	\$4,134,412	53.5000%	\$0	\$2,211,910
66	312.010	Stm Pr-Boiler-Unit Train-LaCygne- Common	\$70,860	R-66	\$0	\$70,860	53.5000%	\$0	\$37,910
67	314.000	Stm Pr-Turbogenerator-LaCygne- Common	\$30,243	R-67	\$0	\$30,243	53.5000%	\$0	\$16,180
68	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$676,322	R-68	\$0	\$676,322	53.5000%	\$0	\$361,832
69	315.020	Stm Pr-Acc. Equip.-Comp.	\$4,596	R-69	\$0	\$4,596	53.5000%	\$0	\$2,459
70	316.000	Stm Pr-Misc. Pwr Pit	\$1,059,906	R-70	\$0	\$1,059,906	53.5000%	\$0	\$567,050
71		TOTAL LACYGNE COMMON PLANT	\$8,044,728		\$0	\$8,044,728		\$0	\$4,303,929
72		PRODUCTION-STM-LACYGNE 1							
73	310.000	Land-LaCygne 1	\$0	R-73	\$0	\$0	53.5000%	\$0	\$0
74	311.000	Structures-LaCygne 1	\$11,896,291	R-74	\$0	\$11,896,291	53.5000%	\$0	\$6,364,516
75	312.000	Boiler Pit Equip-LaCygne 1	\$70,676,526	R-75	\$0	\$70,676,526	53.5000%	\$0	\$37,811,941
76	312.020	Boiler AQC Equip.-LaCygne 1	\$45,264,159	R-76	\$0	\$45,264,159	53.5000%	\$0	\$24,216,325
77	314.000	Turbogenerator-LaCygne 1	\$17,169,303	R-77	\$0	\$17,169,303	53.5000%	\$0	\$9,185,577
78	315.000	Acc. Equip-LaCygne 1	\$8,245,475	R-78	\$0	\$8,245,475	53.5000%	\$0	\$4,411,329
79	316.000	Misc. Pwr Pit Equip.-LaCygne 1	\$984,483	R-79	\$0	\$984,483	53.5000%	\$0	\$526,698
80		TOTAL PRODUCTION-STM-LACYGNE 1	\$154,236,237		\$0	\$154,236,237		\$0	\$82,516,386
81		PRODUCTION-STM-LACYGNE 2							
82	311.000	Structures- LaCygne 2	\$1,937,802	R-82	\$0	\$1,937,802	53.5000%	\$0	\$1,036,724
83	312.000	Boiler Pit Equip.-LaCygne 2	\$78,666,539	R-83	\$0	\$78,666,539	53.5000%	\$0	\$42,086,598
84	312.010	Boiler-Unit Train-LaCygne 2	\$87,858	R-84	\$0	\$87,858	53.5000%	\$0	\$47,004
85	312.020	Boiler AQC Equip-LaCygne 2	\$7,403	R-85	\$0	\$7,403	53.5000%	\$0	\$3,961
86	314.000	Turbogenerator- LaCygne 2	\$15,251,598	R-86	\$0	\$15,251,598	53.5000%	\$0	\$8,159,605
87	315.000	Accessory Equip.-LaCygne 2	\$8,159,914	R-87	\$0	\$8,159,914	53.5000%	\$0	\$4,365,554
88	316.000	Misc. Pwr Pit Equip.-LaCygne 2	\$1,045,030	R-88	\$0	\$1,045,030	53.5000%	\$0	\$559,091
89		TOTAL PRODUCTION-STM-LACYGNE 2	\$105,156,144		\$0	\$105,156,144		\$0	\$56,268,537
90		PRODUCTION STM-MONTROSE 1, 2 & 3							
91	310.000	Land- Montrose	\$0	R-91	\$0	\$0	53.5000%	\$0	\$0
92	311.000	Structures - Electric - Montrose	\$9,001,351	R-92	\$0	\$9,001,351	53.5000%	\$0	\$4,815,723
93	312.000	Boiler Plant Equipment - Equipment- Montrose	\$78,191,850	R-93	\$0	\$78,191,850	53.5000%	\$0	\$41,832,640
94	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,384,182	R-94	\$0	\$1,384,182	53.5000%	\$0	\$740,537
95	314.000	Turbogenerators- Electric- Montrose	\$22,572,680	R-95	\$0	\$22,572,680	53.5000%	\$0	\$12,076,384
96	315.000	Accessory Equipment- Electric - Montrose	\$9,488,830	R-96	\$0	\$9,488,830	53.5000%	\$0	\$5,076,524
97	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,214,544	R-97	\$0	\$2,214,544	53.5000%	\$0	\$1,184,781
98		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$122,853,437		\$0	\$122,853,437		\$0	\$65,726,589
99		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
100	311.000	Structures - Hawthorn 6	\$0	R-100	\$0	\$0	53.5000%	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
101	315.000	Accessory Equip- Hawthorn 6	\$0	R-101	\$0	\$0	53.5000%	\$0	\$0
102	341.000	Other Prod - Structures Hawthorn 6	\$41,890	R-102	\$0	\$41,890	53.5000%	\$0	\$22,411
103	342.000	Other Production- Fuel Holders	\$364,015	R-103	\$0	\$364,015	53.5000%	\$0	\$194,748
104	344.000	Other Prod - Generators Hawthorn 6	\$12,557,007	R-104	\$0	\$12,557,007	53.5000%	\$0	\$6,717,999
105	345.000	Other Prod - Accessory Equip - Haw. 6	\$975,902	R-105	\$0	\$975,902	53.5000%	\$0	\$522,108
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$13,938,814		\$0	\$13,938,814		\$0	\$7,457,266
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Haw. 9	\$720,179	R-108	\$0	\$720,179	53.5000%	\$0	\$385,296
109	312.000	Boiler Plant Equip - Hawthorn 9	\$23,922,014	R-109	\$0	\$23,922,014	53.5000%	\$0	\$12,798,277
110	314.000	Turbogenerators - Hawthorn 9	\$5,608,516	R-110	\$0	\$5,608,516	53.5000%	\$0	\$3,000,556
111	315.000	Accessory Equipment - Hawthorn 9	\$4,476,859	R-111	\$0	\$4,476,859	53.5000%	\$0	\$2,395,120
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$60,187	R-112	\$0	\$60,187	53.5000%	\$0	\$32,200
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$34,787,755		\$0	\$34,787,755		\$0	\$18,611,449
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$265	R-115	\$0	\$265	53.5000%	\$0	\$142
116	312.000	Stm Pr-Boiler Plt Equip-NE	\$42	R-116	\$0	\$42	53.5000%	\$0	\$22
117	315.000	Accessory Equipment - NE	\$0	R-117	\$0	\$0	53.5000%	\$0	\$0
118	316.000	Misc. Plant Equipment - NE	\$5,119	R-118	\$0	\$5,119	53.5000%	\$0	\$2,739
119	340.000	Other Production - Land NE	\$0	R-119	\$0	\$0	53.5000%	\$0	\$0
120	342.000	Other Production - Fuel Holders NE	\$873,756	R-120	\$0	\$873,756	53.5000%	\$0	\$467,459
121	344.000	Other Production - Generators NE	\$31,688,264	R-121	\$0	\$31,688,264	53.5000%	\$0	\$16,953,221
122	345.000	Other Production - Accessory Equip - NE	\$6,084,068	R-122	\$0	\$6,084,068	53.5000%	\$0	\$3,254,976
123		TOTAL PRODUCTION - NORTHEAST STATION	\$38,651,514		\$0	\$38,651,514		\$0	\$20,678,559
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Prod- Structures- Electric	\$200,568	R-125	\$0	\$200,568	53.5000%	\$0	\$107,304
126	342.000	Other Prod- Fuel Holders- Electric	\$1,061,865	R-126	\$0	\$1,061,865	53.5000%	\$0	\$568,098
127	344.000	Other Prod- Generators- Electric	\$9,069,812	R-127	\$0	\$9,069,812	53.5000%	\$0	\$4,852,349
128	345.000	Other Prod- Accessory Equip- Electric	\$892,956	R-128	\$0	\$892,956	53.5000%	\$0	\$477,731
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$11,225,201		\$0	\$11,225,201		\$0	\$6,005,482
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
131	341.000	Other Prod- Structures-Electric	\$23,607	R-131	\$0	\$23,607	53.5000%	\$0	\$12,630
132	342.000	Other Prod- Fuel Holders-Electric	\$211,365	R-132	\$0	\$211,365	53.5000%	\$0	\$113,080
133	344.000	Other Production-Generators-Electric	\$9,642,042	R-133	\$0	\$9,642,042	53.5000%	\$0	\$5,158,492
134	345.000	Other Prod-Accessory Equip-Electric	\$564,937	R-134	\$0	\$564,937	53.5000%	\$0	\$302,241
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$10,441,951		\$0	\$10,441,951		\$0	\$5,586,443
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
137	316.000	Misc Plant Equip - Electric W. Gardner	\$35	R-137	\$0	\$35	53.5000%	\$0	\$19
138	340.000	Other Prod - Land - W. Gardner	\$0	R-138	\$0	\$0	53.5000%	\$0	\$0
139	340.010	Other Prod- Landrights & Easements	\$8,440	R-139	\$0	\$8,440	53.5000%	\$0	\$4,515
140	341.000	Other Prod - Structures- W. Gardner	\$511,497	R-140	\$0	\$511,497	53.5000%	\$0	\$273,651
141	342.000	Other Prod- Fuel Holders- W. Gardner	\$852,813	R-141	\$0	\$852,813	53.5000%	\$0	\$456,255
142	344.000	Other Prod - Generators- W. Gardner	\$32,317,739	R-142	\$0	\$32,317,739	53.5000%	\$0	\$17,289,990
143	345.000	Other Prod- Access Equip - W. Gardner	\$2,063,007	R-143	\$0	\$2,063,007	53.5000%	\$0	\$1,103,709
144		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$35,753,531		\$0	\$35,753,531		\$0	\$19,128,139
145		PROD OTHER - MIAMI/OSAWATOMIE 1							
146	311.000	Steam Production - Structures	\$0	R-146	\$0	\$0	53.5000%	\$0	\$0
147	340.000	Other Production - Land- Osawatomie	\$0	R-147	\$0	\$0	53.5000%	\$0	\$0
148	341.000	Other Prod - Structures- Osawatomie	\$344,513	R-148	\$0	\$344,513	53.5000%	\$0	\$184,314
149	342.000	Other Prod - Fuel Holders- Osawatomie	\$550,350	R-149	\$0	\$550,350	53.5000%	\$0	\$294,437
150	344.000	Other Prod - Generators- Osawatomie	\$7,733,508	R-150	\$0	\$7,733,508	53.5000%	\$0	\$4,137,427
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$540,501	R-151	\$0	\$540,501	53.5000%	\$0	\$289,168

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$9,168,872		\$0	\$9,168,872		\$0	\$4,905,346
153		TOTAL STEAM PRODUCTION	\$1,008,255,821		\$200,683,737	\$1,208,939,558		-\$388,188	\$731,665,523
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$0	R-156	\$0	\$0	53.5000%	\$0	\$0
157	321.000	Structures & Improvements-Wolf Creek	\$236,904,164	R-157	\$0	\$236,904,164	53.5000%	\$0	\$126,743,728
158	321.010	Structures MO Gr Up AFC Ele	\$11,030,252	R-158	\$0	\$11,030,252	100.0000%	\$0	\$11,030,252
159	322.000	Reactor Plant Equipment	\$358,231,799	R-159	\$0	\$358,231,799	53.5000%	\$0	\$191,654,012
160	322.010	Reactor - MO Gr Up AFDC	\$28,524,937	R-160	\$0	\$28,524,937	100.0000%	\$0	\$28,524,937
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-161	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
162	323.000	Turbogenerator Units - Wolf Creek	\$113,855,027	R-162	\$0	\$113,855,027	53.5000%	\$0	\$60,912,439
163	323.010	Turbogenerator MO GR Up AFDC	\$5,270,573	R-163	\$0	\$5,270,573	100.0000%	\$0	\$5,270,573
164	324.000	Accessory Electric Equipment - WC	\$59,988,034	R-164	\$0	\$59,988,034	53.5000%	\$0	\$32,093,598
165	324.010	Accessory Equip - MO Gr Up AFDC	\$2,969,542	R-165	\$0	\$2,969,542	100.0000%	\$0	\$2,969,542
166	325.000	Miscellaneous Power Plant Equipment	\$20,764,994	R-166	\$0	\$20,764,994	53.5000%	\$0	\$11,109,272
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$537,288	R-167	\$0	\$537,288	100.0000%	\$0	\$537,288
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,964,387	R-168	\$0	-\$4,964,387	100.0000%	\$0	-\$4,964,387
169	328.010	MPSC Disallow - Mo Basis	-\$70,026,855	R-169	\$0	-\$70,026,855	53.5000%	\$0	-\$37,464,367
170	328.050	Nucl PR-Dosa; Pre 1988 res	-\$10,086,006	R-170	\$0	-\$10,086,006	53.5000%	\$0	-\$5,396,013
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$767,591,029		\$0	\$767,591,029		\$0	\$437,612,541
172		TOTAL NUCLEAR PRODUCTION	\$767,591,029		\$0	\$767,591,029		\$0	\$437,612,541
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT - WIND GENERATION							
177	316.000	St Pr-Misc Pwr Plt Equip- Elec	\$411	R-177	\$0	\$411	53.5000%	\$0	\$220
178	341.020	Other Prod - Structures - Elect Wind	\$699,985	R-178	\$0	\$699,985	53.5000%	\$0	\$374,492
179	344.020	Other Prod - Generators - Elect Wind	\$32,399,794	R-179	\$0	\$32,399,794	53.5000%	\$0	\$17,333,890
180	345.020	Other Prod-Accessory Equip-Wind	\$18,446	R-180	\$0	\$18,446	53.5000%	\$0	\$9,869
181		TOTAL PRODUCTION PLANT - WIND GENERATION	\$33,118,636		\$0	\$33,118,636		\$0	\$17,718,471
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Elect Wind	\$0	R-183	\$0	\$0	53.5000%	\$0	\$0
184	344.020	Other Prod-Generators-Elect Wind	\$0	R-184	\$204,310	\$204,310	53.5000%	\$0	\$109,306
185	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	R-185	\$0	\$0	53.5000%	\$0	\$0
186		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$204,310	\$204,310		\$0	\$109,306
187		RETIREMENTS WORK IN PROGRESS- PROD							
188		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	-\$13,585,967	R-188	\$0	-\$13,585,967	53.5000%	\$0	-\$7,268,492
189		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	-\$13,585,967		\$0	-\$13,585,967		\$0	-\$7,268,492
190		GENERAL PLANT- BUILDINGS							
191	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$272,489	R-191	\$0	\$272,489	53.5000%	\$0	\$145,782
192	315.000	Steam Prod- Accessory Equip-Elec	\$4,738	R-192	\$0	\$4,738	53.5000%	\$0	\$2,535
193	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$7,142	R-193	\$0	\$7,142	53.5000%	\$0	\$3,821
194		TOTAL GENERAL PLANT- BUILDINGS	\$284,369		\$0	\$284,369		\$0	\$152,138
195		GENERAL PLANT- GENERAL EQUIP/TOOLS							
196	312.000	Steam Prod- Boiler Plant Equip-Elec	\$0	R-196	\$0	\$0	53.5000%	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
197	315.000	Steam Prod- Accessory Equip- Elec	\$1,329	R-197	\$0	\$1,329	53.5000%	\$0	\$711
198	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$1,357,493	R-198	\$0	\$1,357,493	53.5000%	\$0	\$726,259
199		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$1,358,822		\$0	\$1,358,822		\$0	\$726,970
200		BULK OIL FACILITY NE							
201	310.000	Steam Prod- Land- Electric	\$0	R-201	\$0	\$0	53.5000%	\$0	\$0
202	311.000	Steam Prod-Structures-Electric	\$659,785	R-202	\$0	\$659,785	53.5000%	\$0	\$352,985
203	312.000	Steam Prod- Boiler Plt Equip- Electric	\$509,691	R-203	\$0	\$509,691	53.5000%	\$0	\$272,685
204	315.000	Steam Prod- Accessory Equip- Electric	\$15,075	R-204	\$0	\$15,075	53.5000%	\$0	\$8,065
205	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$79,678	R-205	\$0	\$79,678	53.5000%	\$0	\$42,628
206	344.000	Other Prod-Generators-Electric	\$3,304	R-206	\$0	\$3,304	53.5000%	\$0	\$1,768
207		TOTAL BULK OIL FACILITY NE	\$1,267,533		\$0	\$1,267,533		\$0	\$678,131
208		TOTAL OTHER PRODUCTION	\$22,443,393		\$204,310	\$22,647,703		\$0	\$12,116,524
209		TOTAL PRODUCTION PLANT	\$1,798,290,243		\$200,888,047	\$1,999,178,290		-\$388,188	\$1,181,394,688
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$0	R-211	\$0	\$0	53.5000%	\$0	\$0
212	350.010	Land Rights - Transmission Plant	\$7,200,397	R-212	\$0	\$7,200,397	53.5000%	\$0	\$3,852,212
213	350.020	Land Rights- TP- Wolf Creek	\$100	R-213	\$0	\$100	53.5000%	\$0	\$54
214	352.000	Structures & Improvements - TP	\$1,390,705	R-214	-\$8,505	\$1,382,200	53.5000%	\$0	\$739,477
215	352.010	Structures & Improvements - TP - Wolf Creek	\$66,450	R-215	\$0	\$66,450	53.5000%	\$0	\$35,551
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$4,024	R-216	\$0	\$4,024	100.0000%	\$0	\$4,024
217	353.000	Station Equipment - Transmission Plant	\$42,166,065	R-217	-\$90,633	\$42,075,432	53.5000%	\$0	\$22,510,356
218	353.000	Trsm-Station Equip-Elec-Iatan 2	\$0	R-218	\$0	\$0	53.5000%	\$0	\$0
219	353.000	Transmission Plant- Spearville 2	\$0	R-219	\$0	\$0	53.5000%	\$0	\$0
220	353.010	Station Equipment - Wolf Creek - TP	\$4,784,306	R-220	\$0	\$4,784,306	53.5000%	\$0	\$2,559,604
221	353.020	Station Equipment- WlfCrk Mo Gr Up	\$334,002	R-221	\$0	\$334,002	100.0000%	\$0	\$334,002
222	353.030	Station Equipment - Communications	\$666,915	R-222	-\$5,390	\$661,525	53.5000%	\$0	\$353,916
223	354.000	Towers and Fixtures - Transmission Plant	\$3,575,856	R-223	\$0	\$3,575,856	53.5000%	\$0	\$1,913,083
224	355.000	Trsm-Poles & Fixtures-Elec-Iatan 2	\$0	R-224	\$0	\$0	53.5000%	\$0	\$0
225	355.000	Poles and Fixtures - Transmission Plant	\$54,452,744	R-225	\$0	\$54,452,744	53.5000%	\$0	\$29,132,218
226	355.010	Poles & Fixtures - Wolf Creek	\$45,768	R-226	\$0	\$45,768	53.5000%	\$0	\$24,486
227	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,094	R-227	\$0	\$3,094	100.0000%	\$0	\$3,094
228	356.000	Trsm-OH Cond & Devices-Elec- Iatan 2	\$0	R-228	\$0	\$0	53.5000%	\$0	\$0
229	356.000	Overhead Conductors & Devices - TP	\$47,041,236	R-229	\$0	\$47,041,236	53.5000%	\$0	\$25,167,061
230	356.010	Overhead Conductors & Devices- Wlf Crk	\$22,210	R-230	\$0	\$22,210	53.5000%	\$0	\$11,882
231	356.020	Overhd Cond-Dev-Wlf Crk- Mo Gr Up	\$1,331	R-231	\$0	\$1,331	100.0000%	\$0	\$1,331
232	357.000	Underground Conduit	\$1,832,282	R-232	\$0	\$1,832,282	53.5000%	\$0	\$980,271
233	358.000	Underground Conductors & Devices	\$2,404,799	R-233	\$0	\$2,404,799	53.5000%	\$0	\$1,286,567
234		Transmission-Salvage & Removal : Retirements not classified	-\$2,195,135	R-234	\$0	-\$2,195,135	53.5000%	\$0	-\$1,174,397
235		TOTAL TRANSMISSION PLANT	\$163,797,149		-\$104,528	\$163,692,621		\$0	\$87,734,792
236		REGIONAL TRANSMISSION OPERATION PLANT							
237	382.000	Computer Hardware- RTO	\$0	R-237	\$0	\$0	53.5000%	\$0	\$0
238	383.020	Misc. Intangible Plant- RTO Software	\$0	R-238	\$0	\$0	53.5000%	\$0	\$0
239		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
240		DISTRIBUTION PLANT							
241	360.000	Land - Distribution Plant	\$0	R-241	\$0	\$0	44.2188%	\$0	\$0
242	360.010	Land Rights -Distribution Plant	\$6,426,897	R-242	\$0	\$6,426,897	58.3311%	\$0	\$3,748,880
243	361.000	Structures & improvements - Dist. Plt	\$5,778,279	R-243	\$0	\$5,778,279	52.8168%	\$0	\$3,051,902
244	362.000	Station Equipment - Distribution Plant	\$55,991,245	R-244	\$0	\$55,991,245	56.1849%	\$0	\$31,458,625
245	362.030	Station Equipment-Communications-Dist. Plt	\$987,271	R-245	\$0	\$987,271	54.7224%	\$0	\$540,258
246	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$144,441,890	R-246	\$0	\$144,441,890	53.4453%	\$0	\$77,197,401
247	365.000	Overhead Conductors & Devices - Dist. Plt	\$56,678,193	R-247	\$0	\$56,678,193	54.3997%	\$0	\$30,832,767
248	366.000	Underground Conduit - Dist. Plt	\$33,078,211	R-248	\$0	\$33,078,211	58.0296%	\$0	\$19,195,154
249	367.000	Underground Conductors & Devices-Dist.Plit	\$62,958,393	R-249	\$0	\$62,958,393	51.7755%	\$0	\$32,597,023
250	368.000	Line Transformers - Distribution Plant	\$110,890,654	R-250	\$0	\$110,890,654	57.2035%	\$0	\$63,433,335
251	369.000	Services- Distribution Plant	\$45,432,934	R-251	\$0	\$45,432,934	51.4730%	\$0	\$23,385,694
252	370.000	Meters - Distribution Plant	\$62,542,126	R-252	\$0	\$62,542,126	54.3485%	\$0	\$33,990,707

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
253	371.000	Meter Installations - Distribution Plant	\$12,628,368	R-253	\$0	\$12,628,368	72.0131%	\$0	\$9,094,079
254	373.000	Street Lighting and Signal Systems - DP	\$10,561,177	R-254	\$0	\$10,561,177	27.2701%	\$0	\$2,880,044
255		Distribution-Salvage and removal: Retirements not classified	-\$4,731,414	R-255	\$0	-\$4,731,414	54.4721%	\$0	-\$2,577,301
256		TOTAL DISTRIBUTION PLANT	\$603,664,224		\$0	\$603,664,224		\$0	\$328,828,568
257		GENERAL PLANT							
258	389.000	Land and Land Rights - General Plant	\$0	R-258	\$0	\$0	54.4020%	\$0	\$0
259	390.000	Structures & Improvements - General Plant	\$20,899,957	R-259	\$0	\$20,899,957	54.4020%	\$0	\$11,369,995
260	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	R-260	\$0	\$0	54.4020%	\$0	\$0
261	390.050	Struct & Imprv - Leasehold (One KC Place)	\$1,420,045	R-261	\$0	\$1,420,045	54.4020%	\$0	\$772,533
262	390.030	Struct & Imprv - Leasehold (801 Char)	\$882,918	R-262	\$0	\$882,918	54.4020%	\$0	\$480,325
263	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	R-263	\$0	\$123,334	54.4020%	\$0	\$67,096
264	391.000	Office Furniture & Equipment - Gen. Plt	\$4,143,119	R-264	-\$927,405	\$3,215,714	54.4020%	\$0	\$1,749,413
265	391.010	Office Furniture & Equip - Wolf Creek	\$1,496,950	R-265	\$0	\$1,496,950	54.4020%	\$0	\$814,371
266	391.020	Office Furniture & Equip - Computer	\$161,259	R-266	-\$253,083	-\$91,824	54.4020%	\$0	-\$49,954
267	392.000	Transportation Equipment - Gen. Plt	\$277,224	R-267	\$0	\$277,224	54.4020%	\$0	\$150,815
268	392.010	Transportation Equipment- Light Trucks	\$1,547,364	R-268	\$0	\$1,547,364	54.4020%	\$0	\$841,797
269	392.020	Transportation Equipment - Heavy Trucks	\$4,929,742	R-269	\$0	\$4,929,742	54.4020%	\$0	\$2,681,878
270	392.030	Transportation Equipment - Tractors	\$212,153	R-270	\$0	\$212,153	54.4020%	\$0	\$115,415
271	392.040	Transportation Equipment - Trailers	\$710,973	R-271	\$0	\$710,973	54.4020%	\$0	\$386,784
272	393.000	Stores Equipment - General Plant	\$563,986	R-272	-\$184,322	\$379,664	54.4020%	\$0	\$206,545
273	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,149,491	R-273	-\$751,885	\$1,397,606	54.4020%	\$0	\$760,326
274	395.000	Laboratory Equipment	\$2,992,961	R-274	-\$298,352	\$2,694,609	54.4020%	\$0	\$1,465,921
275	396.000	Power Operated Equipment - Gen. Plt	\$3,293,988	R-275	-\$43,661	\$3,250,327	54.4020%	\$0	\$1,768,243
276	397.000	Gen-Communication Equip-Elec-Iatan 2	\$0	R-276	\$0	\$0	54.4020%	\$0	\$0
277	397.000	Communication Equipment - Gen. Plt	\$9,557,220	R-277	-\$1,016,517	\$8,540,703	54.4020%	\$0	\$4,646,313
278	397.010	Communications Equip - Wolf Creek	\$73,096	R-278	\$0	\$73,096	54.4020%	\$0	\$39,766
279	397.020	Communication Equip - WifCrk Mo Grs Up	\$2,532	R-279	\$0	\$2,532	100.0000%	\$0	\$2,532
280	398.000	Miscellaneous Equipment - Gen. Plt	\$106,007	R-280	-\$32,956	\$73,051	54.4020%	\$0	\$39,741
281	399.000	EO-94-199 \$3.5 Million Amort- per year	\$36,674,731	R-281	-\$36,674,731	\$0	100.0000%	\$0	\$0
282	399.100	Reg Plant Additional Amort ER-2006-0314	\$75,876,714	R-282	-\$75,876,714	\$0	100.0000%	\$0	\$0
283	399.100	Reg Plant Additional Amort ER-2007-0291	\$26,809,568	R-283	-\$26,809,568	\$0	100.0000%	\$0	\$0
284	399.100	Reg Plant Additional Amort ER-2009-0089	\$8,333,333	R-284	-\$8,333,333	\$0	100.0000%	\$0	\$0
285		General Plant-Salvage and removal: Retirements not classified	-\$1,690	R-285	\$0	-\$1,690	54.4020%	\$0	-\$919
286		TOTAL GENERAL PLANT	\$203,236,975		-\$151,202,527	\$52,034,448		\$0	\$28,308,936
287		INCENTIVE COMPENSATION CAPITALIZATION							
288		ICC Adjustment	\$0	R-288	\$0	\$0	100.0000%	\$0	\$0
289		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
290		TOTAL DEPRECIATION RESERVE	\$2,886,887,505		\$49,580,992	\$2,936,468,497		-\$388,188	\$1,690,406,250

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-22	Boiler Plant - Hawthorn 5 Rebuild	312.030		\$2,506,420		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties for the SCR failure. (Lyons)		\$2,800,000		\$0	
	2. To decrease reserve associated with the receipt of the SCR settlement (Lyons)		-\$293,580		\$0	
R-26	Access. Elect. Equip. - Hawthorn 5	315.010		\$6,233,210		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Lyons)		\$6,465,985		\$0	
	2. To decrease reserve associated with the receipt of the Transformer settlement (Lyons)		-\$232,775		\$0	
	3. To remove reserve balance that was booked by the Company for the Transformer settlement (Cost of Removal) (Lyons)		\$0		\$0	
R-32	Steam Production-Structures-Electric	311.000		\$0		-\$17,387
	1. To reflect latan 1 Regulatory Asset Depreciation Expense (Majors)		\$0		-\$17,387	
R-33	Steam Prod-Boiler Plant Equip-Electric	312.000		\$0		-\$370,731
	1. To reflect latan 1 Regulatory Asset Depreciation Expense (Majors)		\$0		-\$370,731	
R-34	Steam Production- Unit Trains- Electric	312.010		-\$40,241		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$40,241		\$0	
R-36	Steam Prod-Accessory Equipment-Elec	315.000		\$0		-\$70
	1. To reflect latan 1 Regulatory Asset Depreciation Expense (Majors)		\$0		-\$70	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-40	Steam Prod- Structures-Electric	311.000		-\$1,582,739		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$1,582,739		\$0	
R-41	Steam Prod- Turbogenerators- Elec	312.000		-\$2,361,248		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$2,361,248		\$0	
R-43	Steam Prod-Accessory Equip- Elec	315.000		-\$17,793		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$17,793		\$0	
R-44	Steam Prod-Misc Pwr Plt Equip- Elec	316.000		-\$113,399		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$113,399		\$0	
R-50	Steam Prod- Structures- latan 2	311.000		\$1,247,475		\$0
	1. To reflect latan 2 reserve at December 31, 2010 (Majors)		\$1,247,475		\$0	
R-51	Regulatory Plan - Case No. EO-2005-0329 Cum	311.500		\$19,240,688		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to latan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$19,240,688		\$0	
R-52	Steam Prod-Boiler Plant Equip- latan 2	312.000		\$9,812,757		\$0
	1. To reflect latan 2 reserve at December 31, 2010 (Majors)		\$9,812,757		\$0	
R-54	Regulatory Plan-Case No. EO-2005-0329 Cumu	312.500		\$137,897,545		\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$137,897,545		\$0	
R-55	Steam Prod- Turbogenerator- Iatan 2	314.000		\$1,169,621		\$0
	1. To reflect Iatan 2 reserve at December 31, 2010 (Majors)		\$1,169,621		\$0	
R-56	Regulatory Plan- Case No. EO-2005-0329 Cumulative	314.500		\$19,135,918		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$19,135,918		\$0	
R-57	Steam Prod- Accessory Equip- Iatan 2	315.000		\$402,369		\$0
	1. To reflect Iatan 2 reserve at December 31, 2010 (Majors)		\$402,369		\$0	
R-58	Regulatory Plan-Case NO. EO-2005-0329 Cumulative	315.500		\$6,399,672		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$6,399,672		\$0	
R-59	Steam Prod- Misc Power Plant Equip- Iatan 2	316.000		\$48,703		\$0
	1. To reflect Iatan 2 reserve at December 31, 2010 (Majors)		\$48,703		\$0	
R-60	Regulatory Plan - Case No. EO-2005-0329 Cumulative	316.500		\$704,779		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$704,779		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-184	Other Prod-Generators-Elect Wind	344.020		\$204,310		\$0
	To include costs of Spearville 2 Wind Plant (Lyons)		\$204,310		\$0	
R-214	Structures & Improvements - TP	352.000		-\$8,505		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$8,505		\$0	
R-217	Station Equipment - Transmission Plant	353.000		-\$90,633		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$90,633		\$0	
R-222	Station Equipment - Communications	353.030		-\$5,390		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$5,390		\$0	
R-264	Office Furniture & Equipment - Gen. Plt	391.000		-\$927,405		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$2,298		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$925,107		\$0	
R-266	Office Furniture & Equip - Computer	391.020		-\$253,083		\$0
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$253,083		\$0	
R-272	Stores Equipment - General Plant	393.000		-\$184,322		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$15		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$184,307		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-273	Tools, Shop, & Garage Equipment-Gen. Plt	394.000		-\$751,885		\$0
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$751,885		\$0	
R-274	Laboratory Equipment	395.000		-\$298,352		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$82		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$298,270		\$0	
R-275	Power Operated Equipment - Gen. Plt	396.000		-\$43,661		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$43,661		\$0	
R-277	Communication Equipment - Gen. Plt	397.000		-\$1,016,517		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$18,064		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$998,453		\$0	
R-280	Miscellaneous Equipment - Gen. Plt	398.000		-\$32,956		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$23		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$32,933		\$0	
R-281	EO-94-199 \$3.5 Million Amort- per year	399.000		-\$36,674,731		\$0
	1. Adjust prior 3.5 million Amortization in Case No. EO-94-199 identified in the Depreciation Reserve. This amount is reflected as an offset to rate base, Schedule 2. (Featherstone)		-\$36,674,731		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-282	Reg Plant Additional Amort ER-2006-0314	399.100		-\$75,876,714		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2006-0314 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$75,876,714		\$0	
R-283	Reg Plant Additional Amort ER-2007-0291	399.100		-\$26,809,568		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2007-0291 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$26,809,568		\$0	
R-284	Reg Plant Additional Amort ER-2009-0089	399.100		-\$8,333,333		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2009-0089 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$8,333,333		\$0	
Total Reserve Adjustments				\$49,580,992		-\$388,188

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$51,365,759	25.21	13.85	11.36	0.031112	\$1,598,091
3	Federal, State & City Income Tax Withheld	\$13,163,857	25.21	13.63	11.58	0.031726	\$417,637
4	Other Employee Withholdings	\$11,117,756	25.21	13.63	11.58	0.031726	\$352,722
5	FICA Taxes Withheld-Employee	\$6,940,664	25.21	13.77	11.44	0.031342	\$217,534
6	Wolf Creek Oper Exp & Fuel	\$15,981,982	25.21	25.85	-0.64	-0.001753	-\$28,016
7	Wolf Creek Fuel Outage Accrual	\$0	25.21	27.01	-1.80	-0.004932	\$0
8	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$0	25.21	13.81	11.40	0.031233	\$0
9	Accrued Vacation	\$5,651,411	25.21	344.83	-319.62	-0.875671	-\$4,948,777
10	Fuel- Coal	\$117,404,759	25.21	20.88	4.33	0.011865	\$1,393,007
11	Fuel - Purchased Gas	\$599,557	25.21	28.62	-3.41	-0.009342	-\$5,601
12	Fuel - Purchased Oil	\$6,119,589	25.21	8.50	16.71	0.045781	\$280,161
13	Purchased Power	\$9,653,569	25.21	30.72	-5.51	-0.015096	-\$145,730
14	Injuries and Damages	\$1,560,068	25.21	149.56	-124.35	-0.340685	-\$531,492
15	Pensions	\$34,906,127	25.21	51.74	-26.53	-0.072685	-\$2,537,152
16	OPEB's	\$9,701,671	25.21	178.44	-153.23	-0.419808	-\$4,072,839
17	Cash Vouchers	\$119,695,159	25.21	30.00	-4.79	-0.013123	-\$1,570,760
18	TOTAL OPERATION AND MAINT. EXPENSE	\$403,861,928					-\$9,581,215
19	TAXES						
20	FICA - Employer Portion	\$6,940,664	25.21	13.77	11.44	0.031342	\$217,534
21	Federal/State Unemployment Taxes	\$336,114	25.21	71.00	-45.79	-0.125452	-\$42,166
22	MO Gross Receipts Taxes- 6%	\$29,068,884	11.82	72.28	-60.46	-0.165644	-\$4,815,086
23	MO Gross Receipts Taxes- 4%	\$11,404,743	11.82	39.34	-27.52	-0.075397	-\$859,883
24	MO Gross Receipts Taxes- Other Cities	\$6,703,384	11.82	60.94	-49.12	-0.134575	-\$902,108
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	\$0
26	Property Tax	\$40,029,073	11.82	208.84	-197.02	-0.539781	-\$21,606,933
27	TOTAL TAXES	\$94,482,862					-\$28,008,642
28	OTHER EXPENSES						
29	Use Taxes	\$643,951	11.82	22.00	-10.18	-0.027890	-\$17,960
30	Sales Taxes	\$15,590,780	11.82	22.00	-10.18	-0.027890	-\$434,827
31	TOTAL OTHER EXPENSES	\$16,234,731					-\$452,787
32	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$38,042,644
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$13,111,362	29.03	45.63	-16.60	-0.045479	-\$596,292
35	State Tax Offset	\$3,366,921	34.17	74.01	-39.84	-0.109151	-\$367,503
36	City Tax Offset	\$0	34.17	137.54	-103.37	-0.283205	\$0
37	Interest Expense Offset	\$72,033,363	29.03	86.55	-57.52	-0.157589	-\$11,351,666
38	TOTAL OFFSET FROM RATE BASE	\$88,511,646					-\$12,315,461
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$50,358,105

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Income Statement

Line Number	A Category Description	B Total Test Year		C Test Year		D Test Year		E Adjustments		F Total Company		G Jurisdictional		H MO Final Adj.		I MO Juris.		J MO Juris.	
		Year	Year	Labor	Non Labor	Non Labor	Adjusted	Adjustments	Adjusted	Adjustments	Jurisdictional	Jurisdictional	Labor	Non Labor	Labor	Non Labor	Labor	Non Labor	
1	TOTAL OPERATING REVENUES	\$1,317,389,133		See Note (1)	See Note (1)	See Note (1)	\$1,317,389,133	See Note (1)		\$1,317,389,133		\$9,031,068	\$742,350,564	See Note (1)	See Note (1)	See Note (1)	See Note (1)		
2	TOTAL POWER PRODUCTION EXPENSES	\$488,439,528		\$95,047,133	\$393,392,395	-\$19,999,831	\$468,439,528	-\$19,999,831		\$468,439,528		\$256,438	\$260,024,713	\$55,241,795	\$204,782,918				
3	TOTAL TRANSMISSION EXPENSES	\$27,680,387		\$3,180,425	\$24,499,962	\$3,832,694	\$31,513,081	\$3,832,694		\$31,513,081		\$0	\$16,869,497	\$1,759,397	\$15,100,100				
4	TOTAL DISTRIBUTION EXPENSES	\$46,751,909		\$21,147,129	\$25,604,780	\$675,131	\$47,427,040	\$675,131		\$47,427,040		\$0	\$25,403,349	\$11,823,670	\$13,579,679				
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,564,624		\$9,723,581	\$7,830,943	\$1,985,823	\$19,540,347	\$1,985,823		\$19,540,347		\$4,432,830	\$14,907,447	\$5,343,222	\$9,564,225				
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,865		\$981,578	\$7,522,287	\$598,768	\$9,102,633	\$598,768		\$9,102,633		\$2,546,979	\$6,400,813	\$544,915	\$4,865,898				
7	TOTAL SALES EXPENSES	\$975,144		\$650,435	\$324,709	\$22,443	\$997,687	\$22,443		\$997,687		\$0	\$530,183	\$358,350	\$171,833				
8	TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,270		\$43,264,579	\$98,828,691	\$2,636,369	\$144,729,639	\$2,636,369		\$144,729,639		\$2,968,887	\$80,735,926	\$22,789,417	\$57,946,609				
9	TOTAL DEPRECIATION EXPENSE	\$158,468,212		See Note (1)	See Note (1)	See Note (1)	\$158,468,212	See Note (1)		\$158,468,212		\$7,042,848	\$92,971,127	See Note (1)	See Note (1)				
10	TOTAL AMORTIZATION EXPENSE	\$68,484,691		\$0	\$68,484,691	-\$35,736,221	\$32,748,370	-\$35,736,221		\$32,748,370		\$0	\$1,532,331	\$0	\$1,532,331				
11	TOTAL OTHER OPERATING EXPENSES	\$130,118,831		\$0	\$130,118,831	-\$28,208,764	\$101,910,067	-\$28,208,764		\$101,910,067		\$0	\$56,392,359	\$0	\$56,392,359				
12	TOTAL OPERATING EXPENSE	\$1,079,070,261		\$173,994,860	\$746,607,189	-\$74,193,688	\$1,004,876,673	-\$74,193,688		\$1,004,876,673		\$17,983,846	\$553,757,745	\$98,184,866	\$362,801,752				
13	NET INCOME BEFORE TAXES	\$238,318,872		\$0	\$0	\$0	\$312,512,460	\$0		\$312,512,460		-\$8,962,778	\$188,692,819	\$0	\$188,692,819				
14	TOTAL INCOME TAXES	\$53,011,333		See Note (1)	See Note (1)	See Note (1)	\$53,011,333	See Note (1)		\$53,011,333		-\$37,922,614	\$16,088,719	See Note (1)	See Note (1)				
15	TOTAL DEFERRED INCOME TAXES	-\$12,600,490		See Note (1)	See Note (1)	See Note (1)	-\$12,600,490	See Note (1)		-\$12,600,490		\$34,329,080	\$21,728,690	See Note (1)	See Note (1)				
16	NET OPERATING INCOME	\$197,908,029		\$0	\$0	\$0	\$272,101,617	\$0		\$272,101,617		-\$6,369,244	\$151,775,610	\$0	\$151,775,610				

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Income Statement Detail

Line Number	Account Number	B	C	D	E	F	G	H	I	J	K	L	M
		Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj. Jurisdictional (H x J) + J	MO Adj. Juris. Labor L + M = K	MO Adj. Non-Labor
Rev-1		RETAIL RATE REVENUE	\$0										
Rev-2	440.000	Total Retail Rate Revenues - as Booked	\$632,685,183			Rev-2		\$632,685,183	100.0000%	\$0	\$0		
Rev-3		Retail Rate Revenue - Missouri as Booked	\$601,104,898			Rev-3		\$601,104,898	100.0000%	\$30,166,614	\$662,861,797		
Rev-4		TOTAL RETAIL RATE REVENUE	\$1,133,790,181			Rev-4		\$1,133,790,181	0.0000%	\$0	\$0		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	447.002	Firm Bulk Sales (Capacity & Fixed)	\$11,205,000			Rev-7		\$11,205,000	53.5000%	\$0	\$5,984,675		
Rev-8	447.012	Firm Bulk Sales (Energy)	\$42,100,865			Rev-8		\$42,100,865	56.9400%	-\$4,462,328	\$19,519,904		
Rev-9	447.020	Other Firm Misc.	\$1,850,141			Rev-9		\$1,850,141	56.9400%	\$3,114,368	\$4,167,828		
Rev-10	447.030	SFR Off System Sales bix20	\$0			Rev-10		\$0	56.9400%	\$0	\$0		
Rev-11	447.000	Non-Firm Sales (Margin on Sales)	\$32,424,214			Rev-11		\$32,424,214	56.9400%	\$21,651,019	\$40,123,366		
Rev-12	447.000	Non-Firm Sales (Cost of Sales)	\$72,650,643			Rev-12		\$72,650,643	56.9400%	-\$41,481,156	\$0		
Rev-13	447.000	Rev. On Transmission for KCPL	\$0			Rev-13		\$0	56.9400%	\$0	\$0		
Rev-14	447.101	Resales-Private Utilities	\$284,682			Rev-14		\$284,682	0.0000%	\$0	\$0		
Rev-15	447.102	Resales-Cooperatives	\$3,801,340			Rev-15		\$3,801,340	0.0000%	\$0	\$0		
Rev-16	447.103	Resales-Municipalities	\$1,665,208			Rev-16		\$1,665,208	0.0000%	\$0	\$0		
Rev-17	449.101	ProvisionRate Refund- Residential	\$61,863			Rev-17		\$61,863	56.9400%	-\$35,225	\$0		
Rev-18	450.001	Other-Oper Rev. Forfeited Discounts - MO Only	\$1,897,420			Rev-18		\$1,897,420	100.0000%	\$12,112	\$1,609,532		
Rev-19	450.001	Other-Oper Rev. Forfeited Discounts - KS Only	\$1,199,511			Rev-19		\$1,199,511	0.0000%	\$0	\$0		
Rev-20	451.001	Other-Oper Revenues-Misc. Service-KS Only	\$267,053			Rev-20		\$267,053	0.0000%	\$0	\$0		
Rev-21	451.001	Other-Oper Revenues-Misc. Service-MO Only	\$629,195			Rev-21		\$629,195	100.0000%	\$182,000	\$811,195		
Rev-22	451.001	Other-Oper Revenues-Misc. Service-Alloc-Dist.	\$27,500			Rev-22		\$27,500	100.0000%	\$0	-\$27,500		
Rev-23	454.000	Rent From Electric Property - MO	\$416,241			Rev-23		\$416,241	100.0000%	\$0	\$416,241		
Rev-24	454.000	Rent From Electric Property - KS	\$284,358			Rev-24		\$284,358	0.0000%	\$0	\$0		
Rev-25	454.000	Rent From Electric Property - Allocated PROD	\$30,496			Rev-25		\$30,496	53.5000%	\$0	\$16,315		
Rev-26	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-26		\$6,785	53.5000%	\$0	\$3,630		
Rev-27	454.000	Rent From Electric Property - Allocated DIST	\$2,068,593			Rev-27		\$2,068,593	54.0069%	\$0	\$1,117,163		
Rev-28	456.000	Transmission For Others	\$10,204,845			Rev-28		\$10,204,845	53.5000%	\$0	\$5,458,646		
Rev-29	456.000	Other Electric Revenues - MO	\$268,165			Rev-29		\$268,165	100.0000%	-\$136,325	\$121,840		
Rev-30	456.000	Other Electric Revenues-KS	\$114,480			Rev-30		\$114,480	0.0000%	\$0	\$0		
Rev-31	456.000	Other Electric Revenues-Alloc-Dist.	\$305,354			Rev-31		\$305,354	54.0069%	\$0	\$164,912		
Rev-32		TOTAL OTHER OPERATING REVENUES	\$183,588,952					\$183,588,952		-\$21,135,546	\$78,488,767		
Rev-33		TOTAL OPERATING REVENUES	\$1,317,389,133					\$1,317,389,133		\$9,031,056	\$742,380,564		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3	500.000	OPERATION & MAINTENANCE EXPENSE	\$9,136,143			E-4	\$216,011	\$9,351,154	53.5000%	\$0	\$5,002,867	\$4,400,657	\$602,210
4		Prod Steam Operation- Suprv & Engineering		\$8,031,471	\$1,104,672	E-5	\$22,582,152	\$219,349,319	56.9400%	\$0	\$124,897,502	\$125,865	\$124,771,637
5	501.000	Fuel Expense-Coal	\$196,767,157	\$0	\$0	E-6	\$3,767,637	\$6,797,862	56.9400%	\$0	\$5,009,503	\$0	\$5,009,503
6	501.000	Fuel Expense-Oil	\$5,030,225	\$0	\$0	E-7	-\$461,513	\$0	56.9400%	\$0	\$0	\$691	-\$691
7	501.000	Fuel Expense-Gas	\$461,513	\$1,213	\$0	E-8	\$43,307	\$43,307	56.9400%	\$0	\$24,659	\$0	\$24,659
8	501.000	Fuel Expense-Residual	\$0	\$0	\$0	E-9	\$1,057,491	\$16,191,406	56.9400%	\$0	\$9,219,366	\$3,435,073	\$5,784,313
9	501.000	Fuel Handling, Limestone, & Other	\$16,133,915	\$6,032,795	\$9,101,120	E-10	-\$202,453	\$0	100.0000%	\$0	\$0	\$0	\$0
10	501.000	100% MO STB- (Surface Trsp Bound)	\$202,153	\$0	\$0	E-11	\$0	-\$46,312	0.0000%	\$0	\$0	\$0	\$0
11	501.000	100%-KS-STB- (Surface Trsp Bound)	-\$46,312	\$0	\$0	E-12	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
12	501.000	Fuel Expense Coal Inventory Adjust.-Origin	\$854,115	\$0	\$954,115	E-13	-\$954,115	\$0	56.9400%	\$0	\$0	\$0	\$0
13	501.000	Fuel Expense 2 - Unit Train Depreciation	\$5,799,938	\$9,809,242	\$5,799,938	E-14	\$3,344,066	\$18,953,246	53.5000%	\$0	\$10,139,957	\$5,439,626	\$4,700,381
14	502.000	Steam Operating Expense	\$15,609,180										

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Acct. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C-G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x J) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
15	505.000	Steam Operating Electric Expenses	\$6,520,925	\$5,067,742	\$1,453,183	E-15	\$725,404	\$7,246,329	53.50000%	\$0	\$3,876,786	\$2,810,655	\$1,066,201
16	506.000	Misc Other Power Expenses	\$10,595,942	\$5,926,222	\$4,669,120	E-16	\$200,390	\$10,795,732	53.50000%	\$0	\$5,776,716	\$3,286,616	\$2,489,100
17	507.000	Steam Operating Expense 2	\$146,172	\$0	\$146,172	E-17	\$0	\$146,172	53.50000%	\$0	\$78,202	\$0	\$78,202
18	509.000	Allowances	\$0	\$0	\$0	E-18	-\$4,144,233	-\$4,144,233	53.50000%	\$46,027	-\$3,171,138	\$0	-\$2,171,138
19		TOTAL OPERATION & MAINTENANCE EXPENSE	\$260,510,528	\$34,868,685	\$225,641,843		\$26,173,454	\$286,683,982		\$46,027	\$161,853,470	\$19,499,113	\$142,354,357
20		TOTAL STEAM POWER GENERATION	\$260,510,528	\$34,868,685	\$225,641,843		\$26,173,454	\$286,683,982		\$46,027	\$161,853,470	\$19,499,113	\$142,354,357
21	510.000	ELECTRIC MAINTENANCE EXPENSE	\$6,841,668	\$4,211,808	\$1,629,860	E-22	\$141,862	\$6,983,630	53.50000%	\$0	\$3,201,242	\$2,334,882	\$866,360
22	511.000	Steam Maintenance Suprv & Engineering	\$1,317,419	\$3,086,553	\$4,797,475	E-23	\$393,403	\$4,797,475	53.50000%	\$0	\$2,566,649	\$730,645	\$1,836,004
23	512.000	Maintenance of Structures	\$2,404,072	\$8,570,148	\$17,262,218	E-24	\$5,904,899	\$31,737,265	53.50000%	\$0	\$16,979,437	\$4,763,011	\$12,226,428
24	513.000	Maintenance of Boiler Plant	\$3,713,112	\$1,580,847	\$2,132,265	E-25	\$463,246	\$4,176,358	53.50000%	\$0	\$2,234,351	\$876,742	\$1,357,609
25	514.000	Maintenance of Miscellaneous Steam Plant	\$185,513	\$46,511	\$140,002	E-26	\$149,589	\$335,102	53.50000%	\$0	\$179,250	\$25,795	\$153,465
26		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$39,977,731	\$15,726,733	\$24,250,998		\$7,052,099	\$47,029,830		\$0	\$25,160,959	\$8,721,075	\$16,439,884
27		NUCLEAR POWER GENERATION											
28		OPERATION - NUCLEAR	\$6,065,017	\$5,024,938	\$1,040,079	E-30	\$636,767	\$6,701,784	53.50000%	\$0	\$3,585,454	\$3,029,012	\$565,442
29	518.000	Prod Nuclear Operation- Superv & Engineer	\$16,123,415	\$0	\$16,123,415	E-31	\$11,884,260	\$28,007,675	56.94000%	\$0	\$15,947,570	\$0	\$15,947,570
30	518.000	Prod Nuclear- Nuclear Fuel Expense	\$3,693,421	\$0	\$3,693,421	E-32	-\$3,693,421	\$0	53.50000%	\$0	\$0	\$0	\$0
31	518.000	Prod Nuclear-Disposal Costs	\$0	\$0	\$0	E-33	\$60,435	\$60,435	0.00000%	\$0	\$0	\$0	\$0
32	518.000	KS DOE Refund	\$199,262	\$0	\$199,262	E-34	-\$71,526	\$127,734	56.94000%	\$0	\$72,732	\$0	\$72,732
33	518.000	Cost of Oil	\$2,447,327	\$1,668,268	\$779,059	E-35	\$256,706	\$2,704,033	63.50000%	\$0	\$1,446,658	\$1,029,861	\$416,797
34	518.000	Coolants and Water	\$13,044,482	\$8,443,691	\$4,600,791	E-36	\$1,261,898	\$14,306,380	63.50000%	\$0	\$7,653,913	\$6,192,490	\$2,461,423
35	519.000	Steam Expense	\$931,435	\$879,630	\$51,805	E-37	\$123,650	\$1,005,085	63.50000%	\$0	\$564,471	\$536,755	\$27,718
36	520.000	Electric Expense	\$17,316,101	\$10,497,933	\$6,818,258	E-38	\$2,051,957	\$19,368,058	53.50000%	\$63,793	\$10,425,704	\$6,341,422	\$4,084,282
37	523.000	Misc. Nuclear Power Expenses-Allocated	\$31,897	\$0	\$31,897	E-39	\$0	\$31,897	100.00000%	\$0	\$31,897	\$0	\$31,897
38	524.000	Misc. Nuclear Power Expenses-100% MO	\$516,029	\$0	\$516,029	E-40	\$0	\$516,029	0.00000%	\$0	\$0	\$0	\$0
39	524.000	Misc. Nuclear Power Expenses-100% KS	\$1,281,264	\$0	\$1,281,264	E-41	\$0	\$1,281,264	100.00000%	\$0	\$1,281,264	\$0	\$1,281,264
40	524.000	Decommissioning-Missouri	\$2,419,192	\$0	\$2,419,192	E-42	\$0	\$2,419,192	0.00000%	\$0	\$0	\$0	\$0
41	524.000	Decommissioning-Kansas and FERC	\$0	\$0	\$0	E-43	\$0	\$0	63.50000%	\$0	\$0	\$0	\$0
42	524.000	Outage Reversal	\$0	\$0	\$0	E-44	\$0	\$0	53.50000%	\$0	\$0	\$0	\$0
43	524.000	Rents	\$64,067,842	\$26,514,360	\$37,553,482		\$12,510,724	\$76,678,666	53.50000%	\$63,793	\$41,009,563	\$16,129,640	\$24,880,123
44	525.000	TOTAL OPERATION - NUCLEAR	\$64,067,842	\$26,514,360	\$37,553,482		\$12,510,724	\$76,678,666		\$63,793	\$41,009,563	\$16,129,640	\$24,880,123
45		MAINTENANCE - NP	\$6,924,081	\$2,991,647	\$3,932,634	E-47	\$424,842	\$7,348,923	53.50000%	\$0	\$3,931,674	\$1,827,768	\$2,103,908
46	526.000	Prod Nuclear Maint- Suprv & Engineer	\$2,133,864	\$1,702,843	\$430,841	E-48	\$375,508	\$2,509,192	53.50000%	\$0	\$1,342,418	\$1,111,918	\$230,600
47	529.000	Prod Nuclear Maint- Maint of Structures	\$4,699,489	\$1,669,848	\$2,929,621	E-49	\$2,011,161	\$6,610,620	53.50000%	\$145,618	\$3,592,300	\$1,082,844	\$2,509,466
48	530.000	Prod Nuclear Maint- Maint Reactor Plant	\$4,251,519	\$1,508,627	\$2,742,892	E-50	\$329,244	\$4,580,763	53.50000%	\$0	\$2,450,708	\$963,261	\$1,487,447
49	531.000	Prod Nuclear Maint- Maintenance	\$2,391,381	\$1,031,432	\$1,359,949	E-51	\$225,402	\$2,616,783	53.50000%	\$0	\$1,400,514	\$672,841	\$727,673
50	532.000	TOTAL MAINTENANCE - NP	\$20,300,134	\$8,904,297	\$11,395,837		\$3,367,147	\$23,667,281		\$145,618	\$12,807,614	\$5,676,732	\$7,128,882
51		TOTAL NUCLEAR POWER GENERATION	\$84,367,876	\$35,418,657	\$48,949,319		\$15,877,871	\$100,245,847		\$209,411	\$55,817,277	\$21,808,272	\$32,009,005
52		HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

Line Number	Account Number	Income Description	C		D		E		F		G		H		I		J		K		L		M	
			Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Adjust. (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj. Jurisdictional (H x I) + J	MO Adj. Juris. Labor L + M = K	MO Adj. Juris. Non Labor	MO Adj. Juris. Total	MO Adj. Juris. Total									
68		TOTAL MAINTENANCE - HP	\$0	\$0	\$0																			
69		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0																			
60		OTHER POWER GENERATION																						
61		OPERATION - OP																						
62	646.000	Prod Trouble Operation Suprv & Engineer	\$1,780,264	\$936,382	\$843,882	E-62	\$32,118	\$1,812,382	53.6000%	\$0	\$868,625	\$518,148	\$461,477											
63	647.000	Other Power Operation - Fuel Expense	\$11,485,195	\$116,622	\$11,364,573	E-63	-\$8,326,004	\$3,167,191	56.8400%	\$0	\$1,797,705	\$70,019	\$1,727,686											
64	647.030	Fuel Hiding & Other - Hedging	\$1,249,568	\$1,249,568	\$0	E-64	\$1,890,456	\$3,230,026	56.9400%	\$0	\$1,839,177	\$711,604	\$1,127,573											
65	648.000	Other Power Generation Expense	\$1,213,565	\$933,326	\$280,239	E-65	\$32,366	\$1,245,931	53.6000%	\$0	\$666,673	\$516,646	\$149,028											
66	649.000	Misc Other Power Generation Expense	\$7,919,243	\$30,417	\$7,888,826	E-66	-\$7,498,685	\$320,358	53.6000%	\$0	\$171,392	\$16,870	\$154,522											
67	650.000	Other Generation Rents	\$0	\$0	\$0	E-67	\$0	\$0	53.6000%	\$0	\$0	\$0	\$0											
68		TOTAL OPERATION - OP	\$23,645,635	\$3,266,316	\$20,379,319		-\$13,779,947	\$9,765,688		\$0	\$5,444,472	\$1,633,186	\$3,811,286											
69		MAINTENANCE - OP																						
70	551.000	Other Maint-Supr. Eng. Struct Gen & Misc.	\$1,932,149	\$54,217	\$1,877,932	E-70	\$1,987	\$1,934,136	53.6000%	\$0	\$1,034,763	\$30,069	\$1,004,694											
71	552.000	Other General Maintenance of Structures	\$68,920	\$28,706	\$40,214	E-71	\$1,052	\$69,972	53.6000%	\$0	\$37,435	\$15,921	\$21,514											
72	553.000	Other General Maint of General Plant	\$893,597	\$373,194	\$520,403	E-72	\$13,344	\$906,941	53.6000%	\$0	\$485,214	\$206,786	\$278,416											
73	554.000	Other Gen Maint Misc, Other General Plant	\$35,684	\$12,305	\$23,379	E-73	\$451	\$36,136	53.6000%	\$0	\$19,332	\$6,824	\$12,608											
74		TOTAL MAINTENANCE - OP	\$2,930,350	\$468,422	\$2,461,928		\$16,934	\$2,847,184		\$0	\$1,576,744	\$259,672	\$1,317,132											
75		TOTAL OTHER POWER GENERATION	\$26,476,165	\$3,736,737	\$22,739,428		-\$13,783,113	\$12,713,072		\$0	\$7,021,216	\$2,092,788	\$4,928,416											
76		OTHER POWER SUPPLY EXPENSES																						
77	555.001	Purchased Power-Energy	\$62,182,999	\$0	\$62,182,999	E-77	-\$53,370,786	\$8,812,213	56.9400%	\$0	\$5,017,674	\$0	\$5,017,674											
78	555.002	Purchased Power-Capacity (Demand)	\$8,615,231	\$0	\$8,615,231	E-78	-\$2,163,430	\$6,462,801	53.6000%	\$0	\$3,467,699	\$0	\$3,467,699											
79	555.030	Purchased Power Energy (100% MO) Solar Ctrct	\$0	\$0	\$0	E-79	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0											
80	555.035	Purchase Power Off-System WAPA	\$0	\$0	\$0	E-80	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0											
81	556.000	System Control and Load Dispatch	\$1,901,851	\$1,710,169	\$191,682	E-81	\$62,564	\$1,964,415	56.9400%	\$0	\$1,116,638	\$1,009,394	\$109,144											
82	557.000	Other Expenses	\$4,406,027	\$3,686,152	\$719,875	E-82	\$121,510	\$4,527,537	56.9400%	\$0	\$2,677,880	\$2,111,143	\$466,837											
83		TOTAL OTHER POWER SUPPLY EXPENSES	\$77,107,108	\$5,296,321	\$71,810,787		-\$55,340,142	\$21,766,965		\$0	\$12,171,791	\$3,120,637	\$9,051,264											
84		TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395		-\$16,989,631	\$468,439,697		\$255,438	\$260,024,713	\$55,241,795	\$204,782,918											
85		TRANSMISSION EXPENSES																						
86	560.000	OPERATION - TRANSMISSION EXP.	\$1,689,988	\$993,682	\$696,126	E-87	\$28,244	\$1,718,232	53.6000%	\$0	\$919,254	\$546,827	\$372,427											
87	561.000	Transmission Operation- Suprv and Engrg	\$3,685,408	\$662,160	\$2,923,248	E-88	\$1,093,953	\$4,999,268	53.6000%	\$0	\$2,489,053	\$367,236	\$2,130,817											
88	562.000	Transmission Operation- Load Dispatch	\$500,530	\$204,348	\$296,182	E-89	\$7,488	\$308,118	53.6000%	\$0	\$164,843	\$113,332	\$51,511											
89	563.000	Transmission Operation-Station Expenses	\$232,763	\$6,418	\$226,365	E-90	\$235	\$233,016	53.6000%	\$0	\$124,664	\$3,659	\$121,106											
90		Transmission Operation-Overhead Line Expense																						
91	564.000	Trans Oper-Underground Line Expense	\$16	\$16	\$0	E-91	\$0	\$16	53.6000%	\$0	\$9	\$1	\$8											
92	565.000	Transmission of Electricity by Others	\$12,345,274	\$0	\$12,345,274	E-92	\$2,673,051	\$15,022,325	53.6000%	\$0	\$8,036,944	\$0	\$8,036,944											
93	566.000	Misc. Transmission Expense	\$2,014,844	\$966,957	\$1,047,887	E-93	\$35,236	\$2,050,080	53.6000%	\$0	\$1,096,793	\$536,173	\$560,620											
94	567.000	Transmission Operation Rents	\$2,424,391	\$0	\$2,424,391	E-94	\$0	\$2,424,391	53.6000%	\$0	\$1,297,049	\$0	\$1,297,049											
95	575.000	Regional Transmission Operation	\$2,496,702	\$0	\$2,496,702	E-95	-\$8,117	\$2,488,585	53.6000%	\$0	\$1,331,393	\$0	\$1,331,393											
96		TOTAL OPERATION - TRANSMISSION EXP.	\$25,094,033	\$2,933,746	\$22,260,287		\$3,815,990	\$28,914,023		\$0	\$15,469,002	\$1,567,128	\$13,901,874											
97		MAINTENANCE - TRANSMISSION EXP.																						
98	568.000	Transmission Maint-Suprv and Engrg	\$14,145	\$107	\$14,038	E-98	\$4	\$14,149	53.6000%	\$0	\$7,569	\$69	\$7,510											

Kansas City Power Light
Case No. ER-2010-0355
Test Year: December 31, 2009
True-Up Case at December 31, 2010
Income Statement Detail

Line Number	Account Number	Income Description	C		E	F	G	H	I	J	K	L	M
			Test Year Total (D+E)	Test Year Labor									
99	568,000	Transmission Maintenance of Structures	\$27,642	\$11,810	\$15,732	E-99	\$433	\$27,975	53.5000%	\$0	\$14,967	\$6,650	\$6,417
100	570,000	Transmission Maintenance of Station Equipment	\$497,463	\$282,242	\$215,221	E-100	\$10,342	\$607,805	53.5000%	\$0	\$271,676	\$166,632	\$116,143
101	571,000	Transmission Maintenance of Overhead Lines	\$1,919,141	\$50,889	\$1,868,452	E-101	\$1,858	\$1,920,989	53.5000%	\$0	\$1,027,736	\$28,113	\$999,822
102	572,000	Transmission Maintenance of Underground Lines	\$128,063	\$1,831	\$126,232	E-102	\$67	\$128,130	53.5000%	\$0	\$68,549	\$1,015	\$67,534
103	573,000	Transmission Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-103	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
104	576,000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-104	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
105	578,000	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,566,354	\$346,879	\$2,239,675		\$12,704	\$2,559,058		\$0	\$1,390,495	\$192,269	\$1,198,226
106	580,000	TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962		\$3,832,694	\$31,613,081		\$0	\$16,869,497	\$1,769,397	\$15,100,100
107		DISTRIBUTION EXPENSES											
108	580,000	OPERATION - DIST. EXPENSES	\$2,679,176	\$2,235,971	\$343,205	E-109	\$73,188	\$2,652,364	54.5444%	\$0	\$1,446,716	\$1,259,617	\$187,189
109	581,000	Distribution Operation - Supr & Engineering	\$1,032,010	\$715,293	\$316,717	E-110	\$26,209	\$1,058,219	54.0070%	\$0	\$571,512	\$400,463	\$171,049
110	582,000	Distribution Operation - Load Dispatching	\$872,108	\$124,291	\$397,817	E-111	\$4,654	\$1,616,662	56.8268%	\$0	\$283,602	\$73,218	\$220,384
111	583,000	Distribution Operation - Station Expense	\$1,485,853	\$1,100,102	\$385,751	E-112	\$40,313	\$1,626,166	54.2766%	\$0	\$828,351	\$618,978	\$209,373
112	584,000	Distribution Operation Overhead Line Expense	\$2,004,864	\$687,791	\$1,537,073	E-113	\$24,466	\$2,029,330	51.2188%	\$0	\$1,039,419	\$354,573	\$684,846
113	585,000	Distribution Operation Underground Line Expense	\$12,147	\$11,048	\$1,099	E-114	\$405	\$12,652	26.7359%	\$0	\$3,356	\$3,052	\$294
114	586,000	Distribution Operation Light & Signal Expense	\$1,575,826	\$1,352,774	\$223,152	E-115	\$49,567	\$1,625,493	54.4169%	\$0	\$884,641	\$763,109	\$121,432
115	587,000	Distribution Operation Meter Expense	\$399,516	\$349,711	\$49,805	E-116	\$12,814	\$412,330	71.8797%	\$0	\$296,382	\$260,682	\$35,800
116	588,000	Distribution Operation Customer Install Expense	\$12,855,101	\$8,198,105	\$4,656,996	E-117	\$209,444	\$13,094,546	54.5444%	\$0	\$7,125,978	\$4,585,847	\$2,540,131
117	589,000	Distribution Operations Rents	\$47,287	\$1	\$47,286	E-118	\$0	\$47,287	54.0070%	\$0	\$25,539	\$1	\$25,538
118	590,000	TOTAL OPERATION - DIST. EXPENSES	\$22,503,888	\$14,785,087	\$7,748,901		\$440,960	\$22,944,948		\$0	\$12,615,396	\$8,319,350	\$4,186,046
120	590,000	MAINTENANCE - DISTRIB. EXPENSES	\$70,834	\$61,220	\$9,614	E-121	\$2,243	\$73,077	52.5419%	\$0	\$38,469	\$33,408	\$5,061
121	591,000	Distribution Maint-Suprv & Engineering	\$1,141,122	\$287,138	\$853,983	E-122	\$10,521	\$1,151,643	52.5100%	\$0	\$604,727	\$166,301	\$448,426
122	592,000	Distribution Maintenance-Structures	\$808,805	\$521,993	\$286,812	E-123	\$19,128	\$825,931	56.8268%	\$0	\$469,351	\$307,601	\$161,860
123	593,000	Distribution Maintenance-Station Equipment	\$16,778,707	\$2,673,880	\$14,102,727	E-124	\$97,978	\$16,874,698	54.2766%	\$0	\$9,169,005	\$1,504,525	\$7,664,481
124	594,000	Distribution Maint. Overhead lines- 100% MO	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
125	593,000	Distrib Maint-Overhead Lines Veg.Mgmt 100% MO	\$0	\$0	\$0	E-126	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	594,000	Distrib Maint-Maintenance Underground Lines	\$2,273,339	\$1,236,283	\$1,037,056	E-127	\$45,258	\$2,318,597	51.2188%	\$0	\$1,187,581	\$666,403	\$551,178
127	594,000	Distrib Maint-Underground Lines 100% MO	\$0	\$0	\$0	E-128	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
128	594,000	Distrib Maint-Maintenance Line Transformer	\$1,102,889	\$621,338	\$281,651	E-129	\$30,095	\$1,132,984	57.3628%	\$0	\$649,912	\$489,405	\$161,506
129	595,000	Distrib Maint-Maintenance St. Lights/Signal	\$1,291,247	\$298,104	\$992,143	E-130	\$10,960	\$1,302,207	26.7359%	\$0	\$348,156	\$32,898	\$285,288
130	595,000	Distrib Maint-Maintenance of Meters	\$439,899	\$377,385	\$62,513	E-131	\$13,828	\$453,727	54.4169%	\$0	\$246,904	\$212,886	\$34,018
131	597,000	Distrib Maint-Miscel Distribution Plant	\$345,079	\$113,599	\$231,480	E-132	\$4,162	\$349,241	52.6419%	\$0	\$183,847	\$61,992	\$121,855
132	598,000	TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,247,821	\$6,392,042	\$17,855,879		\$234,171	\$24,492,052		\$0	\$12,887,953	\$3,504,320	\$9,383,633
133		TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780		\$676,131	\$47,427,040		\$0	\$25,403,349	\$11,823,670	\$13,579,679
134		CUSTOMER ACCOUNTS EXPENSE	\$1,307,478	\$1,250,560	\$56,928	E-136	\$1,349,612	\$2,657,090	53.1465%	\$0	\$1,412,150	\$880,090	\$733,060
135	901,000	Cust Acct-Suprv Meter Read Collection Miscel	\$4,081,210	\$1,164,882	\$2,916,228	E-137	\$42,666	\$4,123,886	53.1465%	\$0	\$2,191,705	\$641,833	\$1,549,973
136	902,000	Customer Accts Meter Reading Expense	\$12,163,465	\$7,306,196	\$4,857,269	E-138	\$402,207	\$12,565,672	53.1465%	\$0	\$6,678,215	\$4,020,278	\$2,658,937
137	903,000	Cust. Accts-100% MO	\$0	\$0	\$0	E-139	\$191,250	\$191,250	100.0000%	\$0	\$191,250	\$0	\$191,250
138	903,000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$0	\$4,432,830	\$0	\$4,432,830
139	904,000	Uncollectible Accts-KS	\$2,371	\$1,853	\$518	E-141	\$88	\$2,439	53.1465%	\$0	\$1,295	\$1,021	\$276
140	904,000	Miscellaneous Customer Accts Expense	\$2,371	\$1,853	\$518	E-142	\$88	\$2,439	53.1465%	\$0	\$1,295	\$1,021	\$276
141	904,000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,564,524	\$9,723,681	\$7,830,943		\$1,986,823	\$18,540,347		\$0	\$14,907,447	\$5,343,222	\$9,564,225

Line Number	Account Number	Income Description	C	D	E	F	G	H	I	J	K	L	M
144	907.000	CUSTOMER SERVICE & INFO. EXP.	\$361,177	\$346,973	\$4,204	E-145	\$1,681	\$352,858	53.1465%	\$0	\$187,531	\$185,297	\$2,234
145	908.000	Customer Service Suprv	\$0	\$0	\$0	E-146	-\$13,536	-\$13,536	53.1465%	\$0	-\$7,194	\$7,866	-\$15,060
146	908.000	Customer Assistance Expense	\$4,985,578	\$0	\$0	E-147	\$0	\$4,985,578	0.0000%	\$0	\$0	\$0	\$0
147	908.000	Customer Assistance Expense-100% KS	\$1,091,453	\$0	\$0	E-148	-\$85,851	\$1,005,602	100.0000%	\$2,546,979	\$3,552,581	\$0	\$3,552,581
148	908.000	Amortization of Deferred DSM 100% MO	\$0	\$0	\$0	E-149	\$390,330	\$390,330	100.0000%	\$0	\$390,330	\$0	\$390,330
149	908.000	Customer Assistance Expense-100% MO	\$0	\$0	\$0	E-150	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
150	908.000	Public Information	\$1,275,631	\$0	\$0	E-151	\$0	\$1,275,631	53.1465%	\$0	\$677,953	\$0	\$677,953
151	908.000	Information and Instruction Advertising	\$216,288	\$0	\$0	E-152	-\$84,785	\$131,503	53.1473%	\$0	\$89,906	\$2,123	\$87,783
152	908.000	Information & Instructional Advertising- 100% MO	-\$189,765	\$0	-\$189,765	E-152	\$192,084	\$2,329	100.0000%	\$0	\$2,329	\$0	\$2,329
153	910.000	Misc Customer Accounts and Info Exp	\$793,492	\$634,605	\$158,887	E-153	\$196,816	\$992,307	53.1465%	\$0	\$527,377	\$349,629	\$177,748
154	910.000	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,865	\$991,578	\$7,522,287		\$598,768	\$8,102,633		\$2,546,979	\$5,400,813	\$544,916	\$4,855,898
155	911.000	SALES EXPENSES	\$77,054	\$76,760	\$294	E-156	\$2,813	\$79,867	53.1465%	\$0	\$42,446	\$42,290	\$156
156	912.000	Sales Supervision	\$783,672	\$495,836	\$287,836	E-157	\$801,840	\$801,840	53.1465%	\$0	\$426,150	\$273,175	\$152,975
157	913.000	Sales Demonstration and Selling	\$13,546	\$0	\$0	E-158	-\$1,390	\$12,156	53.1473%	\$0	\$6,481	\$0	\$6,481
158	915.000	Miscellaneous Sales Expense	\$100,872	\$77,839	\$23,033	E-159	\$2,852	\$103,724	53.1473%	\$0	\$55,126	\$42,885	\$12,241
159	915.000	TOTAL SALES EXPENSES	\$975,144	\$569,435	\$325,709		\$22,443	\$997,587		\$0	\$530,183	\$388,390	\$171,833
160	916.000	ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
161	920.000	OPERATION-ADMIN. & GENERAL EXP.	\$40,087,706	\$40,087,706	\$0	E-163	-\$2,663,760	\$37,383,946	53.2177%	\$0	\$19,900,198	\$19,900,198	\$0
162	920.000	Admin & Gen-Administrative Salaries	\$985,103	\$985,103	\$0	E-164	\$0	\$985,103	100.0000%	-\$988,103	\$0	\$985,103	-\$986,103
163	920.000	Admin & Gen-Admin. Salaries- 100% MO	\$402,608	\$402,608	\$0	E-165	\$0	\$402,608	0.0000%	\$0	\$0	\$0	\$0
164	920.000	Admin & Gen-Admin. Salaries- 100% KS	\$1,136,751	\$0	\$1,136,751	E-166	-\$73,127	\$1,063,624	57.0872%	\$0	\$607,193	-\$79,184	\$886,377
165	921.000	Admin & General Off Supply- Allocated	\$0	\$0	\$0	E-167	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
166	921.000	Admin & General Off Supply- 100% MO	\$582,880	\$0	\$582,880	E-168	\$0	\$582,880	0.0000%	\$0	\$0	\$0	\$0
167	921.000	Admin & General Off Supply- 100% KS	\$0	\$0	\$0	E-169	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
168	921.000	Employee Travel Benefits	\$0	\$0	\$0	E-170	\$0	\$0	100.0000%	\$2,300,000	\$2,300,000	\$0	\$2,300,000
169	921.000	Settlement for Miscellaneous Issues for Case ER-2010-0355	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
170	922.000	Admin Expense Transfer Credit	-\$7,785,174	-\$702,252	-\$7,082,922	E-171	\$903,447	-\$6,881,727	57.0872%	\$0	-\$3,928,585	\$114,861	-\$4,043,438
171	923.000	Admin Expense Transfer Credit 2	\$0	\$0	\$0	E-172	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
172	923.000	Outside Services Employed-Allocated	\$9,514,879	\$0	\$9,514,879	E-173	-\$1,326,445	\$8,188,434	57.0872%	\$0	\$4,874,548	\$0	\$4,874,548
173	923.000	Outside Services-100 % MO	\$426,113	\$0	\$426,113	E-174	\$52,564	\$478,677	100.0000%	\$0	\$478,677	\$0	\$478,677
174	923.000	Outside Services-100 % KS	\$48,095	\$0	\$48,095	E-175	\$0	\$48,095	0.0000%	\$0	\$0	\$0	\$0
175	924.000	Property Insurance	\$2,825,832	\$0	\$2,825,832	E-176	\$134,302	\$2,960,134	63.8538%	\$0	\$1,594,139	\$0	\$1,594,139
176	924.000	Injuries and Damages	\$6,873,749	\$344,170	\$6,529,579	E-177	\$945,509	\$7,819,258	53.2177%	\$0	\$4,161,228	\$189,760	\$3,971,468
177	925.000	Employee Pensions and Benefits	\$50,579,649	-\$2,766,272	\$53,345,921	E-178	\$9,491,627	\$70,071,276	53.2177%	\$0	\$37,290,322	-\$1,053,924	\$36,344,246
178	925.000	Empl Ben-OPEB-MO	\$0	\$0	\$0	E-179	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
179	926.010	Regulatory Comm Exp-FERC Assessment	\$880,858	\$948	\$879,910	E-180	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
180	926.010	Regulatory Comm Exp-FERC Assessment	\$0	\$0	\$0	E-181	\$314,126	\$1,194,984	56.3808%	\$0	\$680,911	\$640	\$680,371
181	926.003	Regulatory Comm Exp-100% Wholesale	\$870,604	\$0	\$870,604	E-182	\$0	\$870,604	0.0000%	\$0	\$0	\$0	\$0
182	926.002	Reg Comm Exp- KCC Assessment 100% to KS	\$932,359	\$1,440	\$930,919	E-183	-\$27,311	\$905,048	100.0000%	\$0	\$0	\$0	\$0
183	926.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$1,784,373	\$741,487	\$1,042,886	E-184	\$21,559	\$1,805,962	100.0000%	\$1,636,690	\$3,442,652	\$768,745	\$2,673,907
184	926.011	Reg Comm Exp- Ks Proceeding 100% to KS	\$1,617,324	\$662,851	\$954,473	E-185	\$0	\$1,638,918	0.0000%	\$0	\$0	\$0	\$0
185	926.012	Reg Comm Exp - FERC Proceedings - Allocated	\$485,234	\$64,877	\$420,357	E-186	\$1,633	\$485,867	56.3908%	\$0	\$277,421	\$38,342	\$238,079

Kansas City Power Light
Case No. ER-2010-0355
Test Year: December 31, 2009
True-Up Case at December 31, 2010
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non-Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non-Labor
188	926.023	Regulatory Comm Expense- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-188	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
189	926.000	Regulatory Comm Expense- Misc Regulatory Filings	\$0	\$0	\$0	E-189	\$1,881	\$1,881	53.3050%	\$0	\$1,003	\$1,003	\$0
190	926.003	Load Research Expense- 100% to Missouri	\$53,394	\$35,909	\$17,485	E-190	\$1,316	\$52,715	100.0000%	\$0	\$4,710	\$37,225	\$17,485
191	926.000	Miscellaneous Commission Expense	\$52,352	\$51,052	\$1,300	E-191	\$0	\$52,352	53.3060%	\$0	\$27,906	\$27,213	\$693
192	929.000	Duplicate Charges-Credit	\$131	\$130	\$1	E-192	\$5	\$136	53.8536%	\$0	\$74	\$73	\$1
193	930.100	General Advertising Expense	\$272,117	\$171,070	\$101,047	E-193	\$29,653	\$242,464	53.1473%	\$0	\$128,863	\$94,250	\$34,613
194	930.100	General Advertising Expense - 100% MO	\$-33,123	\$-33,123	\$0	E-194	\$33,123	\$0	100.0000%	\$0	\$0	\$0	\$0
195	930.200	Miscellaneous General Expense	\$5,963,167	\$54,933	\$5,908,234	E-195	\$288,807	\$6,674,360	57.0872%	\$0	\$3,610,205	\$26,065	\$3,784,140
196	931.000	Admin & General Expense-Rents	\$7,931,737	\$3,027,448	\$4,904,289	E-196	\$-2,370,732	\$5,561,005	57.0872%	\$0	\$3,174,622	\$0	\$3,174,622
197	933.000	Transportation Expense	\$3,504	\$3,027,448	\$-3,024,147	E-197	\$2,471,083	\$-2,467,782	53.2865%	\$0	\$-1,314,994	\$1,672,332	\$-2,987,326
198		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$137,445,019	\$43,116,148	\$94,328,871		\$2,871,798	\$140,116,817		\$2,968,587	\$78,236,142	\$22,707,032	\$55,668,110
199	935.000	MAINT., ADMIN. & GENERAL EXP.	\$4,648,251	\$148,431	\$4,499,820	E-200	\$-35,429	\$4,612,822	53.5417%	\$0	\$2,489,784	\$82,285	\$2,387,399
200		Maintenance Of General Plant	\$4,648,251	\$148,431	\$4,499,820		\$-35,429	\$4,612,822		\$0	\$2,489,784	\$82,285	\$2,387,399
201		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,648,251	\$148,431	\$4,499,820		\$-35,429	\$4,612,822		\$0	\$2,489,784	\$82,285	\$2,387,399
202		TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,270	\$43,264,579	\$98,828,691		\$2,836,369	\$144,729,639		\$2,968,587	\$80,735,926	\$22,789,417	\$57,946,509
203	403.000	DEPRECIATION EXPENSE	\$188,468,212	See note (1)	See note (1)	E-204		\$188,468,212	54.2243%	\$7,084,662	\$93,012,841		\$795,167
204	403.000	Depreciation Expense, Dep. Exp.	\$188,468,212	See note (1)	See note (1)	E-204		\$188,468,212		\$-41,714	\$-41,714		\$0
205	403.000	Hawthorn & Settlement-Depreciation	\$0	\$0	\$0	E-205		\$0	100.0000%	\$0	\$0	\$0	\$0
206	703.001	Other Depreciation	\$0	\$0	\$0	E-206		\$0	100.0000%	\$0	\$0	\$0	\$0
207		TOTAL DEPRECIATION EXPENSE	\$188,468,212	\$0	\$0			\$188,468,212		\$7,042,948	\$92,971,127	\$0	\$795,167
208	704.000	AMORTIZATION EXPENSE	\$1,486,293	\$0	\$1,486,293	E-209	\$0	\$1,486,293	53.5000%	\$0	\$785,167	\$0	\$0
209	704.000	Amortization of Limited Term Plant-Allocated	\$1,486,293	\$0	\$1,486,293	E-209	\$0	\$1,486,293		\$0	\$785,167	\$0	\$0
210	704.000	Regulatory Plan Credit Rate Amort KS-	\$22,500,000	\$0	\$22,500,000	E-210	\$0	\$22,500,000	0.0000%	\$0	\$0	\$0	\$0
211	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2009-0089	\$3,333,333	\$0	\$3,333,333	E-211	\$-3,333,333	\$0	100.0000%	\$0	\$0	\$0	\$0
212	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$10,723,827	\$0	\$10,723,827	E-212	\$-10,723,827	\$0	100.0000%	\$0	\$0	\$0	\$0
213	707.400	Regulatory Credits	\$-6,690,216	\$0	\$-6,690,216	E-213	\$0	\$-6,690,216	0.0000%	\$0	\$0	\$0	\$0
214	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No. ER-2006-0314	\$21,679,051	\$0	\$21,679,051	E-214	\$-21,679,051	\$0	100.0000%	\$0	\$0	\$0	\$0
215	711.100	Accrual Exp-ARO	\$7,352,293	\$0	\$7,352,293	E-215	\$0	\$7,352,293	0.0000%	\$0	\$0	\$0	\$0
216	712.000	Accrual Exp-ARO	\$0	\$0	\$0	E-216	\$0	\$0	0.0000%	\$329,046	\$329,046	\$0	\$328,046
217	712.000	Accrual Exp-ARO	\$0	\$0	\$0	E-217	\$0	\$0	100.0000%	\$408,118	\$408,118	\$0	\$408,118
218		TOTAL AMORTIZATION EXPENSE	\$88,484,691	\$0	\$88,484,691		\$-35,736,221	\$22,748,370		\$737,164	\$1,532,331	\$0	\$1,532,331
219	706.000	OTHER OPERATING EXPENSES	\$11,411,284	\$0	\$11,411,284	E-220	\$1,866,242	\$13,277,526	54.2243%	\$0	\$7,188,635	\$0	\$7,188,635
220	706.100	Taxes Other Than Income Taxes-Allocated	\$72,579,790	\$0	\$72,579,790	E-221	\$15,763,669	\$88,343,459	54.2243%	\$0	\$47,903,622	\$324,100	\$47,679,522
221	708.200	Gross Receipts Tax-100% MO	\$46,936,116	\$0	\$46,936,116	E-222	\$-46,936,116	\$0	100.0000%	\$0	\$0	\$0	\$0
222	708.300	KCMO City Earnings Tax-100% MO	\$191,661	\$0	\$191,661	E-223	\$97,441	\$289,102	100.0000%	\$0	\$289,102	\$0	\$289,102
224		TOTAL OTHER OPERATING EXPENSES	\$130,118,831	\$0	\$130,118,831		\$-28,208,764	\$101,910,067		\$0	\$65,392,359	\$324,100	\$65,068,259
225		TOTAL OPERATING EXPENSE	\$1,079,070,651	\$173,984,860	\$745,607,189		\$-74,183,668	\$1,004,876,673		\$17,963,846	\$563,757,745	\$98,184,866	\$382,601,742
226		NET INCOME BEFORE TAXES	\$238,316,872					\$312,612,480		\$-8,962,778	\$188,692,619		
227		INCOME TAXES											

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L x M = K	M MO Adj. Juris. Non Labor M x K = L
228	708.100	Current Income Taxes	\$63,011,333	See note (1)	See note (1)	E-228	See note (1)	\$63,011,333	100.0000%	-\$37,922,614	\$15,086,719	See note (1)	See note (1)
229		TOTAL INCOME TAXES	\$63,011,333					\$63,011,333		-\$37,922,614	\$15,086,719		
230	710.100	DEFERRED INCOME TAXES											
231	710.100	Deferred Income Taxes - Def. Inc. Tax.	-\$6,773,746	See note (1)	See note (1)	E-231	See note (1)	-\$6,773,746	100.0000%	\$35,027,453	\$28,253,707	See note (1)	See note (1)
232	711.410	Amortization of Deferred ITC	-\$1,171,570			E-232		-\$1,171,570	100.0000%	-\$145,523	-\$1,317,093		
233	711.100	Amort of Excess Deferred Income Taxes	-\$548,897			E-233		-\$548,897	100.0000%	\$100,774	-\$448,123		
234	820.001	Amort. Of prior deferred taxes-Tax Rate Change	-\$4,266,604			E-234		-\$4,266,604	100.0000%	-\$663,524	-\$4,920,228		
235	811.200	Amortization of R&D Credits	-\$194,111			E-235		-\$194,111	100.0000%	\$0	-\$194,111		
236	809.000	Amortization of Cost of Removal-ER-2007-0291	\$354,438			E-236		\$354,438	100.0000%	\$0	\$354,438		
237		TOTAL DEFERRED INCOME TAXES	-\$12,600,490					-\$12,600,490		\$34,328,060	\$21,728,590		
238		NET OPERATING INCOME	\$197,808,029					\$272,101,817		-\$5,369,244	\$161,776,510		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-3	Retail Rate Revenue- Missouri as Booked	440.000	\$0	\$0	\$0	\$0	\$30,166,614	\$30,166,614
	1. To remove Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$46,708,268	
	2. Billing Adjustments (Won)		\$0	\$0		\$0	\$857,923	
	3. Large Customer Rate Swicth Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$3,864,456	
	4. Weather/ Rate Switch Adjustment (Lakhanpal)		\$0	\$0		\$0	\$15,479,457	
	5. Annualize for rate change (Lakhanpal)		\$0	\$0		\$0	\$68,011,705	
	6. Large Power Load Changes and New Customers (Lakhanpal)		\$0	\$0		\$0	\$1,559,802	
	7. 365 Days Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$2,439,944	
	8. No Adjustment		\$0	\$0		\$0	\$0	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$835,980	
	10. Remove Unbilled Revenues from Missouri Retail Rate Revenue (McMellen)		\$0	\$0		\$0	-\$3,565,585	
Rev-8	Firm Bulk Sales (Energy)	447.012	\$0	\$0	\$0	\$0	-\$4,452,329	-\$4,452,329
	1. To annualize firm bulk sales (Energy) (Harris)		\$0	\$0		\$0	-\$4,452,329	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	Other Firm Misc.	447.020	\$0	\$0	\$0	\$0	\$3,114,358	\$3,114,358
	1. To adjust for load regulation demand charges per Doug Jasa (Company). (Harris)		\$0	\$0		\$0	\$3,114,358	
Rev-11	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$21,661,019	\$21,661,019
	1. To reflect non-firm sales at the 40th percentile per Schnitzer model (Harris)		\$0	\$0		\$0	\$22,442,718	
	2. To adjust non-firm OSS for SPP off-system charges (Harris)		\$0	\$0		\$0	\$347,125	
	3. To adjust non-firm OSS for Purchases for resale (Harris)		\$0	\$0		\$0	-\$997,768	
	4. To adjust non-firm OSS for Revenue neutrality uplift charges (Harris)		\$0	\$0		\$0	-\$131,056	
Rev-12	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$41,481,156	-\$41,481,156
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove the cost of non-firm off-system sales (Harris)		\$0	\$0		\$0	-\$41,481,156	
Rev-17	ProvforRate Refund- Residential	449.101	\$0	\$0	\$0	\$0	-\$35,225	-\$35,225

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reverse test year inclusion of ProvforRate Refund, included in an adjustment by Hyneman (Prenger)		\$0	\$0		\$0	-\$35,225	
Rev-18	Other Oper Rev- Forfeited Discounts - MQ Only	450.001	\$0	\$0	\$0	\$0	\$12,112	\$12,112
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove the Gross Receipt Taxes from the test year (McMellen)		\$0	\$0		\$0	-\$108,244	
	2. To adjust test year late payment fees (McMellen)		\$0	\$0		\$0	\$120,356	
Rev-21	Other Oper Revenues-Misc Service - MQ Only	451.001	\$0	\$0	\$0	\$0	\$182,000	\$182,000
	1. To include In-Field Service Fees (McMellen)		\$0	\$0		\$0	\$182,000	
Rev-29	Other Electric Revenues - MO	456.000	\$0	\$0	\$0	\$0	-\$136,325	-\$136,325
	1. To reflect KCPL Adjustment R-78 100% MO for amortization on excess margins on Off-System Sales (Hyneman)		\$0	\$0		\$0	-\$136,325	
E-4	Prod Steam Operation- Suprv & Engineering	500.000	\$194,057	\$20,954	\$215,011	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$194,057	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$20,954		\$0	\$0	
E-5	Fuel Expense-Coal	501.000	\$221,049	\$22,361,113	\$22,582,162	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$221,049	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight-(Harris)		\$0	\$9,446,690		\$0	\$0	
	3. To annualize Fuel Expense-Unit Train Leases-(Harris)		\$0	\$7,633,282		\$0	\$0	
	4. To annualize Fuel Expense-Unit Train Maint. (Harris)		\$0	\$4,425,276		\$0	\$0	
	5. To annualize Fuel Expense-Unit Train Property Tax (Harris)		\$0	-\$23,543		\$0	\$0	
	6. To include Fuel Expense-Unit Train Leases for Iatan 2 (Harris)		\$0	\$879,409		\$0	\$0	
E-6	Fuel Expense-Oil	501.000	\$0	\$3,767,637	\$3,767,637	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil (Harris)		\$0	\$3,767,637		\$0	\$0	
E-7	Fuel Expense- Gas	501.000	\$0	-\$461,513	-\$461,513	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas (Harris)		\$0	-\$461,513		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-8	Fuel Expense-Residual	501.000	\$0	\$43,307	\$43,307	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$43,307		\$0	\$0	
E-9	Fuel Handling, Limestone & Other	501.000	\$0	\$1,057,491	\$1,057,491	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$1,057,491		\$0	\$0	
E-10	100% MO STB- (Surface Trsp Bound)	501.000	\$0	-\$202,153	-\$202,153	\$0	\$0	\$0
	1. To remove impact of STB settlement (Hyneman)		\$0	-\$202,153		\$0	\$0	
E-13	Fuel Expense 2 - Unit Train Depreciation	501.000	\$0	-\$954,115	-\$954,115	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$954,115		\$0	\$0	
E-14	Steam Operating Expense	502.000	\$359,283	\$2,985,783	\$3,344,066	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$359,390	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. To recognize KCPL adjustment 11- Steam Oper-AQC (Majors)		-\$1,107	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$2,985,783		\$0	\$0	
E-15	Steam Operating Electric Expense	505.000	\$185,688	\$539,716	\$725,404	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$185,688	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$539,716		\$0	\$0	
E-16	Miscel Other Power Expenses	506.000	\$216,986	-\$16,596	\$200,390	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$216,986	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	-\$16,596		\$0	\$0	
E-18	Allowances	509.000	\$0	-\$4,144,233	-\$4,144,233	\$0	\$46,027	\$46,027
	1. Amortization of SO2 Proceeds (Harris)		\$0	-\$4,144,233		\$0	\$0	
	2. Amortization of SO2 Proceeds (Harris)		\$0	\$0		\$0	\$46,027	
E-22	Steam Maintenance Suprv & Engineering	510.000	\$152,458	-\$10,496	\$141,962	\$0	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$152,458	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$182,285		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$171,789		\$0	\$0	
E-23	Maintenance of Structures	511,000	\$48,272	\$345,131	\$393,403	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$48,272	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$215,511		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$560,642		\$0	\$0	
E-24	Maintenance of Boiler Plant	512,000	\$313,984	\$5,590,915	\$5,904,899	\$0	\$0	\$0
	1.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$2,609,208		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$313,984	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$2,981,707		\$0	\$0	
E-25	Maintenance of Electric Plant	513,000	\$57,924	\$405,322	\$463,245	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$57,924	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$178,275		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$227,047		\$0	\$0	
E-26	Maintenance of Miscellaneous Steam Plant	514,000	\$1,704	\$146,885	\$148,589	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,704	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$123,907		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$22,978		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-30	Prod Nuclear Operation- Superv & Engineer	517.000	\$638,767	\$0	\$638,767	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$638,767	\$0		\$0	\$0	
E-31	Prod Nuclear - Nuclear Fuel Expense	518.000	\$0	\$11,884,260	\$11,884,260	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$11,884,260		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-32	Prod Nuclear-Disposal Costs	518.000	\$0	-\$3,693,421	-\$3,693,421	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$3,693,421		\$0	\$0	
E-33	KS DOE Refund	518.000	\$0	\$60,435	\$60,435	\$0	\$0	\$0
	1. To annualize Fuel Expense-DOE Refund-(Harris)		\$0	\$60,435		\$0	\$0	
E-34	Cost of Oil	518.000	\$0	-\$71,528	-\$71,528	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$71,528		\$0	\$0	
E-35	Coolants and Water	519.000	\$256,706	\$0	\$256,706	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$256,706	\$0		\$0	\$0	
E-36	Steam Expense	520.000	\$1,261,898	\$0	\$1,261,898	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,261,898	\$0		\$0	\$0	
E-37	Electric Expense	523.000	\$123,650	\$0	\$123,650	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$123,650	\$0		\$0	\$0	
E-38	Misc. Nuclear Power Expenses-Allocated	524.000	\$1,355,292	\$696,665	\$2,051,957	\$0	\$63,793	\$63,793
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,355,292	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 Nuclear Gen (Majors)		\$0	-\$2,151		\$0	\$0	
	3. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$63,793	
	4. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$698,816		\$0	\$0	
E-47	Prod Nuclear Maint- Suprv & Engineer	528.000	\$424,842	\$0	\$424,842	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$424,842	\$0		\$0	\$0	
E-48	Prod Nuclear Maint- Maint of Structures	529.000	\$375,508	\$0	\$375,508	\$0	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$375,508	\$0		\$0	\$0	
E-49	Prod Nuclear Maint- Maint Reactor Plant	530.000	\$354,159	\$1,656,992	\$2,011,151	\$0	\$145,618	\$145,618
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$354,159	\$0		\$0	\$0	
	2. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$145,618	
	3. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$1,656,992		\$0	\$0	
E-50	Prod Nuclear Maint- Maintenance	531.000	\$329,244	\$0	\$329,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$329,244	\$0		\$0	\$0	
E-51	Prod Nuclear Maint- Maint of Misc Plant	532.000	\$226,402	\$0	\$226,402	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$226,402	\$0		\$0	\$0	
E-62	Prod Turbine Operation Suprv & Engineer	546.000	\$32,118	\$0	\$32,118	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,118	\$0		\$0	\$0	
E-63	Other Power Operation- Fuel Expense	547.000	\$4,347	-\$8,330,351	-\$8,326,004	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,347	\$0		\$0	\$0	
	2. To annualize Fuel Expense-Oil-(Harris)		\$0	\$1,197,036		\$0	\$0	
	3. To annualize Fuel Expense-Gas (Harris)		\$0	-\$9,475,598		\$0	\$0	
	4. To annualize Fuel Expense-Ammonia (Harris)		\$0	-\$51,789		\$0	\$0	
E-64	Fuel Hding & Other - Hedging	547.030	\$0	\$1,980,458	\$1,980,458	\$0	\$0	\$0
	1. To annualize Fuel Expense-SSGCP Transport (Harris)		\$0	\$2,622,058		\$0	\$0	
	2. To annualize Fuel Expense-MGE- (Harris)		\$0	\$89,588		\$0	\$0	
	3. To annualize Fuel Expense-Hedge Program (Harris)		\$0	-\$731,188		\$0	\$0	
E-65	Other Power Generation Expense	548.000	\$32,366	\$0	\$32,366	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,366	\$0		\$0	\$0	
E-66	Misc Other Power Generation Expense	549.000	\$1,115	-\$7,500,000	-\$7,498,885	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,115	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Wind Gen (Majors)		\$0	-\$7,500,000		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-70	Other Maint-Supr Eng, Struct Gen & Misc.	551.000	\$1,987	\$0	\$1,987	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,987	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-71	Other General Maintenance of Structures	552.000	\$1,052	\$0	\$1,052	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,052	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-72	Other General Maint of General Plant	553.000	\$13,344	\$0	\$13,344	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,344	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	Other Gen Maint Misc, Other General Plant	554.000	\$451	\$0	\$451	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$451	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Purchased Power-Energy	555.001	\$0	-\$53,370,786	-\$53,370,786	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. Annualize Purchased Power Capacity-Energy (Harris)		\$0	-\$53,370,786		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	Purchased Power-Capacity (Demand)	555.002	\$0	-\$2,153,430	-\$2,153,430	\$0	\$0	\$0
	1. Annualize Purchased Power Capacity Expense (Harris)		\$0	-\$2,153,430		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	System Control and Load Dispatch	556.000	\$62,564	\$0	\$62,564	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$62,564	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-82	Other Expenses	557.000	\$121,510	\$0	\$121,510	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$131,193	\$0		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To recognize KCPL adjustment 11-Prod-Other Expense (Majors)		-\$9,683	\$0		\$0	\$0	
	3. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
E-87	Transmission Operation Suprv and Engrg	560,000	\$28,244	\$0	\$28,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$36,262	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Suprv and Engrg- (Majors)		-\$8,018	\$0		\$0	\$0	
E-88	Transmission Operation- Load Dispatch	561,000	\$24,262	\$1,059,591	\$1,083,853	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,262	\$0		\$0	\$0	
	2. Update SPP admin fees through Known and Measureable period June 30, 2010 (Harris)		\$0	\$1,059,591		\$0	\$0	
E-89	Transmission Operation- Station Expenses	562,000	\$7,488	\$0	\$7,488	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,488	\$0		\$0	\$0	
E-90	Transmission Operation-Overhead Line Expense	563,000	\$235	\$0	\$235	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$235	\$0		\$0	\$0	
E-92	Transmission of Electricity by Others	565,000	\$0	\$2,673,051	\$2,673,051	\$0	\$0	\$0
	1. To arrive at KCPL's Annual Transmission Revenue Requirement (ATAR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (McKinnie)		\$0	\$0		\$0	\$0	
	2. Adjust to Known and Measureable Period (Harris)		\$0	\$2,673,051		\$0	\$0	
E-93	Misc. Transmission Expense	566,000	\$35,236	\$0	\$35,236	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$35,236	\$0		\$0	\$0	
E-95	Regional Transmission Operation	575,000	\$0	-\$8,117	-\$8,117	\$0	\$0	\$0
	1. Update SPP Admin Fees through Known and Measureable ended June 30, 2010 (Harris)		\$0	-\$8,117		\$0	\$0	
E-98	Transmission Maint-Suprv and Engrg	568,000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-99	Transmission Maintenance of Structures	569,000	\$433	\$0	\$433	\$0	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$433	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-100	Transmission Maintenance of Station Equipment	570.000	\$10,342	\$0	\$10,342	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,342	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-101	Transmission Maintenance of Overhead Lines	571.000	\$1,858	\$0	\$1,858	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,858	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-102	Trans Maintenance of Underground Lines	572.000	\$67	\$0	\$67	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$67	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Distribution Operation - Supr & Engineering	580.000	\$73,188	\$0	\$73,188	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$73,188	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-110	Distribution Operation - Load Dispatching	581.000	\$26,209	\$0	\$26,209	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,209	\$0		\$0	\$0	
E-111	Distribution Operation - Station Expense	582.000	\$4,554	\$0	\$4,554	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,554	\$0		\$0	\$0	
E-112	Dist Operation Overhead Line Expense	583.000	\$40,313	\$0	\$40,313	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$40,313	\$0		\$0	\$0	
E-113	Dist Operation Underground Line Expense	584.000	\$24,466	\$0	\$24,466	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,466	\$0		\$0	\$0	
E-114	Distrib Oper Street Light & Signal Expense	585.000	\$405	\$0	\$405	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$405	\$0		\$0	\$0	
E-115	Distribution Operation Meter Expense	586.000	\$49,567	\$0	\$49,567	\$0	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$49,567	\$0		\$0	\$0	
E-116	Distrb Operation Customer Install Expense	587.000	\$12,814	\$0	\$12,814	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,814	\$0		\$0	\$0	
E-117	Dist Operation Miscf Distribution Expense	588.000	\$209,444	\$0	\$209,444	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$222,690	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Distr Oper Expense (Majors)		-\$13,246	\$0		\$0	\$0	
E-121	Distribution Maint-Suprv & Engineering	590.000	\$2,243	\$0	\$2,243	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,243	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-122	Distribution Maintenance-Structures	591.000	\$10,521	\$0	\$10,521	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,521	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-123	Distribution Maintenance-Station Equipment	592.000	\$19,126	\$0	\$19,126	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$19,126	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-124	Distribution Maintenance-Overhead lines	593.000	\$97,978	\$0	\$97,978	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$97,978	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-127	Distrib Maint-Maintenance Underground Lines	594.000	\$45,258	\$0	\$45,258	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$45,258	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-129	Distrib Maint-Maintenance Line Transformer	595.000	\$30,095	\$0	\$30,095	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,095	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-130	Distrib Maint- Maintenance St Lights/Signal	596.000	\$10,960	\$0	\$10,960	\$0	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,960	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-131	Distrib Maint-Maintenance of Meters	597.000	\$13,828	\$0	\$13,828	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,828	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-132	Distrib Maint-Maint Misc Distribution Plant	598.000	\$4,162	\$0	\$4,162	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,162	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-136	Cust Acct-Suprv Meter Read Collection Misc	901.000	\$29,102	\$1,320,510	\$1,349,612	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,063	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Lyons)		\$0	\$114,645		\$0	\$0	
	3. To include test year amount of KCREC bank fees (Lyons)		\$0	\$1,205,865		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Cust. Acct. Suprv (Majors)		-\$961	\$0		\$0	\$0	
E-137	Cust Accts Meter Reading Expense	902.000	\$42,686	\$0	\$42,686	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$42,686	\$0		\$0	\$0	
E-138	Customer Accts Records and Collection	903.000	\$258,324	\$143,883	\$402,207	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$9,216	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$143,883		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$267,540	\$0		\$0	\$0	
E-139	Cust. Accts-100% MO	903.000	\$0	\$191,250	\$191,250	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 12/31/09 plus 1%) on balance of Acct. 235 ending June 30, 2010 (Prenger)		\$0	\$191,250		\$0	\$0	
E-140	Uncollectible Accounts-MO 100%	904.000	\$0	\$0	\$0	\$0	\$4,432,830	\$4,432,830

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$4,432,830	
E-142	Miscellaneous Customer Accts Expense	905.000	\$68	\$0	\$68	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$68	\$0		\$0	\$0	
E-145	Customer Service Suprv	907.000	\$1,681	\$0	\$1,681	\$0	\$0	\$0
	1. To recognize KCPL Adjustment 11-Customer Service Supervision (Majors)		-\$11,033	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$12,714	\$0		\$0	\$0	
E-146	Customer Assistance Expense	908.000	\$14,801	-\$28,337	-\$13,536	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,763	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Meter Reading Assistance (Majors)		\$38	\$0		\$0	\$0	
	3. To adjust test year and remove a portion of the expenses regarding Connections program to be capitalized (Prenger)		\$0	-\$28,337		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-148	Amortization of Deferred DSM 100% MO	908.000	\$0	-\$85,851	-\$85,851	\$0	\$2,546,979	\$2,546,979
	1. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$76,534		\$0	\$0	
	2. To remove test year per book amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$239,667	
	3. To remove test year per book amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$448,625	
	4. To remove test year per book amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$326,627	
	5. To include Staff's level of amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	\$239,666	
	6. To include Staff's level of amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	\$448,625	
	7. To include Staff's level of amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	\$193,663	
	8. To include Staff's level of amortization for Vintage 4 ER-2010-0355 DSM deferral (Hyneman)		\$0	\$0		\$0	\$1,829,957	
	9. To include annual AFUDC return on Vintage 1 ER-2006-0314 DSM deferral		\$0	\$0		\$0	\$50,092	
	10. To include annual AFUDC return on Vintage 2 ER-2007-0291 DSM deferral		\$0	\$0		\$0	\$108,657	
	11. To include annual AFUDC return on Vintage 3 ER-2009-0089 DSM deferral		\$0	\$0		\$0	\$58,073	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	12. To include annual AFUDC return on Vintage 4 ER-2010-0355 DSM deferral		\$0	\$0		\$0	\$633,165	
	13. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$9,317		\$0	\$0	
E-149	Customer Assistance Expense-100% MO	908,000	\$0	\$390,330	\$390,330	\$0	\$0	\$0
	1. On-Going level of expense regarding Missouri Economic Relief Pilot Program (Fred/Prenger)		\$0	\$304,688		\$0	\$0	
	2. Adjustment for 12 months Amortization of Missouri Economic Relief Pilot Program (Fred/Prenger)		\$0	\$85,642		\$0	\$0	
E-151	Information and Instruction Advertising	909,000	\$3,995	-\$88,750	-\$84,755	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove general advertising expenses from Account 909 that are dealing with CEP and Energy Efficiency and should be capitalized (Prenger)		\$0	-\$88,750		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$3,995	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-152	Information & Instructional Advertising- 100% MO	909,000	\$0	\$192,084	\$192,084	\$0	\$0	\$0
	1. Remove advertising costs associated with DSM (Hyneman)		\$0	-\$54,314		\$0	\$0	
	2. To include KCPL adjustment 11-Informational Advertising- (Majors/Prenger)		\$0	\$246,398		\$0	\$0	
E-153	Misc Customer Accounts and Info Exp	910,000	\$23,253	\$175,562	\$198,815	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$23,253	\$0		\$0	\$0	
	2. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$175,562		\$0	\$0	
E-156	Sales Supervision	911,000	\$2,813	\$0	\$2,813	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll level (Prenger)		\$2,813	\$0		\$0	\$0	
E-157	Sales Demonstration and Selling	912,000	\$18,168	\$0	\$18,168	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$18,168	\$0		\$0	\$0	
E-158	Sales Advertising Expense	913,000	\$0	-\$1,390	-\$1,390	\$0	\$0	\$0
	1. To reflect Known and Measureable advertising amounts for account 913,000 (Prenger)		\$0	-\$1,390		\$0	\$0	
E-159	Miscellaneous Sales Expense	918,000	\$2,852	\$0	\$2,852	\$0	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,852	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-163	Admin & Gen-Administrative Salaries	920,000	-\$2,663,760	\$0	-\$2,663,760	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$37,890	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 (Majors)		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,103,051	\$0		\$0	\$0	
	4. To include KCPL adjustment 11-Long Term Incentive Comp (Prenger)		-\$4,020,408	\$0		\$0	\$0	
	5. To recognize CS-11 (Majors)		\$291,487	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-164	Admin & Gen-Admin. Salaries- 100% MO	920,000	\$0	\$0	\$0	\$0	-\$968,103	-\$968,103
	1. To remove talent assessment amortization amount included in test year expenses (Hyneman)		\$0	\$0		\$0	-\$968,103	
E-166	Admin & General Off Supply- Allocated	921,000	-\$138,707	\$65,580	-\$73,127	\$0	\$0	\$0
	1. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$16,485		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$84	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	3. To recognize KCPL adjustment 11-Office Expenses (Majors)		-\$138,791	\$0		\$0	\$0	
	4. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	5. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$82,065		\$0	\$0	
E-170	Settlement for Miscellaneous Issues for Case ER-2010-0355	921,000	\$0	\$0	\$0	\$0	\$2,300,000	\$2,300,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$0	\$2,300,000	
E-171	Admin Expense Transfer Credit	922,000	\$903,447	\$0	\$903,447	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$25,732	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Bill of Common use Plant (Majors)		\$929,179	\$0		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-173	Outside Services Employed-Allocated a	923,000	\$0	-\$1,328,445	-\$1,328,445	\$0	\$0	\$0
	1. To remove costs of advanced coal tax arbitration (Majors)		\$0	-\$456,647		\$0	\$0	
	2. To include KCPL Adjustment 11 (Majors)		\$0	-\$314,346		\$0	\$0	
	3. 3 Year Amortization of Legal Fee Reimbursement (Prenger) (CS-115)		\$0	-\$555,452		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-174	Outside Services-100 % MO	923,000	\$0	\$52,564	\$52,564	\$0	\$0	\$0
	1. An adjustment to normalize expenses related to R&D 2000-2004 Tax Credits (Hyneman)		\$0	\$52,564		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-176	Property Insurance	924,000	\$0	\$134,302	\$134,302	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance-December 31, 2011 (Lyons)		\$0	\$134,302		\$0	\$0	
	2. KCPL Share of Iatan 2 Property Insurance-projected Decemeber 31 True-Up (Lyons)		\$0	\$0		\$0	\$0	
E-177	Injuries and Damages	925,000	\$12,464	\$933,045	\$945,509	\$0	\$0	\$0
	1. To include an annualized level of insurance premiums (Lyons)		\$0	-\$791,305		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,464	\$0		\$0	\$0	
	3. To include an annualized amount for Injuries & damages (Lyons)		\$0	\$1,724,350		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property (Lyons)		\$0	\$0		\$0	\$0	
E-178	Employee Pensions and Benefits	926,000	\$785,870	\$8,705,757	\$9,491,627	\$0	\$0	\$0
	1. To remove SERP accruals, costs booked in 2009 test year (Hyneman)		\$0	-\$896,324		\$0	\$0	
	2. To include SERP costs based on actual payments made (Hyneman)		\$0	\$168,140		\$0	\$0	
	3. To amortize the FAS 87 Regulatory Asset over 5 years (Harrison)		\$0	\$0		\$0	\$0	
	4. To reflect the FAS 87 pension expense cost at the 2010 level (Harrison)		\$0	\$9,453,342		\$0	\$0	
	5. To amortize the FAS 88 pension costs over 5 years (Harrison)		\$0	\$0		\$0	\$0	
	6. To reflect the FAS 158 remeasurement pension expense at the 2010 level (Harrison)		\$0	\$0		\$0	\$0	
	7. To reflect the FAS 158 remeasurement FAS 106 expense at the 2010 level (Harrison)		\$0	\$183,260		\$0	\$0	
	8. To reflect FAS 106 costs for 2010 (Harrison)		\$0	-\$202,661		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
	9. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,451	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	10. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$47,205	\$0		\$0	\$0	
	11. To include KCPL Adjustment 11-PR Tax Pens & Bens (Majors)		-\$9,895	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	12. To remove portion of KCPL incentive compensation (Prenger)		-\$1,754,474	\$0		\$0	\$0	
	13. To adjust for calculated level of medical and other benefits (Prenger)		\$2,441,183	\$0		\$0	\$0	
	14. To adjust for calculated level of benefits billed from WCNO (Prenger)		\$57,400	\$0		\$0	\$0	
E-181	Regulatory Comm Exp-FERC Assessment	928.003	\$0	\$314,126	\$314,126	\$0	\$0	\$0
	1. To reflect FERC Assessment charges for the 12 months ended June 2010 (Prenger)		\$0	\$314,126		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-184	Reg Comm Exp- MPSC Assessment 100% to MO	928.001	\$0	-\$27,311	-\$27,311	\$0	\$0	\$0
	1. Annualize MPSC Assessment to fiscal year 2011 assessment amount-KCPL (Prenger)		\$0	-\$27,311		\$0	\$0	
E-185	Reg Comm Exp- Mo Proceeding 100% to MO	928.011	\$27,248	-\$5,659	\$21,589	\$0	\$1,836,690	\$1,836,690
	1. To recognize KCPL adjustment 11-MO Proceedings (Majors/Hyneman)		\$0	-\$5,659		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to reflect Staff's annualized level (Prenger)		\$27,248	\$0		\$0	\$0	
	3. To remove Test Year Amortization of 2007 Rate Case Expense (ER-2007-0291) (Majors)		\$0	\$0		\$0	-\$348,647	
	4. To remove Test Year Amortization of 2009 Rate Case Expense (ER-2009-0089) (Majors)		\$0	\$0		\$0	-\$174,332	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To include 2009 Rate Case Expense Amortization (ER-2009-0089) (Majors)		\$0	\$0		\$0	\$522,995	
	6. To include 2010 Rate Case Expense Amortization (ER-2010-0355)		\$0	\$0		\$0	\$1,636,674	
E-186	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	\$24,288	-\$2,694	\$21,594	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,288	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-KS Proceedings (Majors)		\$0	-\$2,694		\$0	\$0	
E-187	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$2,412	-\$779	\$1,633	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,412	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-FERC Proceedings (Majors)		\$0	-\$779		\$0	\$0	
E-189	Regulatory Comm Expense- Misc Regulatory Filings	928.000	\$1,881	\$0	\$1,881	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,881	\$0		\$0	\$0	
E-190	Load Research Expenses- 100% to Missouri	928.003	\$1,316	\$0	\$1,316	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,316	\$0		\$0	\$0	
E-192	Duplicate Charges-Credit	929.000	\$5	\$0	\$5	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5	\$0		\$0	\$0	
E-193	General Advertising Expense	930.100	\$6,268	-\$35,921	-\$29,653	\$0	\$0	\$0
	1. To reflect the Known and Measureable advertising costs for account 930 (Prenger)		\$0	-\$35,921		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,268	\$0		\$0	\$0	
E-194	General Advertising Expense - 100% MO	930.100	\$0	\$33,123	\$33,123	\$0	\$0	\$0
	1. To recognize KCPL adjustment 11-Advertising (Majors/Prenger)		\$0	\$33,123		\$0	\$0	
E-195	Miscellaneous General Expense	930.200	-\$9,274	-\$279,533	-\$288,807	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,013	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$250,215		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To recognize KCPL adjustment 11- Board of Dir Fees (Majors)		-\$4,497	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Misc. A&G (Majors)		-\$6,790	\$0		\$0	\$0	
	5. To remove KCPL Dollar-Aide Dues and Donations contributions (Prenger)		\$0	-\$29,318		\$0	\$0	
E-196	Admin & General Expense-Rents	931.000	\$0	-\$2,370,732	-\$2,370,732	\$0	\$0	\$0
	1. Normalize lease Expense for One KC Place Building (Prenger)		\$0	-\$1,611,933		\$0	\$0	
	2. To Recognize Abatement Period for One KC Place (Prenger)		\$0	-\$569,030		\$0	\$0	
	3. To reflect CS-11 Leases (Majors)		\$0	-\$189,769		\$0	\$0	
E-197	Transportation Expense	933.000	\$110,930	-\$2,582,013	-\$2,471,083	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$110,930	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,582,013		\$0	\$0	
E-200	Maintenance Of General Plant	935.000	\$5,439	-\$40,868	-\$35,429	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,439	\$0		\$0	\$0	
	2. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$40,868		\$0	\$0	
E-204	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$7,084,562	\$7,084,562
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,084,562	
E-205	Hawthorn 5 Settlement-Depreciation	403.000	\$0	\$0	\$0	\$0	-\$41,714	-\$41,714
	1. To reduce Depreciation associated with Hawthorn 5 SCR settlement (Lyons)		\$0	\$0		\$0	-\$13,665	
	2. To reduce Depreciation associated with Hawthorn 5 Transformer settlement (Lyons)		\$0	\$0		\$0	-\$28,049	
E-211	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2009-0089	704.000	\$0	-\$3,333,333	-\$3,333,333	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$3,333,333		\$0	\$0	
E-212	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0291	704.000	\$0	-\$10,723,827	-\$10,723,827	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$10,723,827		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-214	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	704.000	\$0	-\$21,679,061	-\$21,679,061	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$21,679,061		\$0	\$0	
E-216	Iatan 2 Regulatory Asset Amortization	712.000	\$0	\$0	\$0	\$0	\$329,046	\$329,046
	1. To Reflect Iatan 2 Regulatory Asset Amortization through October 31, 2010 (Hyneman)		\$0	\$0		\$0	\$329,046	
E-217	Iatan Common Regulatory Asset Amortization	712.000	\$0	\$0	\$0	\$0	\$408,118	\$408,118
	1. To Reflect Iatan Common Regulatory Asset Amortization through October 31, 2010 (Majors)		\$0	\$0		\$0	\$408,118	
E-220	Amortization of Other Plant	705.000	\$0	\$1,866,242	\$1,866,242	\$0	\$0	\$0
	1. To reflect KCPL adjustment to account 405-Other Electric Plant		\$0	\$1,866,242		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-221	Taxes Other Than Income Taxes-Allocated	708.100	\$597,703	\$15,165,966	\$15,763,669	\$0	\$0	\$0
	1. To adjust test year to an annualized amount for Property Taxes (Lyons)		\$0	\$15,165,966		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust for annualized amount Of KCPL payroll taxes. (Prenger)		\$453,220	\$0		\$0	\$0	
	3. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Prenger)		\$275,851	\$0		\$0	\$0	
	4. KCPL Share of Iatan 2 Property Tax through June 30th (Lyons)		\$0	\$0		\$0	\$0	
	5. Adjustment to reflect payroll taxes relating to Incentive Compensation Adjustment (Prenger)		-\$131,368	\$0		\$0	\$0	
E-222	Gross Receipts Tax-100% MO	708.200	\$0	-\$45,936,116	-\$45,936,116	\$0	\$0	\$0
	1. To eliminate Gross Receipts Tax (McMellen)		\$0	-\$45,936,116		\$0	\$0	
E-223	KCMO City Earnings Tax-100% MO	708.300	\$0	\$97,441	\$97,441	\$0	\$0	\$0
	1. To normalize the level of KC Earnings Tax Expense for case ER-2010-0355 (Harrison)		\$0	\$97,441		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-228	Current Income Taxes	708.100	\$0	\$0	\$0	\$0	-\$37,922,614	-\$37,922,614
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$37,922,614	
	No Adjustment		\$0	\$0		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-231	Deferred Income Taxes - Def. Inc. Tax.	710.100	\$0	\$0	\$0	\$0	\$35,027,453	\$35,027,453
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$35,027,453	
E-232	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	-\$145,523	-\$145,523
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$145,523	
E-233	Amort of Excess Deferred Income Taxes	711.100	\$0	\$0	\$0	\$0	\$100,774	\$100,774
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	\$100,774	
E-234	Amort. Of prior deferred taxes-Tax Rate Change	820.001	\$0	\$0	\$0	\$0	-\$653,624	-\$653,624
	1. To Annualize Amort. Of prior deferred taxes-Tax Rate Change		\$0	\$0		\$0	-\$653,624	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$9,031,068	\$9,031,068
Total Operating & Maint. Expense			\$8,214,300	-\$82,407,888	-\$74,193,588	\$0	\$14,390,312	\$14,390,312

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.78% Return	E 8.01% Return	F 8.24% Return
1	TOTAL NET INCOME BEFORE TAXES		\$188,592,819	\$185,004,777	\$192,212,549	\$199,451,524
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$92,971,127	\$92,971,127	\$92,971,127	\$92,971,127
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$226,656	\$226,656	\$226,656	\$226,656
6	Book Nuclear Fuel Amortization		\$13,817,870	\$13,817,870	\$13,817,870	\$13,817,870
7	Book Amortization Expense		\$8,731,966	\$8,731,966	\$8,731,966	\$8,731,966
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$115,747,619	\$115,747,619	\$115,747,619	\$115,747,619
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.7470%	\$72,033,363	\$72,033,363	\$72,033,363	\$72,033,363
11	Tax Straight-Line Depreciation		\$159,493,986	\$159,493,986	\$159,493,986	\$159,493,986
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$12,427,461	\$12,427,461	\$12,427,461	\$12,427,461
14	IRS Amortization Deduction		\$3,578,942	\$3,578,942	\$3,578,942	\$3,578,942
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$247,533,752	\$247,533,752	\$247,533,752	\$247,533,752
16	NET TAXABLE INCOME		\$56,806,686	\$53,218,644	\$60,426,416	\$67,665,391
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$56,806,686	\$53,218,644	\$60,426,416	\$67,665,391
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,178,215	\$2,991,160	\$3,366,921	\$3,744,308
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$53,628,471	\$50,227,484	\$57,059,495	\$63,921,083
22	Federal Income Tax at the Rate of	35.00%	\$18,769,965	\$17,579,619	\$19,970,823	\$22,372,379
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$6,620,921	\$6,620,921	\$6,620,921	\$6,620,921
25	Research and Development Tax Credit		\$238,540	\$238,540	\$238,540	\$238,540
26	Net Federal Income Tax		\$11,910,504	\$10,720,158	\$13,111,362	\$15,512,918
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$56,806,686	\$53,218,644	\$60,426,416	\$67,665,391
29	Deduct Federal Income Tax at the Rate of	50.000%	\$5,955,252	\$5,360,079	\$6,555,681	\$7,756,459
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$50,851,434	\$47,858,565	\$53,870,735	\$59,908,932
32	Missouri Income Tax at the Rate of	6.250%	\$3,178,215	\$2,991,160	\$3,366,921	\$3,744,308
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$56,806,686	\$53,218,644	\$60,426,416	\$67,665,391
35	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	City Taxable Income		\$56,806,686	\$53,218,644	\$60,426,416	\$67,665,391
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$11,910,504	\$10,720,158	\$13,111,362	\$15,512,918
41	State Income Tax		\$3,178,215	\$2,991,160	\$3,366,921	\$3,744,308
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$15,088,719	\$13,711,318	\$16,478,283	\$19,257,226
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$28,253,707	\$28,253,707	\$28,253,707	\$28,253,707
46	Amortization of Deferred ITC		-\$1,317,093	-\$1,317,093	-\$1,317,093	-\$1,317,093
47	Amort of Excess Deferred Income Taxes		-\$448,123	-\$448,123	-\$448,123	-\$448,123
48	Amort. Of prior deferred taxes-Tax Rate Change		-\$4,920,228	-\$4,920,228	-\$4,920,228	-\$4,920,228
49	Amort of R&D Credits		-\$194,111	-\$194,111	-\$194,111	-\$194,111
50	Amortization of Cost of Removal-ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
51	TOTAL DEFERRED INCOME TAXES		\$21,728,590	\$21,728,590	\$21,728,590	\$21,728,590
52	TOTAL INCOME TAX		\$36,817,309	\$35,439,908	\$38,206,873	\$40,985,816

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.29%		3.935%	4.166%	4.398%
2	Equity Units-Taxable	\$41,206,613	0.65%	11.14%	0.072%	0.072%	0.072%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,088,000,000	48.57%	6.83%	3.315%	3.315%	3.315%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$246,293,387	3.87%	11.14%	0.432%	0.432%	0.432%
7	TOTAL CAPITALIZATION	\$6,357,500,000	100.00%		7.780%	8.011%	8.243%
8	PreTax Cost of Capital				9.239%	9.553%	9.869%

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Rate Revenue Summary

A Line Number	B Description	C			D		E		F	G	H
		As Billed	Billing Adjustments	Customer Switch Adjustment	Weather/ Switch Adjustment	Annualize for rate change	Large Power Load Changes and New Customers				
1	MISSOURI RATE REVENUES										
2	RATE REVENUE BY RATE SCHEDULE										
3	Residential	\$210,807,207	\$0	\$0	\$9,674,757	\$26,053,721	\$0				
4	Small General Service	\$40,310,841	\$0	\$0	\$1,499,937	\$4,712,393	\$0				
5	Medium General Service	\$79,377,957	\$0	\$0	\$1,446,076	\$9,170,182	\$0				
6	Large General Service	\$135,406,320	\$0	\$0	\$2,858,687	\$15,319,182	\$0				
7	Large Power	\$109,181,021	\$857,923	-\$3,864,456	\$0	\$11,988,431	\$0			\$1,559,802	
8	Lighting	\$7,511,194	\$0	\$0	\$0	\$767,796	\$0			\$0	
9	Billing Adjustment to match FERC form 1a	-\$319,535	\$0	\$0	\$0	\$0	\$0			\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$582,275,005	\$857,923	-\$3,864,456	\$15,479,457	\$68,011,705	\$15,479,457			\$1,559,802	
11	OTHER RATE REVENUE										
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
13	TOTAL MISSOURI RATE REVENUES	\$582,275,005	\$857,923	-\$3,864,456	\$15,479,457	\$68,011,705	\$15,479,457			\$1,559,802	

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
True-Up Case at December 31, 2010
Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$1,717,715	\$1,201,179	\$35,211,942	\$246,019,149
4	Small General Service	-\$182,399	\$22,277	\$6,052,208	\$46,363,049
5	Medium General Service	-\$319,900	-\$214,728	\$10,081,630	\$89,459,587
6	Large General Service	-\$227,858	-\$172,748	\$17,777,263	\$153,183,583
7	Large Power	\$7,928	\$0	\$10,549,628	\$119,730,649
8	Lighting	\$0	\$0	\$767,796	\$8,278,990
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	-\$319,535
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,439,944	\$835,980	\$80,440,467	\$662,715,472
11	OTHER RATE REVENUE				
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	-\$2,439,944	\$835,980	\$80,440,467	\$662,715,472

Kansas City Power Light
 Case No. ER-2010-0355
 Test Year December 31, 2009
 True-Up Case at December 31, 2010
 Summary of Net System Input Components

Line Number	Jurisdiction Description	E Adjustments					365-Day Adjustment
		C TY As Billed kWh Sales	D Other Adjustments	E Normalize for Weather	F LPS Rate Switchers	G LPS Load Changes and New Customers	
1	NATIVE LOAD						
2	Missouri Retail	8,525,127,153	-2,790	197,883,921	-63,952,450	30,665,615	-32,256,939
3	Wholesale	104,578,391	0	11,357,663	0	0	0
4	Non-Missouri Retail	6,260,701,057	0	186,908,435	0	0	-23,713,672
5	Firm Capacity Customers	1,248,869,268	0	0	0	0	0
6	Company use	23,363,164	0	0	0	0	0
7	TOTAL NATIVE LOAD	16,162,639,033	-2,790	396,150,019	-63,952,450	30,665,615	-55,970,611
8	LOSSES						
9	NET SYSTEM INPUT						

Kansas City Power Light

Case No. ER-2010-0355

Test Year Decemeber 31, 2009

True-Up Case at December 31, 2010

Summary of Net System Input Components

A	B	I	J
Line Number	Jurisdiction Description	Load Growth	Total kWh Sales
1	NATIVE LOAD		
2	Missouri Retail	28,315,384	8,685,779,894
3	Wholesale	0	115,936,054
4	Non-Missouri Retail	14,720,132	6,438,615,952
5	Firm Capacity Customers	0	1,248,869,268
6	Company use	0	23,363,164
7	TOTAL NATIVE LOAD	43,035,516	16,512,564,332
8	LOSSES	5.51%	910,613,576
9	NET SYSTEM INPUT		17,423,177,908

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Executive Case Summary

<u>A</u>	<u>B</u>	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$742,350,564
2	Total Missouri Rate Revenue By Rate Schedule	\$662,715,472
3	Missouri Retail kWh Sales	8,685,779,894
4	Average Rate (Cents per kWh)	7.630
5	Annualized Customer Number	268,975
6	Profit (Return on Equity)	\$80,588,166
7	Interest Expense	\$72,033,363
8	Annualized Payroll	\$98,184,866
9	Utility Employees	3,172
10	Depreciation	\$93,012,841
11	Net Investment Plant	\$2,266,918,311
12	Pensions	\$0