

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -120						
1946	47.91	96	100	5	5.61	1
1950	31,890.59	62,056	64,413	5,746	6.93	829
1953	154,784.63	294,497	305,682	34,844	8.11	4,296
1955	368,721.07	689,241	715,419	95,767	9.02	10,617
1958	423,642.93	767,672	796,829	135,185	10.58	12,777
1961	650,789.56	1,136,556	1,179,724	252,013	12.37	20,373
1966	642,853.70	1,043,737	1,083,380	330,898	15.72	21,049
1970	184,853.98	280,539	291,194	115,485	18.61	6,206
1971	229,161.63	341,399	354,366	149,790	19.37	7,733
1972	247,783.12	362,234	375,992	169,131	20.13	8,402
1973	216,194.94	309,872	321,641	153,988	20.91	7,364
1974	135,019.08	189,563	196,763	100,279	21.71	4,619
1975	134,017.77	184,224	191,221	103,618	22.51	4,603
1976	160,258.03	215,479	223,663	128,905	23.33	5,525
1977	164,750.49	216,503	224,726	137,725	24.16	5,701
1978	209,329.83	268,638	278,841	181,685	25.00	7,267
1979	187,403.03	234,661	243,574	168,713	25.85	6,527
1980	259,530.52	316,790	328,822	242,145	26.71	9,066
1981	199,523.56	237,109	246,115	192,837	27.59	6,989
1982	292,785.93	338,490	351,347	292,782	28.47	10,284
1983	350,858.68	394,181	409,153	362,736	29.36	12,355
1984	366,528.43	399,553	414,729	391,634	30.27	12,938
1985	391,804.53	414,030	429,756	432,214	31.18	13,862
1986	443,653.85	453,858	471,096	504,942	32.10	15,730
1987	560,271.97	554,053	575,097	657,501	33.03	19,906
1988	571,324.73	545,501	566,220	690,694	33.96	20,338
1989	356,800.15	328,372	340,844	444,116	34.90	12,725
1990	374,471.82	331,595	344,190	479,648	35.85	13,379
1991	520,079.02	442,418	459,222	684,952	36.80	18,613
1992	327,062.35	266,711	276,841	442,696	37.76	11,724
1993	348,111.37	271,622	281,939	483,906	38.72	12,498
1994	334,812.70	249,335	258,805	477,783	39.69	12,038
1995	409,298.74	290,244	301,268	599,189	40.66	14,737
1996	350,849.79	236,192	245,163	526,707	41.64	12,649
1997	276,599.85	176,270	182,965	425,555	42.62	9,985
1998	199,223.13	119,798	124,348	313,943	43.60	7,201
1999	45,482.98	25,716	26,693	73,370	44.58	1,646
2000	160,233.18	84,779	87,999	264,514	45.57	5,805
2001	184,313.02	90,829	94,279	311,210	46.56	6,684
2002	149,004.56	68,021	70,605	257,205	47.55	5,409
2003	308,858.15	129,782	134,711	544,777	48.54	11,223

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ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -120						
2004	191,921.86	73,679	76,477	345,751	49.53	6,981
2005	300,049.80	104,297	108,258	551,852	50.52	10,923
2006	256,941.00	79,890	82,924	482,346	51.52	9,362
2007	183,279.03	50,333	52,245	350,969	52.51	6,684
2008	201,339.91	47,914	49,734	393,214	53.51	7,348
2009	3,495.31	704	731	6,959	54.51	128
2010	199,743.74	32,883	34,132	405,304	55.51	7,301
2011	174,265.86	22,363	23,212	360,173	56.50	6,375
2012	404,632.89	37,094	38,503	851,689	57.50	14,812
2013	654,689.25	36,008	37,376	1,402,940	58.50	23,982
2014	910,981.43	16,695	17,329	1,986,830	59.50	33,392
	15,404,325.38	13,864,076	14,390,656	19,498,860		538,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.2 3.50

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R5						
NET SALVAGE PERCENT.. -40						
1971	1,030.75	1,347	1,302	141	2.66	53
1972	3,052.56	3,955	3,824	450	2.98	151
1973	113,961.61	146,184	141,341	18,205	3.35	5,434
1974	258,198.22	327,589	316,735	44,743	3.75	11,931
1975	431,708.08	540,930	523,008	81,383	4.20	19,377
1976	687,638.46	849,818	821,662	141,032	4.69	30,071
1977	806,168.57	981,067	948,562	180,074	5.23	34,431
1978	1,200,242.56	1,435,850	1,388,278	292,062	5.82	50,182
1979	959,318.91	1,126,816	1,089,482	253,564	6.44	39,373
1980	959,210.06	1,103,859	1,067,286	275,608	7.12	38,709
1981	658,015.54	740,893	716,346	204,876	7.83	26,166
1982	633,576.29	696,522	673,445	213,562	8.59	24,862
1983	889,542.24	953,322	921,737	323,622	9.38	34,501
1984	754,533.44	786,978	760,904	295,443	10.20	28,965
1985	639,644.25	648,120	626,647	268,855	11.05	24,331
1986	650,520.87	639,332	618,150	292,579	11.92	24,545
1987	376,081.44	357,766	345,913	180,601	12.82	14,087
1988	1,047,841.67	963,438	931,517	535,461	13.73	38,999
1989	1,214,279.60	1,076,945	1,041,264	658,727	14.66	44,934
1990	1,261,279.13	1,076,691	1,041,018	724,773	15.61	46,430
1991	1,247,447.99	1,022,970	989,077	757,350	16.57	45,706
1992	1,543,805.85	1,213,045	1,172,854	988,474	17.55	56,323
1993	1,732,569.30	1,301,939	1,258,803	1,166,794	18.53	62,968
1994	2,202,630.36	1,579,616	1,527,280	1,556,403	19.51	79,775
1995	2,116,926.54	1,444,061	1,396,217	1,567,480	20.51	76,425
1996	2,595,694.97	1,680,712	1,625,027	2,008,946	21.50	93,439
1997	2,513,465.18	1,539,497	1,488,491	2,030,360	22.50	90,238
1998	2,426,867.52	1,401,516	1,355,081	2,042,534	23.50	86,916
1999	1,776,981.93	964,013	932,073	1,555,702	24.50	63,498
2000	2,700,312.49	1,370,409	1,325,005	2,455,432	25.50	96,291
2001	1,676,862.97	792,318	766,067	1,581,541	26.50	59,681
2002	1,889,051.99	826,460	799,078	1,845,595	27.50	67,113
2003	2,099,864.34	845,195	817,192	2,122,618	28.50	74,478
2004	2,024,746.65	744,094	719,441	2,115,204	29.50	71,702
2005	2,223,161.92	739,201	714,710	2,397,717	30.50	78,614
2006	1,703,341.04	506,744	489,954	1,894,723	31.50	60,150
2007	1,871,166.88	491,181	474,907	2,144,727	32.50	65,992
2008	978,634.94	222,639	215,263	1,154,826	33.50	34,472
2009	10,848.15	2,088	2,019	13,168	34.50	382
2010	409,920.03	64,562	62,423	511,465	35.50	14,407
2011	547,797.02	67,105	64,882	702,034	36.50	19,234

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R5						
NET SALVAGE PERCENT.. -40						
2012	1,603,426.75	140,300	135,651	2,109,146	37.50	56,244
2013	2,015,103.95	105,793	102,288	2,718,858	38.50	70,620
2014	2,144,717.81	37,533	36,289	2,966,316	39.50	75,097
	55,601,190.82	33,560,413	32,448,493	45,393,174		2,037,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 3.66

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
METERS TO REMAIN						
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1941	55,910.92	55,223	52,046	6,660	2.67	2,494
1946	189,729.88	182,349	171,859	27,357	3.81	7,180
1950	331,640.36	311,854	293,914	54,309	4.70	11,555
1953	240,373.56	222,161	209,381	43,012	5.39	7,980
1955	125,041.51	114,137	107,571	23,723	5.88	4,035
1957	125.00	113	106	25	6.39	4
1958	94,798.68	84,807	79,928	19,610	6.66	2,944
1961	330,572.40	289,097	272,466	74,635	7.52	9,925
1964	100.00	85	80	25	8.52	3
1966	418,243.97	348,787	328,722	110,434	9.26	11,926
1968	1,166.25	950	895	329	10.09	33
1970	167,460.13	132,930	125,283	50,550	10.98	4,604
1971	290,615.32	227,435	214,351	90,795	11.46	7,923
1972	327,112.70	252,181	237,674	105,795	11.96	8,846
1973	420,376.20	318,983	300,633	140,762	12.48	11,279
1974	385,450.73	287,714	271,162	133,561	13.01	10,266
1975	236,117.78	173,160	163,199	84,725	13.57	6,244
1976	289,330.80	208,338	196,353	107,445	14.14	7,599
1977	341,100.92	240,921	227,061	131,095	14.73	8,900
1978	572,418.52	396,283	373,486	227,554	15.33	14,844
1979	405,626.05	274,949	259,132	166,776	15.95	10,456
1980	327,552.10	217,133	204,642	139,288	16.59	8,396
1981	396,128.89	256,586	241,825	174,110	17.24	10,099
1982	127,741.62	80,775	76,128	58,001	17.90	3,240
1983	364,181.82	224,506	211,591	170,800	18.58	9,193
1984	396,417.71	237,997	224,306	191,933	19.27	9,960
1985	507,173.34	296,205	279,165	253,367	19.97	12,687
1986	798,289.00	452,814	426,765	411,439	20.69	19,886
1987	963,392.26	530,058	499,565	511,997	21.42	23,903
1988	851,981.35	454,053	427,932	466,648	22.16	21,058
1989	587,000.39	302,560	285,154	331,196	22.91	14,456
1990	907,439.01	451,632	425,651	527,160	23.67	22,271
1991	564,930.25	271,017	255,426	337,751	24.44	13,820
1992	533,556.93	246,257	232,090	328,144	25.22	13,011
1993	528,953.64	234,257	220,781	334,621	26.02	12,860
1994	352,710.43	149,620	141,013	229,333	26.82	8,551
1995	309,134.37	125,292	118,084	206,507	27.63	7,474
1996	364,469.27	140,747	132,650	250,043	28.45	8,789
1997	492,785.72	180,752	170,354	347,071	29.28	11,854
1998	141,923.04	49,276	46,441	102,578	30.12	3,406

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ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
METERS TO REMAIN						
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1999	7,370.55	2,413	2,274	5,465	30.97	176
2000	76,150.41	23,401	22,055	57,903	31.83	1,819
2001	12,968.86	3,725	3,511	10,107	32.69	309
2002	34,229.36	9,129	8,604	27,337	33.57	814
2003	85,596.78	21,071	19,859	70,018	34.45	2,032
2004	33,593.83	7,580	7,144	28,130	35.33	796
2005	54,266.98	11,105	10,466	46,514	36.23	1,284
2006	142,771.57	26,218	24,710	125,200	37.13	3,372
2007	100,924.55	16,414	15,470	90,501	38.03	2,380
2008	65,827.56	9,292	8,757	60,361	38.95	1,550
2009	246,058.54	29,510	27,812	230,549	39.86	5,784
2010	238,505.11	23,430	22,082	228,348	40.79	5,598
2011	348,146.01	26,726	25,189	340,365	41.71	8,160
2012	367,913.80	20,173	19,012	367,297	42.65	8,612
2013	346,776.85	11,408	10,752	353,364	43.59	8,107
2014	410,579.00	4,501	4,242	426,866	44.53	9,586
	17,310,752.58	9,270,090	8,736,803	9,439,487		444,333

METERS TO BE RETIRED
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 12-2024
NET SALVAGE PERCENT.. -5

1966	494.18	438	413	106	6.83	16
1970	173.87	151	142	40	7.45	5
1972	286.59	246	232	69	7.74	9
1973	501.50	428	403	123	7.88	16
1975	1,412.57	1,191	1,122	361	8.15	44
1981	19,380.18	15,680	14,778	5,571	8.79	634
1982	10,026.72	8,049	7,586	2,942	8.88	331
1985	65,537.54	51,308	48,356	20,458	9.10	2,248
1987	3,050.74	2,343	2,208	995	9.23	108
1988	24,835.65	18,884	17,798	8,280	9.28	892
1989	34,884.61	26,238	24,729	11,900	9.33	1,275
1990	7,163.72	5,325	5,019	2,503	9.38	267
1991	127,332.75	93,500	88,121	45,578	9.42	4,838
1992	12,619.07	9,140	8,614	4,636	9.47	490
1993	158,613.86	113,309	106,791	59,754	9.50	6,290
1994	233,017.57	163,874	154,447	90,222	9.54	9,457

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
METERS TO BE RETIRED						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -5						
1995	240,570.03	166,417	156,843	95,755	9.57	10,006
1996	265,482.73	180,233	169,865	108,892	9.61	11,331
1997	505,392.95	336,376	317,025	213,638	9.64	22,162
1998	1,619,947.96	1,055,318	994,608	706,337	9.66	73,120
2000	220,705.72	136,634	128,774	102,967	9.71	10,604
2001	377,496.59	226,923	213,869	182,503	9.73	18,757
2002	972,071.43	564,546	532,069	488,606	9.76	50,062
2003	821,282.00	459,613	433,172	429,174	9.77	43,928
2004	486,506.13	260,657	245,662	265,169	9.79	27,086
2005	758,183.44	386,352	364,126	431,967	9.81	44,033
2006	465,185.29	223,737	210,866	277,579	9.82	28,267
2007	476,059.97	213,396	201,120	298,743	9.84	30,360
2008	221,597.62	91,379	86,122	146,555	9.85	14,879
2009	486,424.20	180,737	170,340	340,406	9.86	34,524
2010	738,838.16	239,786	225,992	549,788	9.88	55,647
2011	303,783.07	82,314	77,579	241,394	9.89	24,408
2012	697,911.07	145,851	137,461	595,346	9.90	60,136
2013	617,526.54	84,325	79,474	568,929	9.90	57,468
2014	985,676.68	49,709	46,849	988,111	9.91	99,708
	11,959,972.70	5,594,407	5,272,573	7,285,398		743,406
	29,270,725.28	14,864,497	14,009,376	16,724,885		1,187,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 4.06

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370.01 METERS - LOAD RESEARCH METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
METERS TO REMAIN						
SURVIVOR CURVE.. IOWA 18-R4						
NET SALVAGE PERCENT.. 0						
1994	12,943.27	11,721	12,943			
	12,943.27	11,721	12,943			
METERS TO BE RETIRED						
INTERIM SURVIVOR CURVE.. IOWA 18-R4						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1990	46,328.06	44,707	46,328			
1993	1,978,843.36	1,823,841	3,084,498	1,105,655-		
	2,025,171.42	1,868,548	3,130,826	1,105,655-		
	2,038,114.69	1,880,269	3,143,769	1,105,655-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. -25						
1953	155.87	189	195			
1958	0.43				1	2.43
1966	59.53	64	74			
1970	124.31	128	155			
1972	1,036.25	1,045	1,295			
1973	42,642.02	42,442	53,303			
1974	80,554.18	79,106	100,693			
1975	62,665.74	60,683	78,332			
1976	94,262.15	89,954	117,828			
1977	69,066.40	64,884	86,333			
1978	113,203.47	104,625	141,504			
1979	61,997.85	56,331	77,497			
1980	130,959.99	116,841	163,700			
1981	115,308.41	100,895	144,136			
1982	112,631.06	96,573	140,789			
1983	134,318.36	112,701	167,898			
1984	115,300.34	94,538	144,125			
1985	135,173.98	108,192	168,967			
1986	165,836.74	129,365	207,296			
1987	211,368.82	160,426	264,211			
1988	317,139.26	233,890	394,906	1,518	13.12	116
1989	404,511.36	289,478	488,762	16,877	13.68	1,234
1990	480,494.09	332,970	562,195	38,423	14.26	2,694
1991	361,703.37	242,169	408,884	43,245	14.86	2,910
1992	394,557.95	254,766	430,153	63,044	15.47	4,075
1993	409,993.79	254,806	430,221	82,271	16.09	5,113
1994	605,113.95	360,943	609,425	146,967	16.73	8,785
1995	740,258.89	422,762	713,802	211,522	17.38	12,170
1996	773,041.00	421,249	711,247	255,054	18.05	14,130
1997	558,191.96	289,562	488,903	208,837	18.72	11,156
1998	2,642,551.84	1,299,607	2,194,288	1,108,902	19.41	57,130
1999	11,762.72	5,468	9,232	5,471	20.10	272
2000	49,102.58	21,463	36,239	25,139	20.81	1,208
2001	331,962.42	135,768	229,234	185,719	21.53	8,626
2002	452,844.00	172,296	290,909	275,146	22.26	12,361
2003	505,461.69	177,897	300,365	331,462	22.99	14,418
2004	661,683.89	213,492	360,465	466,640	23.74	19,656
2005	703,867.15	206,488	348,639	531,195	24.49	21,690
2006	699,794.08	184,518	311,545	563,198	25.25	22,305
2007	442,189.16	103,467	174,696	378,040	26.01	14,534
2008	387,204.15	78,801	133,049	350,956	26.79	13,100

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. -25						
2009	15,927.59	2,756	4,653	15,256	27.57	553
2010	36,064.01	5,128	8,658	36,422	28.36	1,284
2011	387,592.35	42,999	72,601	411,889	29.16	14,125
2012	115,627.95	9,214	15,557	128,978	29.96	4,305
2013	210,959.89	10,137	17,116	246,584	30.77	8,014
2014	510,511.77	8,175	13,803	624,337	31.59	19,764
	14,856,778.76	7,199,251	11,817,878	6,753,095		295,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 1.99

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -15						
1924	27,055.25	25,824	27,811	3,303	5.10	648
1932	2,535.70	2,327	2,506	410	6.06	68
1933	1,185.46	1,083	1,166	197	6.16	32
1934	364.19	331	356	63	6.27	10
1937	15,692.80	14,094	15,179	2,868	6.57	437
1941	3,897.21	3,438	3,703	779	6.99	111
1946	32,250.24	27,729	29,863	7,225	7.57	954
1950	82,934.39	69,592	74,948	20,427	8.11	2,519
1953	43,905.96	36,085	38,862	11,630	8.56	1,359
1955	148,292.97	120,058	129,297	41,240	8.88	4,644
1958	158,972.80	125,596	135,261	47,558	9.39	5,065
1961	78,143.19	60,090	64,714	25,151	9.94	2,530
1965	66.76	49	53	24	10.73	2
1966	112,881.52	82,475	88,822	40,992	10.94	3,747
1970	5,601.32	3,904	4,204	2,238	11.82	189
1971	3,474.93	2,391	2,575	1,421	12.05	118
1972	12,414.82	8,433	9,082	5,195	12.28	423
1973	73,430.46	49,204	52,991	31,454	12.52	2,512
1974	55,779.39	36,841	39,676	24,470	12.77	1,916
1975	84,459.77	54,975	59,206	37,923	13.02	2,913
1976	110,763.95	71,035	76,502	50,877	13.27	3,834
1977	100,443.38	63,415	68,295	47,215	13.53	3,490
1978	120,596.41	74,936	80,703	57,983	13.79	4,205
1979	79,148.02	48,362	52,084	38,936	14.06	2,769
1980	113,178.87	67,984	73,216	56,940	14.33	3,973
1981	78,534.56	46,331	49,896	40,419	14.61	2,767
1982	78,247.43	45,323	48,811	41,174	14.89	2,765
1983	86,982.47	49,415	53,218	46,812	15.18	3,084
1984	219,510.06	122,179	131,582	120,855	15.48	7,807
1985	588,218.44	320,638	345,313	331,138	15.78	20,985
1986	506,003.25	270,003	290,782	291,122	16.08	18,105
1987	446,313.73	232,851	250,770	262,491	16.39	16,015
1988	500,973.83	255,221	274,862	301,258	16.71	18,029
1989	426,016.28	211,807	228,107	261,812	17.03	15,374
1990	324,067.65	157,020	169,104	203,574	17.36	11,727
1991	581,780.27	274,530	295,657	373,390	17.69	21,107
1992	581,826.59	266,971	287,516	381,585	18.03	21,164
1993	514,813.49	229,313	246,960	345,076	18.38	18,775
1994	674,519.05	291,406	313,832	461,865	18.73	24,659
1995	743,365.69	310,891	334,816	520,055	19.09	27,242
1996	815,084.40	329,318	354,661	582,686	19.46	29,943

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -15						
1997	1,208,757.15	470,775	507,004	883,067	19.84	44,509
1998	234,862.86	88,050	94,826	175,266	20.22	8,668
1999	746,051.64	268,541	289,207	568,752	20.61	27,596
2000	1,151,624.41	396,423	426,931	897,437	21.02	42,694
2001	795,507.53	260,728	280,793	634,041	21.45	29,559
2002	851,192.76	264,295	284,634	694,238	21.90	31,700
2003	1,576,908.89	460,615	496,062	1,317,383	22.38	58,864
2004	1,312,744.32	358,287	385,860	1,123,796	22.88	49,117
2005	2,352,635.01	595,217	641,023	2,064,507	23.40	88,227
2006	2,001,400.05	463,383	499,044	1,802,566	23.96	75,232
2007	2,369,026.74	495,837	533,995	2,190,386	24.54	89,258
2008	1,069,502.95	198,424	213,694	1,016,234	25.16	40,391
2009	927,019.66	149,250	160,736	905,337	25.80	35,091
2010	1,998,911.10	269,712	290,468	2,008,280	26.48	75,841
2011	2,495,901.11	268,860	289,550	2,580,736	27.19	94,915
2012	989,531.42	78,519	84,562	1,053,399	27.93	37,716
2013	1,542,050.20	75,669	81,492	1,691,866	28.72	58,909
2014	1,408,542.09	24,297	26,167	1,593,656	29.55	53,931
	33,665,896.84	9,650,350	10,393,010	28,322,771		1,250,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 3.71

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -20						
1933	5,994.80	7,194	7,194			
1937	166.19	199	199			
1940	272.83	320	189	138	0.90	138
1941	4,477.39	5,223	3,090	2,283	1.17	1,951
1944	748.95	856	506	393	1.98	198
1946	10,538.59	11,879	7,027	5,619	2.55	2,204
1947	881.16	986	583	474	2.83	167
1948	122.34	136	80	67	3.12	21
1949	182.81	202	119	100	3.41	29
1950	12,070.99	13,209	7,814	6,671	3.70	1,803
1951	5,768.09	6,264	3,705	3,217	3.99	806
1952	1,663.89	1,793	1,061	936	4.28	219
1953	519.05	555	328	295	4.57	65
1955	684.30	720	426	395	5.16	77
1957	652.53	676	400	383	5.76	66
1958	732.44	752	445	434	6.07	71
1961	851.35	851	503	519	7.03	74
1962	127.41	126	75	78	7.36	11
1967	2,188.89	2,051	1,213	1,414	9.21	154
1968	2,824.48	2,613	1,546	1,843	9.62	192
1972	1,356.54	1,187	702	926	11.38	81
1973	8,786.54	7,566	4,476	6,068	11.86	512
1974	373,953.81	316,791	187,397	261,348	12.35	21,162
1976	496,027.16	405,752	240,022	355,211	13.37	26,568
1977	2,867.17	2,302	1,362	2,079	13.90	150
1978	1,730.61	1,362	806	1,271	14.45	88
1979	335,470.67	258,696	153,031	249,534	15.01	16,625
1980	21,751.19	16,419	9,713	16,388	15.58	1,052
1981	69,369.82	51,195	30,284	52,960	16.17	3,275
1983	464,562.08	326,786	193,310	364,164	17.38	20,953
1984	17,412.89	11,935	7,060	13,835	18.01	768
1985	252,739.76	168,613	99,743	203,545	18.65	10,914
1986	1,639,802.62	1,063,537	629,134	1,338,629	19.30	69,359
1987	25,415.77	16,005	9,468	21,031	19.96	1,054
1988	2,259,976.56	1,379,228	815,880	1,896,092	20.64	91,865
1989	85,206.49	50,320	29,767	72,481	21.33	3,398
1990	259,066.81	147,889	87,483	223,397	22.02	10,145
1991	30,209.15	16,632	9,839	26,412	22.73	1,162
1992	2,421,001.01	1,283,140	759,039	2,146,162	23.45	91,521
1993	1,124,343.53	572,457	338,636	1,010,576	24.18	41,794
1994	532,478.23	259,852	153,715	485,259	24.92	19,473

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -20						
1995	333,860.10	155,770	92,145	308,487	25.67	12,017
1996	36,193.66	16,101	9,525	33,907	26.43	1,283
1997	104,998.81	44,399	26,264	99,735	27.20	3,667
1998	273,014.61	109,362	64,693	262,925	27.98	9,397
1999	88,805.42	33,568	19,857	86,710	28.77	3,014
2000	108,352.83	38,512	22,782	107,241	29.56	3,628
2001	13,818.17	4,592	2,716	13,866	30.37	457
2002	38,611.75	11,937	7,061	39,273	31.18	1,260
2003	69,516.47	19,842	11,738	71,682	32.01	2,239
2004	59,696.05	15,624	9,242	62,393	32.84	1,900
2005	288,518.95	68,587	40,573	305,650	33.68	9,075
2006	42,414.66	9,065	5,362	45,536	34.52	1,319
2007	51,361.29	9,715	5,747	55,887	35.38	1,580
2008	1,433,508.83	235,910	139,552	1,580,659	36.24	43,616
2009	5,263,050.34	735,332	434,984	5,880,676	37.11	158,466
2010	603,086.83	69,266	40,974	682,730	37.98	17,976
2011	956,513.65	85,811	50,762	1,097,054	38.86	28,231
2012	767,985.25	49,369	29,204	892,378	39.75	22,450
2013	224,564.34	8,661	5,123	264,354	40.65	6,503
2014	1,850,542.05	23,783	14,069	2,206,581	41.55	53,107
	23,083,410.95	8,159,475	4,829,743	22,870,350		821,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 3.56

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1.30	1	1			
1995	31,483.66	30,697	30,620	864	0.50	864
1996	835.25	773	771	64	1.50	43
1997	193,878.54	169,644	169,216	24,663	2.50	9,865
1998	135,696.68	111,950	111,668	24,029	3.50	6,865
1999	248,025.28	192,220	191,735	56,290	4.50	12,509
2000	193,746.40	140,466	140,112	53,634	5.50	9,752
2001	909,848.10	614,147	612,598	297,250	6.50	45,731
2002	53,935.25	33,710	33,625	20,310	7.50	2,708
2003	17,017.84	9,785	9,760	7,258	8.50	854
2004	23,839.13	12,516	12,484	11,355	9.50	1,195
2005	4,254.59	2,021	2,016	2,239	10.50	213
2006	16,839.72	7,157	7,139	9,701	11.50	844
2007	7,586.41	2,845	2,838	4,748	12.50	380
2008	6,022.80	1,957	1,952	4,071	13.50	302
2009	83,484.83	22,958	22,900	60,585	14.50	4,178
2012	56,865.79	7,108	7,090	49,776	17.50	2,844
2014	19,426.98	486	485	18,942	19.50	971
	2,002,788.55	1,360,441	1,357,010	645,779		100,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 5.00

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	67,435.94	63,221	55,877	11,559	0.50	11,559
2008	206,351.57	167,661	148,185	58,167	1.50	38,778
2010	445,541.42	250,617	221,506	224,035	3.50	64,010
2011	215,476.04	94,271	83,320	132,156	4.50	29,368
2012	248,092.82	77,529	68,523	179,570	5.50	32,649
2014	329,140.00	20,571	18,182	310,958	7.50	41,461
	1,512,037.79	673,870	595,593	916,445		217,825
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 14.41

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 9-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	153,521.99	127,934	127,931	25,591	1.50	17,061
2008	212,748.48	153,651	153,647	59,101	2.50	23,640
	366,270.47	281,585	281,578	84,692		40,701
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 11.11

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S1.5						
NET SALVAGE PERCENT.. +15						
2005	8,374.33	5,228	7,118			
2006	15,127.69	8,872	12,859			
2007	20,769.33	11,299	17,654			
2010	28,137.77	10,603	23,917			
2011	28,450.17	8,679	162,410	138,227-		
	100,859.29	44,681	223,958	138,228-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S2.5						
NET SALVAGE PERCENT.. +15						
2006	47,525.56	30,387	40,397			
2007	220,894.82	131,641	187,761			
2008	126,152.09	68,508	107,229			
2010	106,543.00	43,268	90,562			
2011	311,089.30	100,482	238,922	25,504	5.58	4,571
2012	195,009.73	45,676	108,607	57,151	6.52	8,765
2013	269,848.39	38,229	90,899	138,472	7.50	18,463
2014	1,116,828.43	52,743	125,410	823,894	8.50	96,929
	2,393,891.32	510,934	989,787	1,045,021		128,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 5.38

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +15						
1986	21,164.97	17,945	17,990			
1992	79,466.26	60,736	67,546			
2000	17,403.65	10,922	14,793			
2003	843,720.76	496,635	717,163			
2005	727,891.75	402,674	599,211	19,497	4.19	4,653
2006	493,092.62	257,764	383,574	35,555	4.62	7,696
2007	857,080.00	412,829	614,323	114,195	5.20	21,961
2010	2,603,475.58	807,728	1,201,965	1,010,989	7.62	132,676
2011	1,516,818.88	371,743	553,183	736,113	8.54	86,196
2012	2,450,732.06	432,248	643,220	1,439,902	9.51	151,409
2013	1,188,971.78	126,328	187,986	822,640	10.50	78,347
2014	2,672,829.64	94,670	140,877	2,131,028	11.50	185,307
	13,472,647.95	3,492,222	5,141,831	6,309,920		668,245
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 4.96						

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R4						
NET SALVAGE PERCENT.. +15						
2004	42,999.32	24,050	18,389	18,160	5.13	3,540
2006	85,363.46	39,714	30,366	42,193	6.79	6,214
2007	75,424.10	31,286	23,922	40,188	7.68	5,233
	203,786.88	95,050	72,677	100,542		14,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.7 7.35

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ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0.5						
NET SALVAGE PERCENT.. +15						
1961	7,206.20	6,125	6,125			
1972	88.02	75	75			
1974	365.26	310	310			
1978	7,373.37	6,267	6,267			
1981	2,368.82	2,013	2,013			
1982	19,796.95	16,827	16,827			
1983	7,669.80	6,442	6,519			
1984	678.82	558	577			
1989	13,663.67	10,003	11,614			
1990	49,938.26	35,656	42,448			
1992	70,854.31	47,993	60,226			
1993	110,701.43	72,866	94,096			
1994	30,248.71	19,332	25,711			
1996	3,438.46	2,059	2,923			
1998	25,564.14	14,206	21,730			
1999	12,907.30	6,884	10,971			
2000	4,297.65	2,192	3,653			
2002	25,996.86	11,960	22,097			
2003	19,821.39	8,593	16,848			
2005	116,846.72	44,011	99,320			
2006	14,670.26	5,074	12,470			
2007	9,184.80	2,884	7,807			
2010	32,491.11	6,663	27,617			
2011	9,267.11	1,521	7,877			
2013	18,774.89	1,406	15,959			
2014	223,278.65	5,811	338,544	148,757-		
	837,492.96	337,731	860,624	148,755-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L4						
NET SALVAGE PERCENT.. +15						
1999	20,790.50	16,474	11,272	6,400	0.61	6,400
2001	28,365.18	21,619	14,792	9,318	0.93	9,318
2002	2,790.19	2,077	1,421	951	1.12	849
2005	78,130.19	53,866	36,856	29,555	1.70	17,385
2006	132,467.75	89,202	61,033	51,565	1.87	27,575
2007	585,154.51	373,036	255,237	242,144	2.25	107,620
2008	1,216,689.81	702,099	480,387	553,799	2.89	191,626
	2,064,388.13	1,258,373	860,998	893,732		360,773
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 17.48

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MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	10,804.79	9,292	8,968	1,837	3.50	525
2011	28,120.21	3,937	3,799	24,321	21.50	1,131
2013	5,340.50	320	309	5,032	23.50	214
	44,265.50	13,549	13,076	31,190		1,870
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7						4.22

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MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	0.41					
1990	53,900.36	52,822	52,368	1,532	0.50	1,532
1991	33,699.89	31,678	31,406	2,294	1.50	1,529
1992	100,866.82	90,780	90,000	10,867	2.50	4,347
1993	178,019.37	153,097	151,782	26,237	3.50	7,496
1994	30,971.42	25,397	25,179	5,792	4.50	1,287
1995	81,934.52	63,909	63,360	18,575	5.50	3,377
1996	189,473.23	140,210	139,006	50,467	6.50	7,764
1997	629,249.05	440,474	436,691	192,558	7.50	25,674
1998	136,464.47	90,067	89,293	47,171	8.50	5,550
1999	62,320.30	38,639	38,307	24,013	9.50	2,528
2000	62,707.28	36,370	36,058	26,649	10.50	2,538
2001	143,078.47	77,262	76,598	66,480	11.50	5,781
2002	64,055.69	32,028	31,753	32,303	12.50	2,584
2003	53,317.79	24,526	24,315	29,003	13.50	2,148
2004	99,550.92	41,811	41,452	58,099	14.50	4,007
2005	327,018.00	124,267	123,200	203,818	15.50	13,150
2006	190,186.01	64,663	64,108	126,078	16.50	7,641
2007	183,691.62	55,107	54,634	129,058	17.50	7,375
2008	225,006.18	58,502	58,000	167,006	18.50	9,027
2009	32,297.19	7,105	7,044	25,253	19.50	1,295
2010	83,409.94	15,014	14,885	68,525	20.50	3,343
2011	383,868.31	53,742	53,280	330,588	21.50	15,376
2012	171,943.10	17,194	17,046	154,897	22.50	6,884
2013	37,966.22	2,278	2,259	35,707	23.50	1,519
2014	40,515.33	810	803	39,712	24.50	1,621
	3,595,511.89	1,737,752	1,722,827	1,872,685		145,373

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 4.04

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MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	14,701.40	14,456	14,562	139	0.50	139
1986	20,061.00	19,058	19,198	863	1.50	575
1987	55,565.67	50,935	51,310	4,256	2.50	1,702
1988	7,171.04	6,334	6,381	790	3.50	226
1989	189,231.84	160,847	162,031	27,201	4.50	6,045
1990	142,360.01	116,261	117,117	25,243	5.50	4,590
1991	63,661.62	49,868	50,235	13,427	6.50	2,066
1992	84,171.07	63,128	63,593	20,578	7.50	2,744
1993	61,793.06	44,285	44,611	17,182	8.50	2,021
1994	326,768.84	223,291	224,935	101,834	9.50	10,719
1995	87,394.13	56,806	57,224	30,170	10.50	2,873
1996	43,445.53	26,792	26,989	16,457	11.50	1,431
1997	94,773.59	55,284	55,691	39,083	12.50	3,127
1998	47,397.79	26,069	26,261	21,137	13.50	1,566
1999	104,706.43	54,099	54,497	50,209	14.50	3,463
2000	39,151.43	18,923	19,062	20,089	15.50	1,296
2001	92,082.47	41,437	41,742	50,340	16.50	3,051
2002	28,296.47	11,790	11,877	16,419	17.50	938
2003	29,003.43	11,118	11,200	17,803	18.50	962
2004	59,725.05	20,904	21,058	38,667	19.50	1,983
2005	119,636.48	37,885	38,164	81,472	20.50	3,974
2006	13,113.54	3,715	3,742	9,372	21.50	436
2007	0.13					
2008	125,487.27	27,189	27,389	98,098	23.50	4,174
2009	431,358.11	79,081	79,663	351,695	24.50	14,355
2010	16,966.99	2,545	2,564	14,403	25.50	565
2011	188,126.82	21,949	22,111	166,016	26.50	6,265
2012	169,331.79	14,110	14,214	155,118	27.50	5,641
2013	63,854.54	3,193	3,216	60,639	28.50	2,128
2014	106,840.48	1,781	1,794	105,046	29.50	3,561
	2,826,178.02	1,263,133	1,272,431	1,553,747		92,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 3.28

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MPS JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1						
NET SALVAGE PERCENT.. +15						
1963	1,084.14	922	922			
1973	5,000.77	4,251	4,251			
1974	2,267.44	1,927	1,927			
1977	2,775.73	2,280	2,359			
1978	1,460.97	1,183	1,242			
1979	5,698.03	4,548	4,843			
1980	8,335.84	6,554	7,085			
1981	834.14	646	709			
1982	917.54	699	780			
1983	904.95	678	769			
1984	1,300.12	956	1,105			
1985	24,215.95	17,496	20,584			
1988	88,925.79	60,545	75,587			
1989	394,198.12	262,526	335,068			
1990	1,899.95	1,237	1,615			
1991	27,478.80	17,459	23,357			
1992	80,697.10	50,004	68,593			
1993	1,211.52	731	1,030			
1994	53,840.67	31,555	45,765			
1995	1,147.59	652	975			
1997	43,860.67	23,282	35,581	1,701	7.51	226
1998	7,200.42	3,678	5,621	499	7.98	63
1999	0.01					
2000	6,725.89	3,150	4,814	903	8.98	101
2001	1,072,392.86	478,100	730,659	180,875	9.51	19,019
2003	31,066.20	12,332	18,846	7,560	10.66	709
2005	188,436.54	64,629	98,770	61,401	11.93	5,147
2006	288.62	91	139	106	12.61	8
2007	176,486.32	49,954	76,343	73,670	13.34	5,522
2010	675,017.05	122,212	186,771	386,993	15.74	24,587
2011	366,477.64	52,489	80,217	231,289	16.63	13,908
2012	1,953,914.34	203,451	310,925	1,349,902	17.55	76,917
2013	280,373.01	17,755	27,134	211,183	18.51	11,409
2014	365,697.50	7,771	11,876	298,967	19.50	15,332
	5,872,132.23	1,505,743	2,186,262	2,805,050		172,948

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 2.95

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	14,532.85	14,264	13,680	853	0.50	853
1989	39,513.85	37,318	35,789	3,725	1.50	2,483
1990	1,428,118.52	1,295,889	1,242,808	185,311	2.50	74,124
1991	407,362.47	354,556	340,033	67,329	3.50	19,237
1992	587,610.13	489,673	469,615	117,995	4.50	26,221
1993	188,427.15	150,045	143,899	44,528	5.50	8,096
1994	140,958.80	107,024	102,640	38,319	6.50	5,895
1995	29,031.14	20,967	20,108	8,923	7.50	1,190
1996	101,850.83	69,787	66,928	34,923	8.50	4,109
1997	171,341.12	111,055	106,506	64,835	9.50	6,825
1998	169,465.74	103,562	99,320	70,146	10.50	6,681
1999	24,341.80	13,974	13,402	10,940	11.50	951
2000	55,498.57	29,805	28,584	26,915	12.50	2,153
2001	109,750.97	54,875	52,627	57,124	13.50	4,231
2002	22,596.77	10,461	10,033	12,564	14.50	866
2003	121.34	52	50	71	15.50	5
2004	19,368.87	7,532	7,223	12,146	16.50	736
2005	16,409.06	5,774	5,537	10,872	17.50	621
2006	1,225,577.48	385,824	370,020	855,557	18.50	46,246
2007	15,204.47	4,223	4,050	11,154	19.50	572
2008	2,004,607.32	482,589	462,822	1,541,785	20.50	75,209
2009	16,052,301.73	3,269,854	3,135,919	12,916,383	21.50	600,762
2010	583,748.69	97,293	93,308	490,441	22.50	21,797
2011	162,386.62	21,050	20,188	142,199	23.50	6,051
2012	847,982.21	78,515	75,299	772,683	24.50	31,538
2013	4,327,694.73	240,447	230,597	4,097,098	25.50	160,671
2014	92,668.42	1,716	1,646	91,022	26.50	3,435
	28,838,471.65	7,458,124	7,152,631	21,685,841		1,111,558

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 3.85

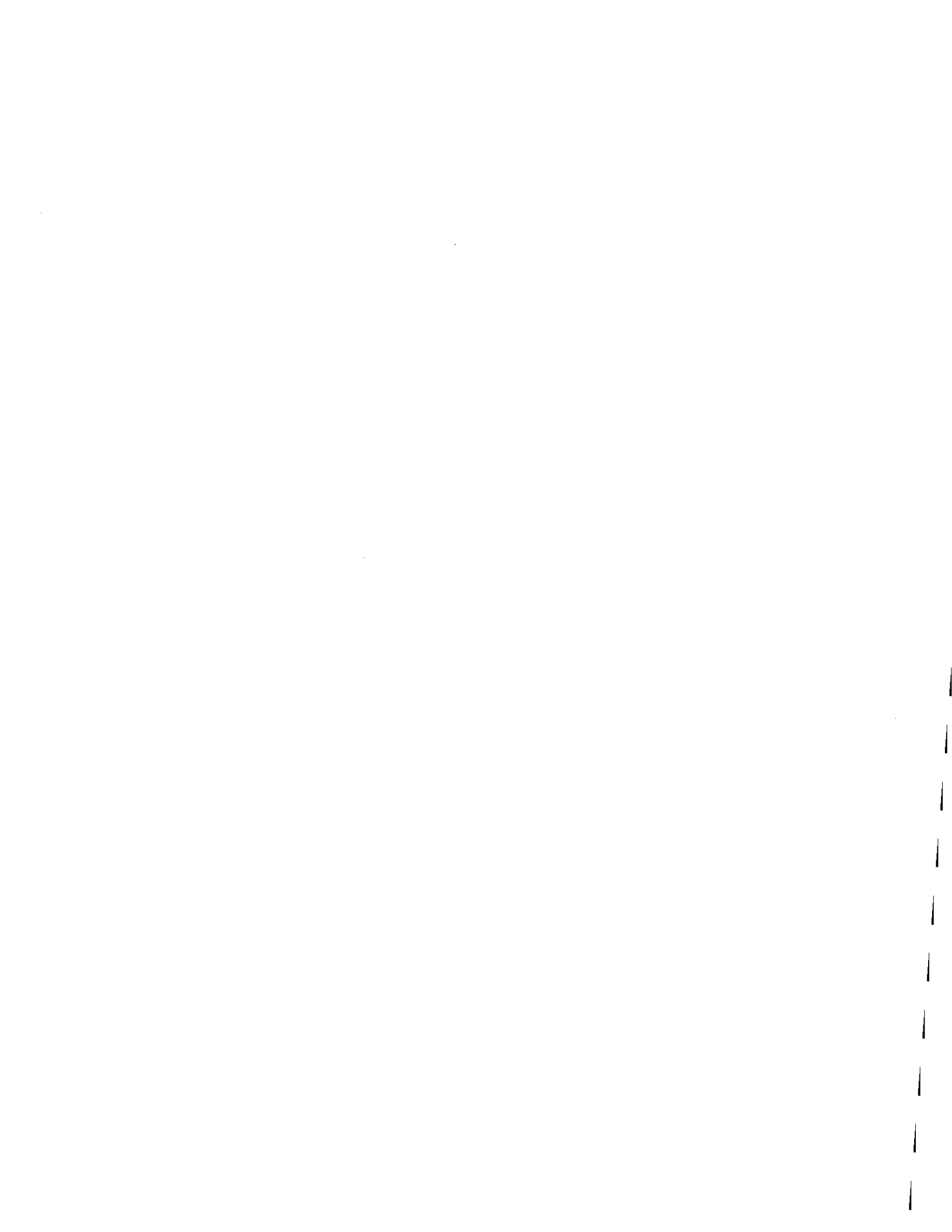
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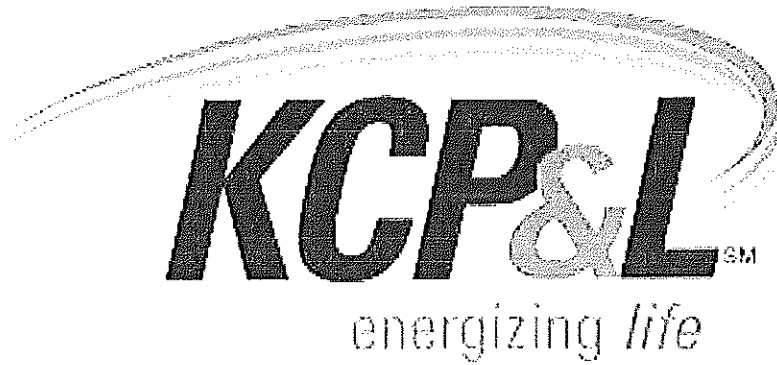
ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	16,833.56	16,497	16,181	653	0.50	653
1991	2,406.75	2,262	2,219	188	1.50	125
1992	5,362.52	4,826	4,734	629	2.50	252
1993	514.88	443	435	80	3.50	23
1994	4,214.64	3,456	3,390	825	4.50	183
1995	6,569.56	5,124	5,026	1,544	5.50	281
1997	38,715.00	27,100	26,580	12,135	7.50	1,618
2004	3,386.00	1,422	1,395	1,991	14.50	137
2008	7,696.04	2,001	1,963	5,733	18.50	310
2009	2,547.48	560	549	1,998	19.50	102
2010	5,446.09	980	961	4,485	20.50	219
2011	4,147.07	581	570	3,577	21.50	166
2012	6,759.49	676	663	6,096	22.50	271
2013	28,769.07	1,726	1,693	27,076	23.50	1,152
2014	1,844.30	37	36	1,808	24.50	74
	135,212.45	67,691	66,395	68,817		5,566

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 4.12





GREATER MISSOURI OPERATIONS - SJLP JURISDICTION

2014 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2014**

Prepared by:



Excellence Delivered As Promised

KANSAS CITY POWER AND LIGHT COMPANY
Kansas City, Missouri

GREATER MISSOURI OPERATIONS - SJLP JURISDICTION

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2014

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

February 22, 2016

Greater Missouri Operations - SJLP Jurisdiction
One Kansas City Place
1200 Main
Kansas City, MO 64105

Attention Mr. Tim M. Rush
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Greater Missouri Operations - SJLP Jurisdiction as of December 31, 2014. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Greater Missouri Operations personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in cursive script that reads 'John J. Spanos'.

JOHN J. SPANOS
Sr. Vice President

JJS:krm

059135

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GREATER MISSOURI OPERATIONS - SJLP JURISDICTION

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Greater Missouri Operation's ("Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2014. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

The Company's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes to the life spans of generating facilities and estimates of life and net salvage. The overall effect of these changes has created an increase in rates as compared to those approved in the last proceeding.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2014 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$23.1 million when applied to depreciable plant balances as of December 31, 2014. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2014	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	\$296,662,519.94	4.26	\$ 12,649,739
Other Production Plant	38,448,787.82	1.08	414,589
Transmission Plant	69,025,698.33	2.67	1,844,607
Distribution Plant	267,731,110.25	2.56	6,840,745
Industrial Steam	4,202,365.32	3.39	142,300
General Plant	<u>30,789,872.70</u>	3.91	<u>1,204,107</u>
Total	<u>\$ 706,860,354.36</u>	3.27	<u>\$23,096,087</u>

PART I. INTRODUCTION

GREATER MISSOURI OPERATIONS - SJLP JURISDICTION DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Greater Missouri Operations - SJLP Jurisdiction ("Company") to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2014. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2014.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2014, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation.

Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For

certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the

differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

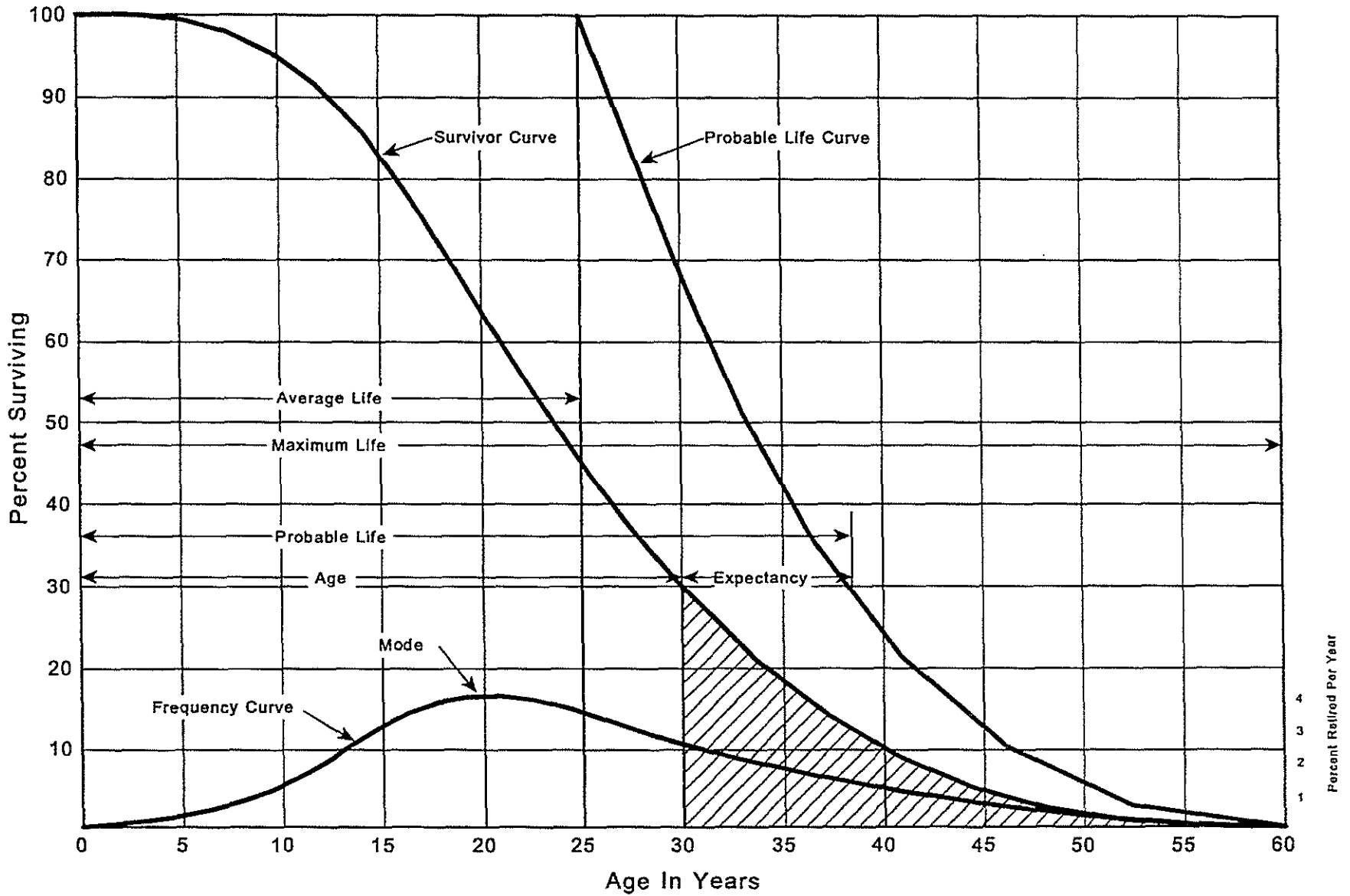


Figure 1. A Typical Survivor Curve and Derived Curves

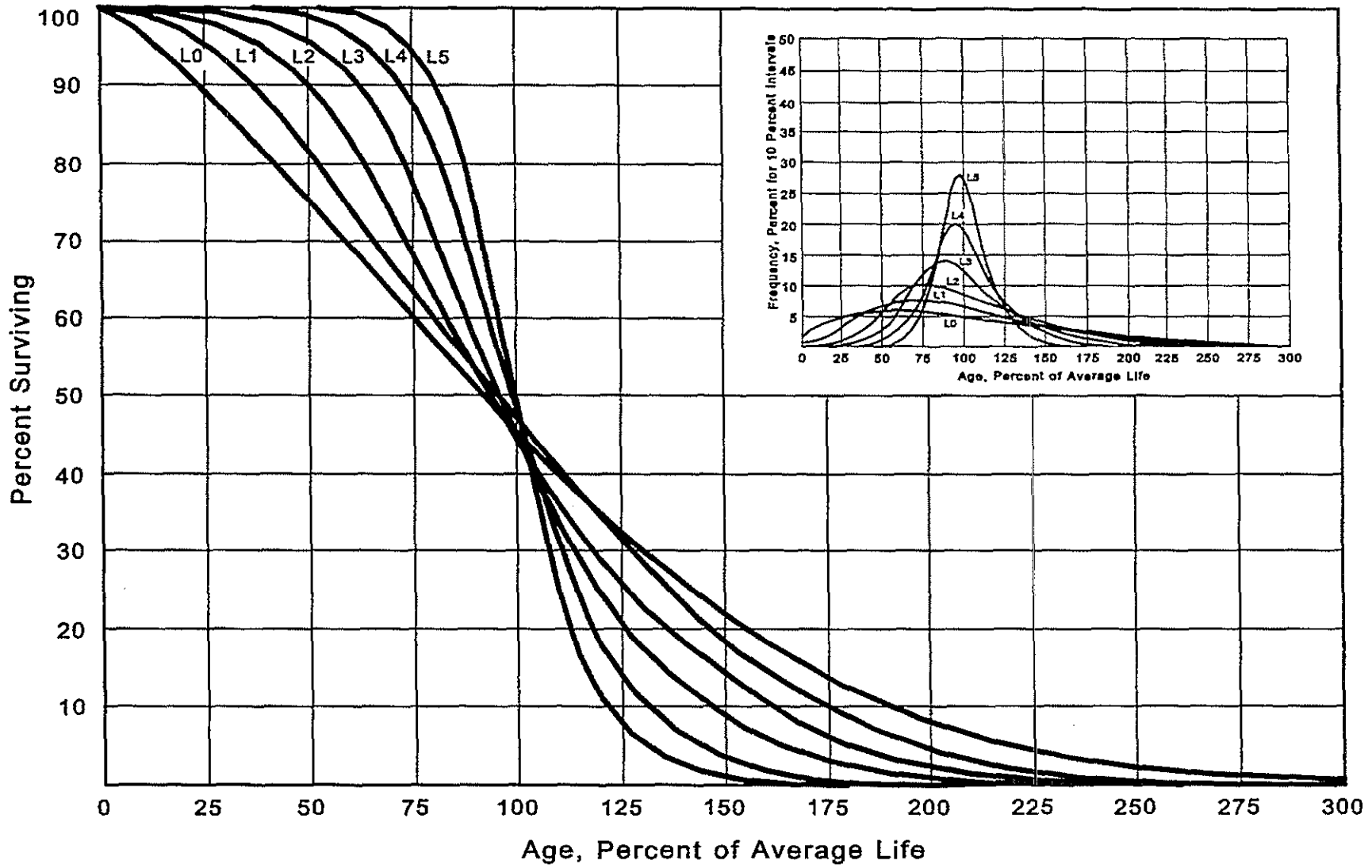


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

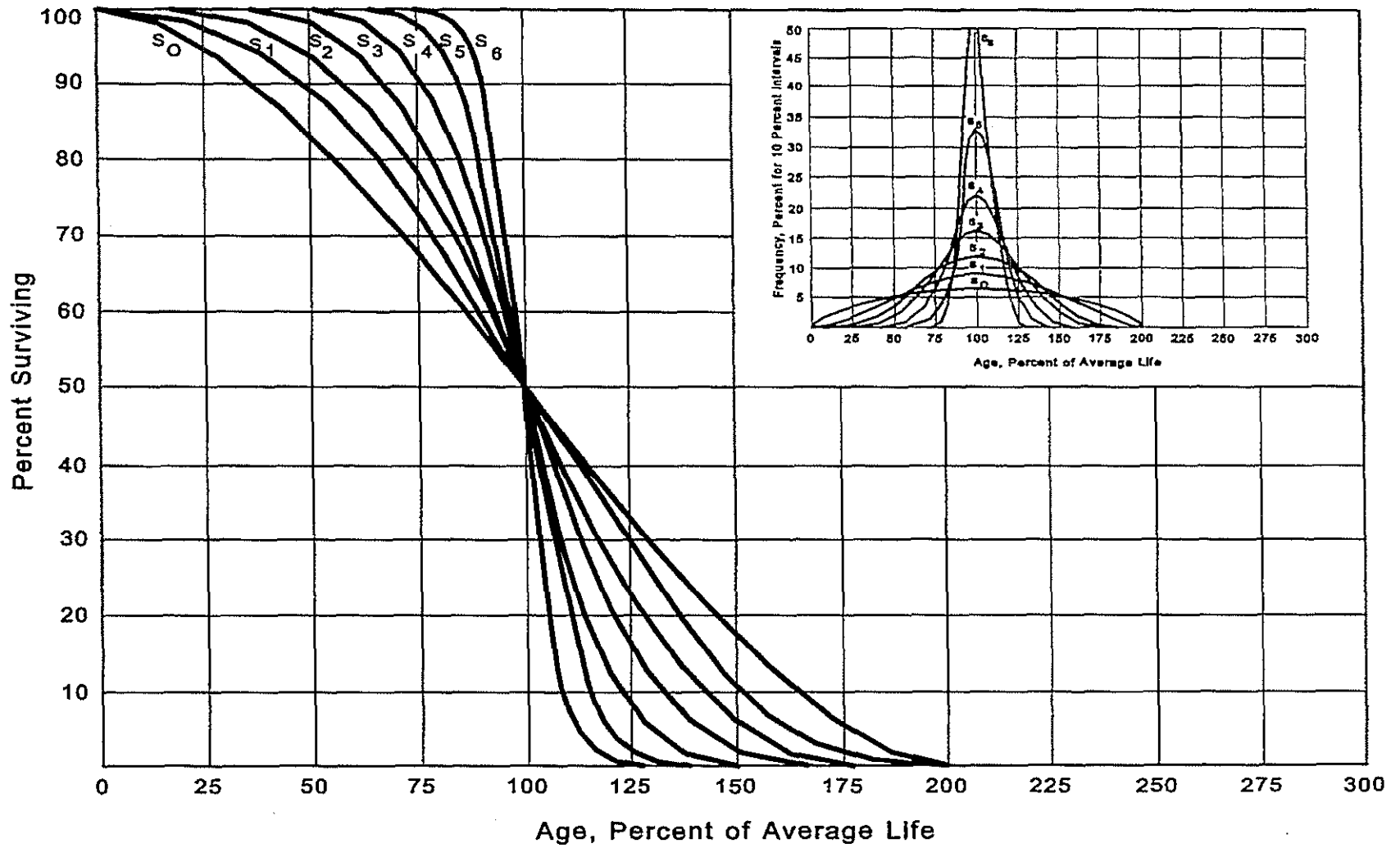


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

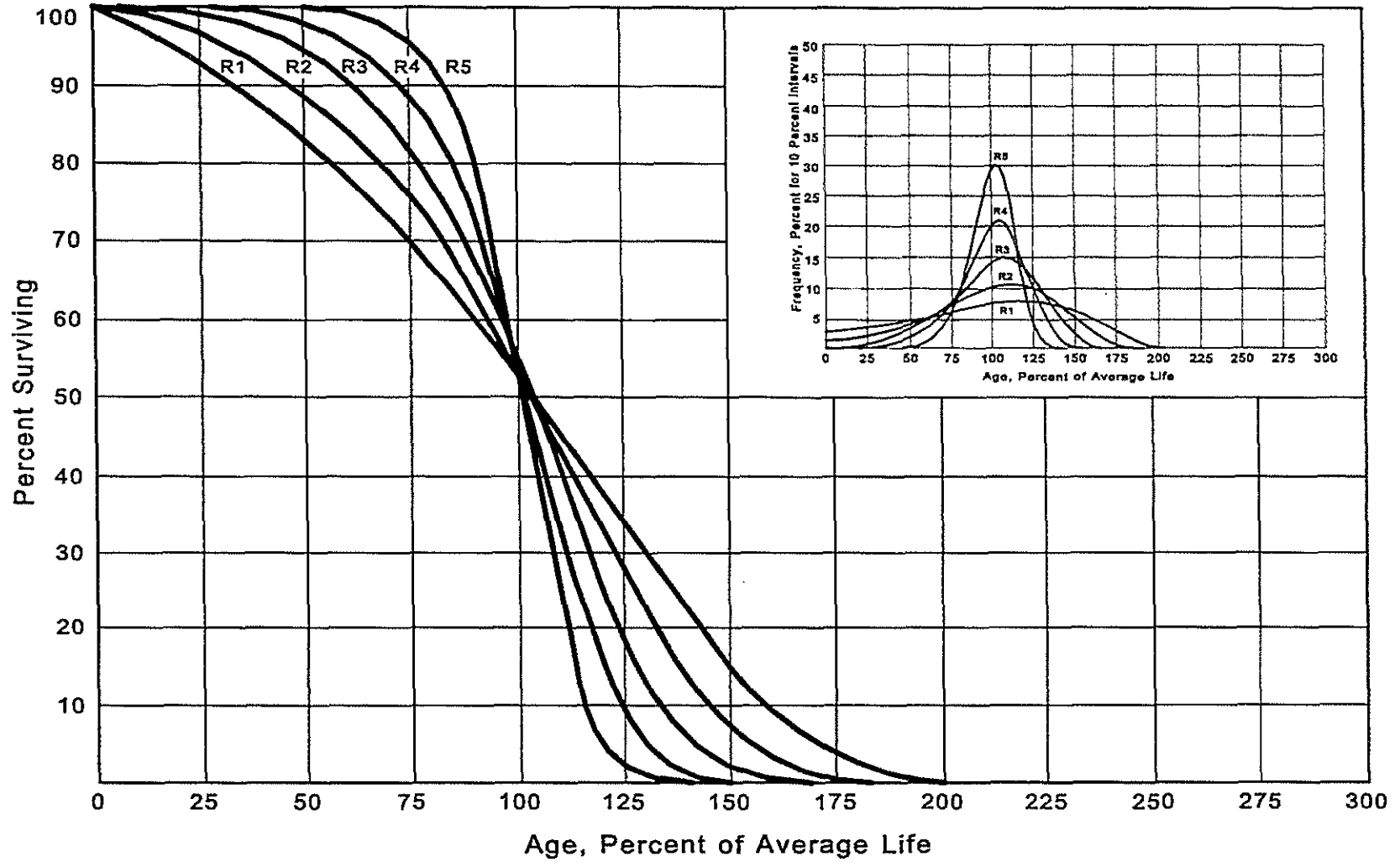


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

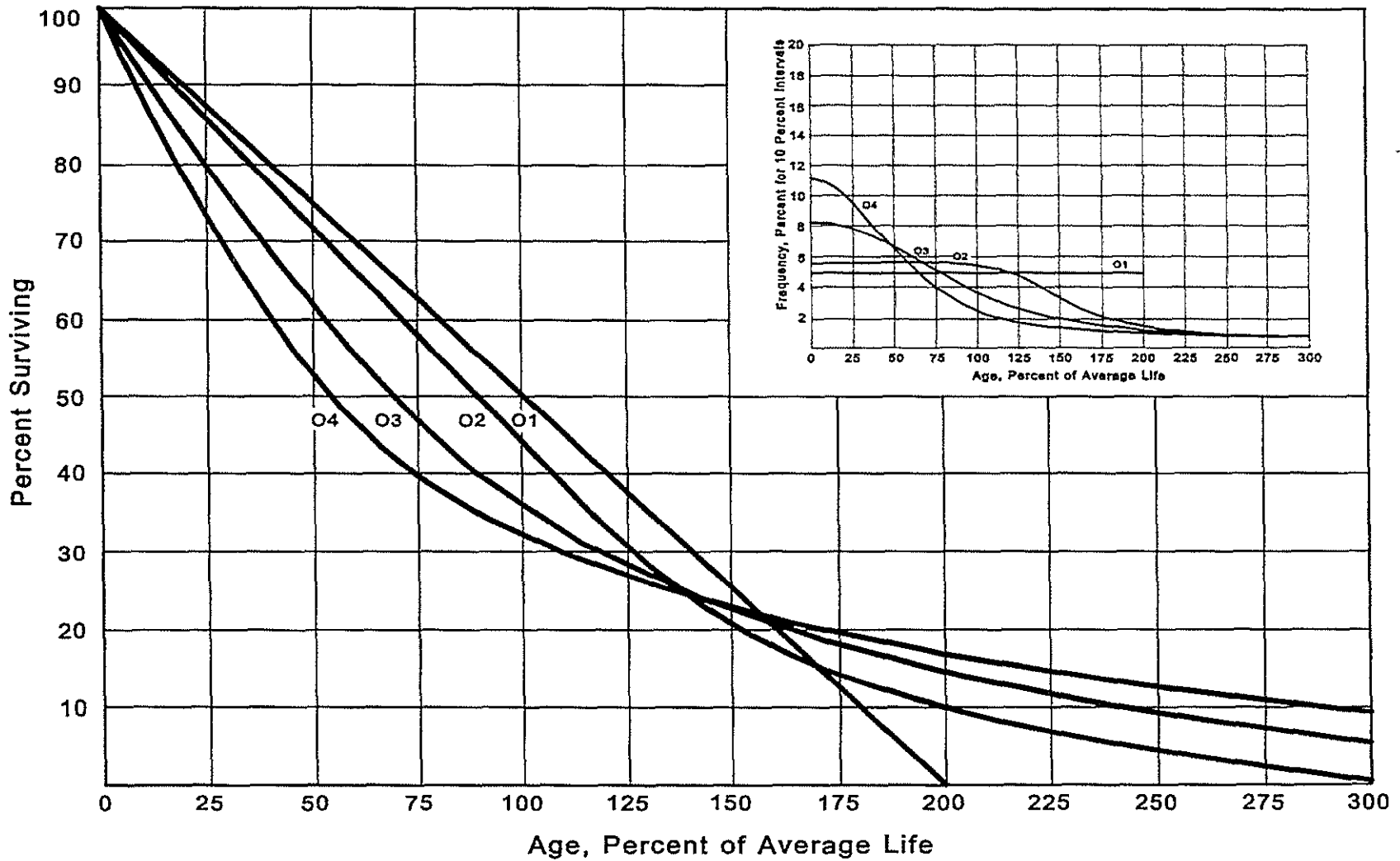


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station. Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2005-2014 during which there were placements during the years 2000-2014. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2000 were retired in 2005. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014

Placement Band 2000-2014

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	(12)	(13)
2000	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2001	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2002	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2003	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2004	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2005	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2006		5	11	12	13	14	15	16	18	20	113	7½-8½
2007			6	12	13	15	16	17	19	19	124	6½-7½
2008				6	13	15	16	17	19	19	131	5½-6½
2009					7	14	16	17	19	20	143	4½-5½
2010						8	18	20	22	23	146	3½-4½
2011							9	20	22	25	150	2½-3½
2012								11	23	25	151	1½-2½
2013									11	24	153	½-1½
2014										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014

Placement Band 2000-2014

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2000	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2001	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2002	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2003	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2004	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2005	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2006	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2007	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2008	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2009	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2010	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2011	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2012	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2013	-	-	-	-	-	-	-	-	-	-	-	½-1½
2014	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2005 through 2014 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2010 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014

Placement Band 2000-2014

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	(12)	(13)
2000	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2001	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2002	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2003	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2004	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2005	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2006		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2007			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2008				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2009					660 ^a	653	639	623	628	609	3,789	4½-5½
2010						750 ^a	742	724	685	663	4,332	3½-4½
2011							850 ^a	841	821	799	4,955	2½-3½
2012								960 ^a	949	926	5,719	1½-2½
2013									1,080 ^a	1,069	6,579	½-1½
2014										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2005-2014, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2005-2014

Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

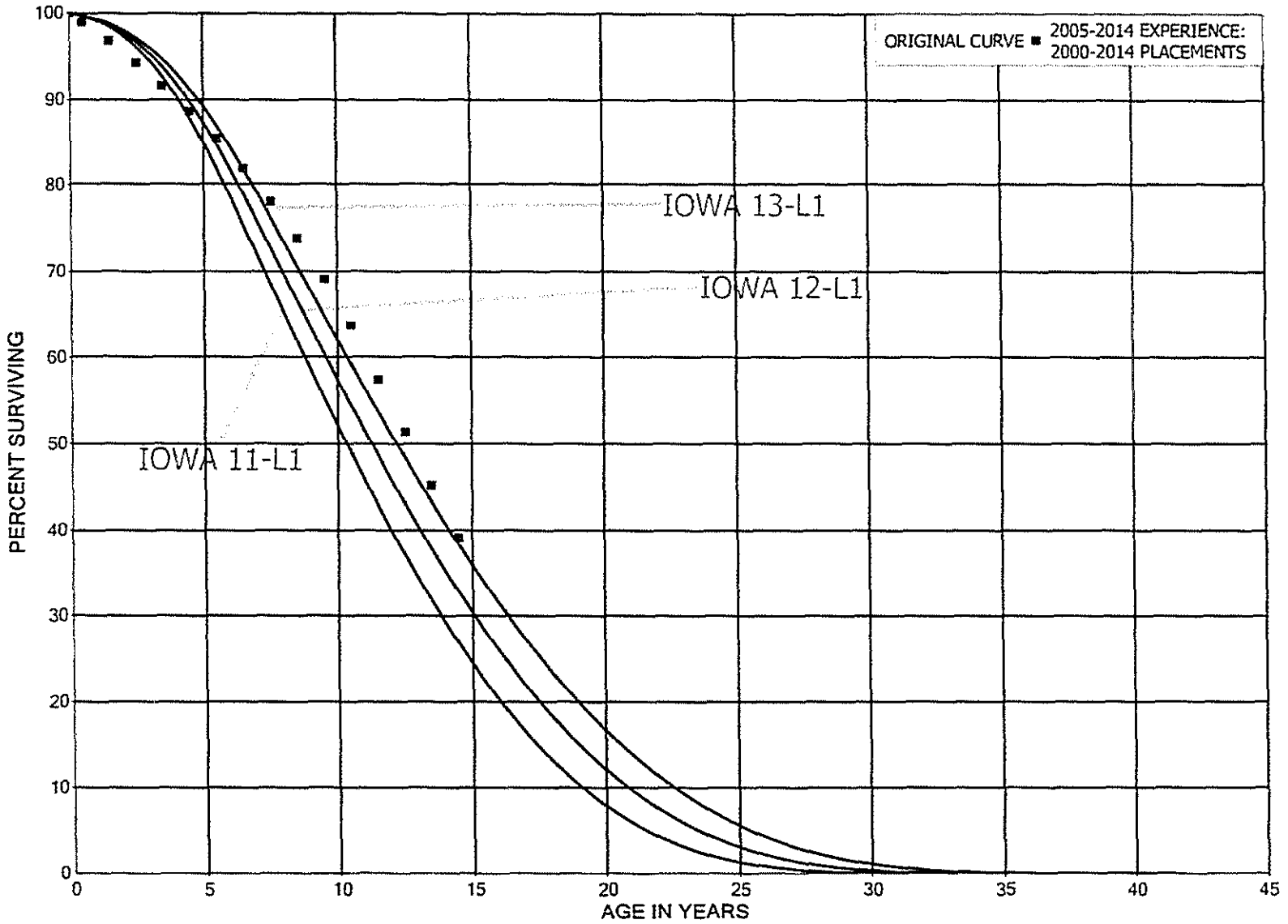




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

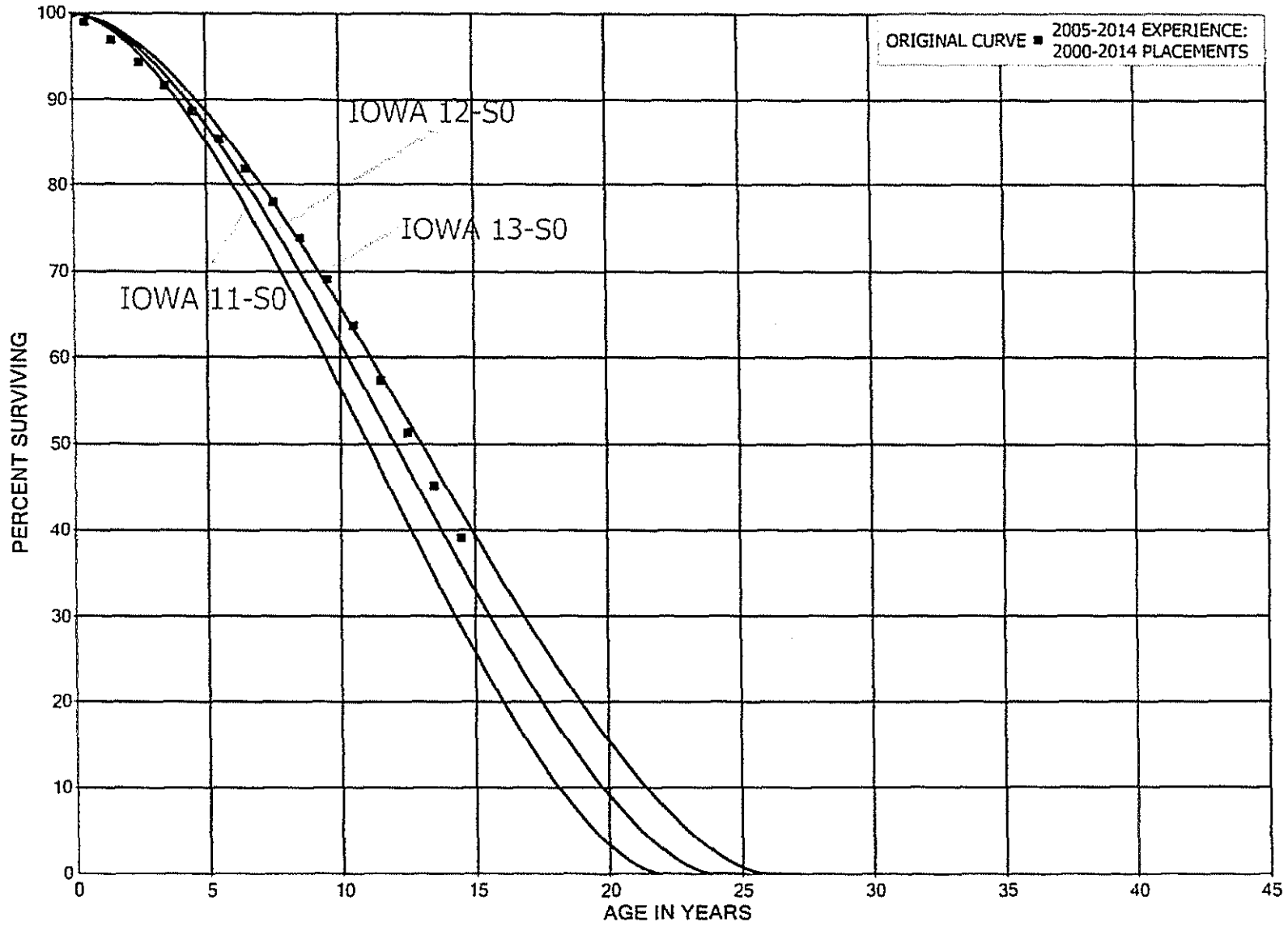


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

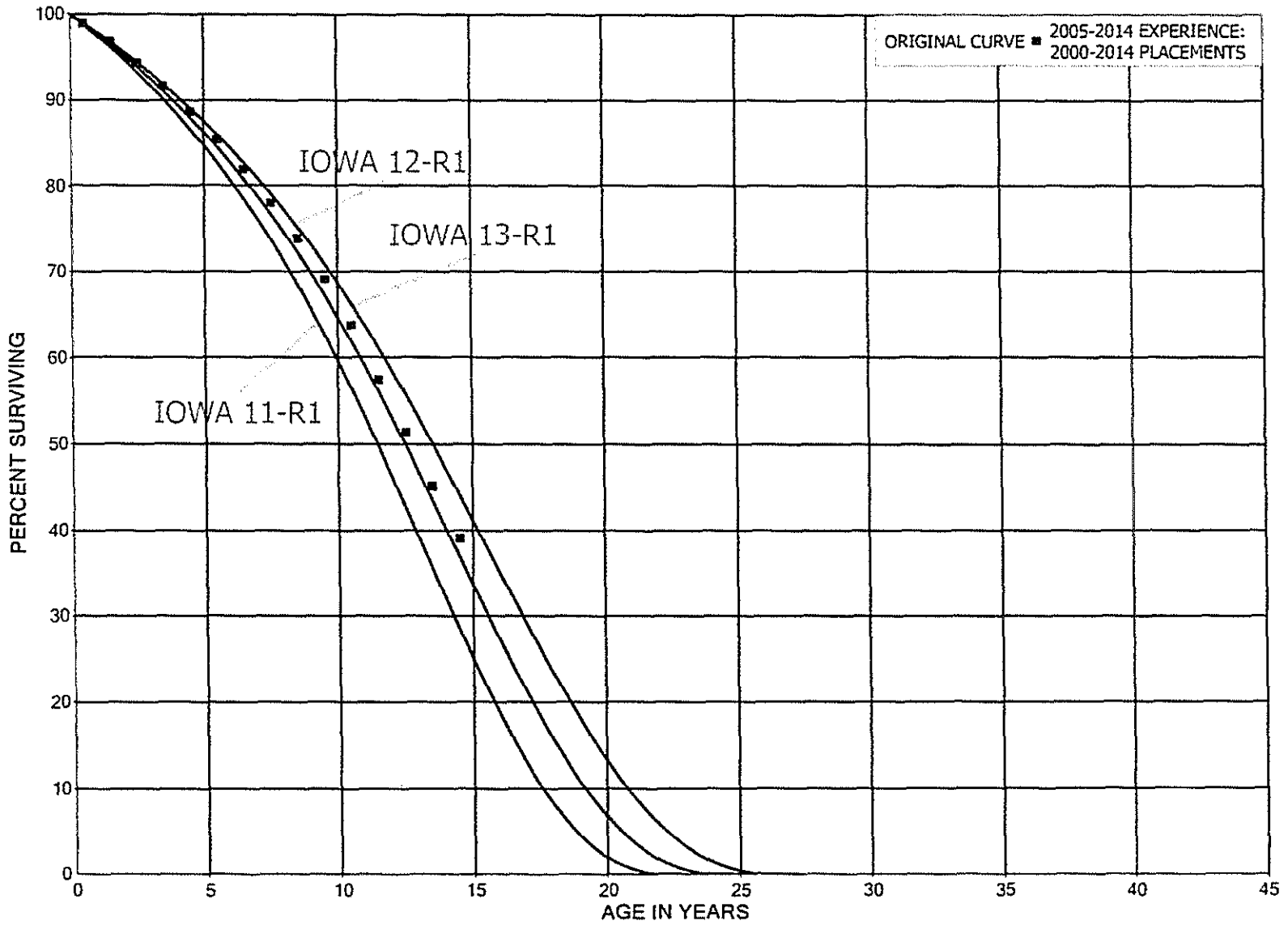
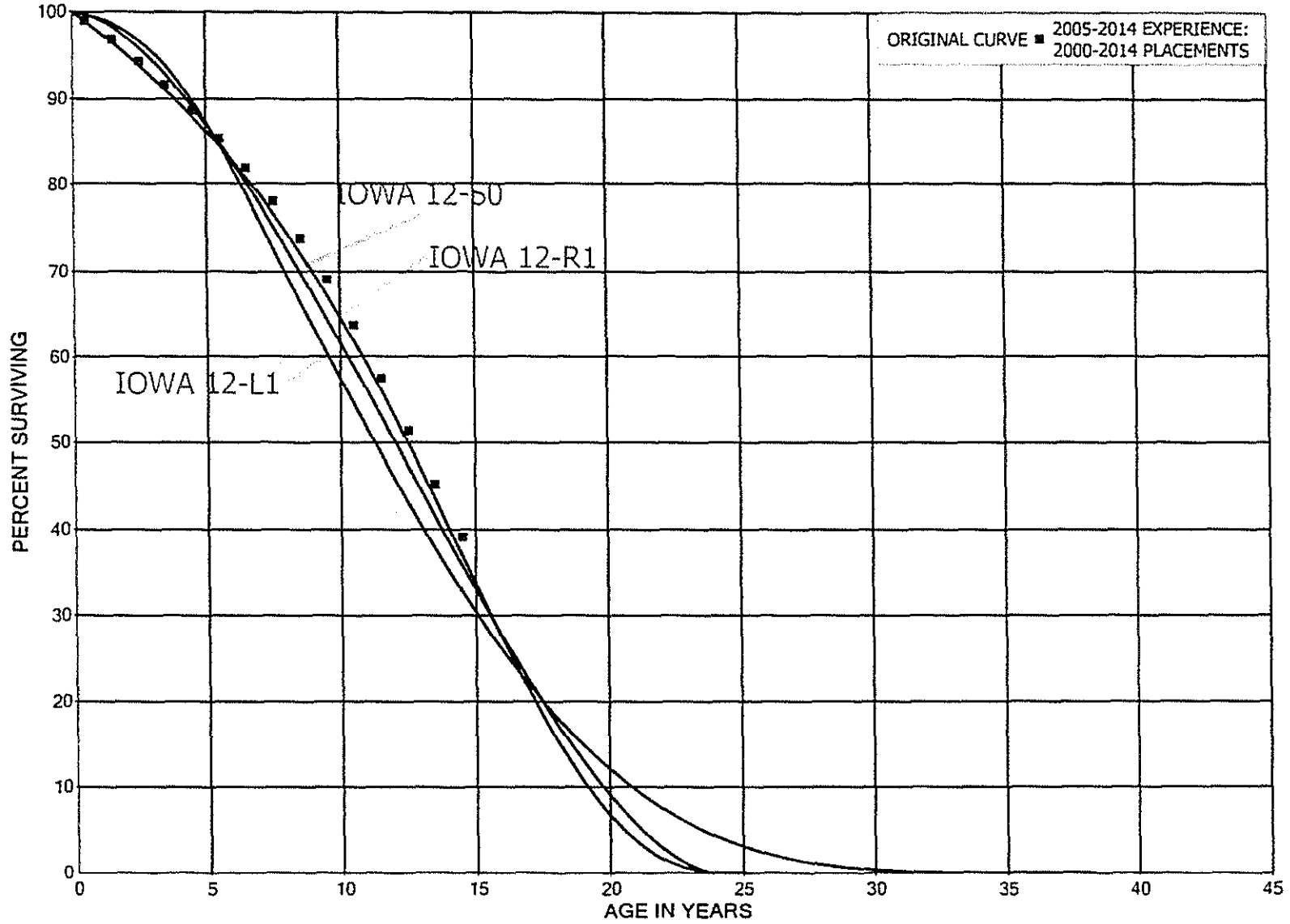




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

September 30, 2015

- Iatan Generating Station
- Lake Road Generating Station
- Lake Road Industrial Steam Facility

October 14, 2014

- Lake Road Generating Station
- Ralph Green Generating Station
- Landfill Gas Turbine
- St. Joseph Service Center
- Kansas City South Substation
- Longview Substation
- Lee Summit Service Center

August 17-19, 2009

- Iatan Generating Station
- Iatan Substation
- Facilities and Maintenance Facility
- Lake Road Generating Station
- Lake Road Combustion Turbines
- Lake Road Industrial Steam Facility

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management;

and the survivor curve estimates from previous studies of this company and other electric companies.

The 33 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 93 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT

341.00	Structures and Improvements
344.00	Generators
346.00	Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.01	Services - Overhead
369.02	Services - Underground
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

INDUSTRIAL STEAM

312.09	Boiler Plant Equipment
376.09	Mains
379.09	City Gate Stations
381.09	Meters

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment - Autos
392.01	Transportation Equipment - Light Trucks
392.02	Transportation Equipment - Heavy Trucks
392.04	Transportation Equipment - Trailers
392.05	Transportation Equipment - Medium Trucks
396.00	Power Operated Equipment

Account 362.00, Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1979 through 2014. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1979-2014 and 1995-2014. The Iowa 53-R2.5 is a reasonable fit of the stub original survivor curve for station equipment. The 53-year service life is within the typical service life range of 40 to 55 years for station equipment. The 53-year life reflects the Company's plans to replace station equipment at the time the equipment fails or requires an upgrade due to growth or obsolescence.

Life Span Estimates

The life span technique was used for the Company's Power Production accounts in conjunction with the use of interim survivor curves which reflect interim retirements

that occur prior to the ultimate retirement of the major unit. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each unit were estimated based on discussions with management regarding future outlook, age and condition of the plant, life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for production plants are as follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Iatan Unit 1	1980	2040	60
Lake Road Boiler 1	1950	2035	85
Lake Road Boiler 2	1958	2035	77
Lake Road Boiler 3	1962	2035	73
Lake Road Boiler 4	1966	2035	69
Lake Road Boiler 5	1974	2035	61
Lake Road Unit 1	1950	2035	85
Lake Road Unit 2	1958	2035	77
Lake Road Unit 3	1962	2035	73
Lake Road Unit 4	1966	2020	54
Lake Road Boiler 8	2006	2035	29
Other Production Plant			
Lake Road Unit 5	1974	2035	61
Lake Road Unit 6	1989	2035	46
Lake Road Unit 7	1989	2035	46
Ralph Green	1981,1994	2035	54,41
Landfill Gas Turbine	2012	2042	30

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 50 to 65 years. For example, Units 1, 2, 3 & 4 at Lake Road were completed in 1950, 1958, 1962 and 1966, respectively. The estimated probable retirement date for Lake

Road Units 1, 2 and 3 is 2035 and Lake Road Unit 4 is 2020. Thus, the life spans estimated for the Lake Road units are 85 years for Unit 1, 77 years for Unit 2, 73 years for Unit 3 and 54 years for Unit 4, which in most cases is above the upper end of the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1980 through 2014. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1980 through 2014 contributed significantly toward the net salvage estimates for 26 plant accounts and subaccounts, representing 73 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT

341.00	Structures and Improvements
343.00	Prime Movers

TRANSMISSION PLANT

353.00	Station Equipment
355.00	Poles and Fixtures

DISTRIBUTION PLANT

362.00	Station Equipment
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.02	Services - Underground
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

INDUSTRIAL STEAM

376.09	Mains
379.09	City Gate Station
381.09	Meters

GENERAL PLANT

392.00	Transportation Equipment - Combined
396.00	Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1980 through 2014 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1980-1982 through 2012-2014 periods were computed to smooth the annual amounts.

Cost of removal fluctuated quite a bit in the 1980s and 1990s, but has been relatively constant since 2000. The primary cause of the high levels of cost of removal

in the early years was the labor hours allocated to removal as compared to installation. Cost of removal for the most recent five years averaged 39 percent.

Gross salvage has varied throughout the period but has increased as a percentage of retirements recently due to some transformers being reused or relocated. The most recent five-year average of 23 percent gross salvage reflects recent trends of more salvage or reuse.

The net salvage percent based on the overall period 1980 through 2014 is 11 percent negative net salvage and based on the most recent five-year period is 17 percent. The range of estimates made by other electric companies for line transformers is negative 5 to negative 25 percent. The net salvage estimate for line transformers is negative 15 percent, is within the range of other estimates and reflects the levels to more negative net salvage experienced in recent years.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on a decommissioning study performed by Segal, Inc. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate was established for each production account and applied to the original cost.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and the final retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-2.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-6.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2014, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2014, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.01,	Office Furniture and Equipment	20
391.02,	Computers	8
391.04,	Software	9
393.00,	Stores Equipment	25
394.00,	Tools, Shop and Garage Equipment	25
395.00,	Laboratory Equipment	30
397.00,	Communication Equipment	27
398.00,	Miscellaneous Equipment	25

For the purpose of calculating annual amortization amounts as of December 31, 2014, the book depreciation reserve for each plant account or subaccount is assigned

or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2014. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2014, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant at December 31, 2014 presented on pages VI-4 through VI-8 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2014 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.



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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT	RATE (9)=(8)/(5)	
STEAM PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS									
311.00									
IATAN UNIT 1	2040	85-R1.5	(11)	4,752,309.26	2,130,451	3,144,612	130,877	2.75	24.0
IATAN COMMON	2040	85-R1.5	(11)	7,974,272.58	1,282,396	7,569,047	307,846	3.86	24.6
LAKE ROAD BOILER 1	2035	85-R1.5	(6)	8,701.66	1,878	7,346	370	4.25	19.9
LAKE ROAD BOILER 2	2035	85-R1.5	(6)	34,678.77	3,962	32,797	1,646	4.75	19.9
LAKE ROAD BOILER 3	2035	85-R1.5	(8)	8,657.34	6,111	3,239	180	2.08	18.0
LAKE ROAD BOILER 4	2035	85-R1.5	(8)	114,100.12	75,551	47,677	2,575	2.25	18.5
LAKE ROAD BOILER 5	2035	85-R1.5	(6)	1,642,407.72	106,475	1,634,477	81,907	4.99	20.0
LAKE ROAD BOILER 8	2035	85-R1.5	(5)	443,501.71	68,351	397,328	19,922	4.49	19.9
LAKE ROAD BOILERS COMMON	2035	85-R1.5	(5)	2,574,788.44	232,006	2,471,522	123,779	4.81	20.0
LAKE ROAD UNIT 1	2035	85-R1.5	(7)	856,148.96	495,189	420,890	22,238	2.60	18.9
LAKE ROAD UNIT 2	2035	85-R1.5	(7)	1,121,097.50	609,850	589,724	30,581	2.73	19.3
LAKE ROAD UNIT 3	2035	85-R1.5	(7)	361,335.57	191,238	195,391	10,129	2.80	19.3
LAKE ROAD UNIT 4	2020	85-R1.5	(4)	2,961,098.80	2,093,809	985,734	181,275	6.12	5.4
LAKE ROAD COMMON	2035	85-R1.5	(6)	9,764,105.13	3,628,894	6,721,057	339,853	3.48	19.8
TOTAL STRUCTURES AND IMPROVEMENTS				32,817,203.56	10,928,161	24,220,839	1,253,208	3.84	19.3
312.00									
BOILER PLANT EQUIPMENT									
IATAN UNIT 1	2040	60-S0	(12)	95,886,764.78	31,544,210	75,848,967	3,293,980	3.44	23.0
IATAN COMMON	2040	60-S0	(12)	22,641,720.42	4,384,730	20,973,997	893,219	3.92	23.6
LAKE ROAD BOILER 1	2035	60-S0	(7)	1,964,844.32	537,729	1,564,751	81,382	4.14	19.2
LAKE ROAD BOILER 2	2035	60-S0	(9)	777,035.97	429,578	417,391	23,049	2.97	18.1
LAKE ROAD BOILER 3	2035	60-S0	(8)	1,124,466.03	480,189	734,234	39,204	3.49	18.7
LAKE ROAD BOILER 4	2035	60-S0	(9)	3,032,954.19	1,464,441	1,841,479	100,420	3.31	18.3
LAKE ROAD BOILER 5	2035	60-S0	(8)	8,739,740.10	3,425,276	6,013,643	319,522	3.66	18.8
LAKE ROAD BOILER 8	2035	60-S0	(7)	7,222,473.47	1,966,158	5,781,889	299,226	4.14	19.3
LAKE ROAD BOILERS COMMON	2035	60-S0	(7)	6,155,500.31	1,550,424	5,025,961	281,154	4.24	19.3
LAKE ROAD UNIT 1	2035	60-S0	(7)	222,661.36	50,998	187,250	9,675	4.35	19.4
LAKE ROAD UNIT 2	2035	60-S0	(9)	55,770.60	6,379	52,738	2,693	4.83	19.6
LAKE ROAD UNIT 4	2020	60-S0	(4)	22,544,426.84	12,756,184	10,690,020	1,968,208	8.73	5.4
LAKE ROAD COMMON	2035	60-S0	(8)	19,169,505.01	6,818,855	11,884,210	637,735	3.33	18.6
TOTAL BOILER PLANT EQUIPMENT				189,537,963.40	67,415,151	141,006,540	7,924,467	4.18	17.8
312.02									
BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT									
IATAN UNIT 1	2040	40-R2.5	(13)	455,225.05	111,912	402,492	17,492	3.84	23.0
LAKE ROAD BOILER 4	2035	40-R2.5	(13)	13,705.53	7,399	8,058	510	3.72	15.9
LAKE ROAD BOILER 5	2035	40-R2.5	(15)	2,090,301.22	1,288,743	1,115,103	86,872	4.16	12.8
LAKE ROAD UNIT 4	2020	40-R2.5	(4)	7,433,827.60	4,954,976	2,776,205	519,259	6.99	5.3
LAKE ROAD COMMON	2035	40-R2.5	(10)	2,009,350.15	887,548	1,322,737	76,091	3.78	17.4
TOTAL BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT				12,002,409.55	7,250,578	5,624,625	700,224	5.83	8.0
314.00									
TURBOGENERATOR UNITS									
IATAN UNIT 1	2040	75-R1	(12)	14,726,358.34	6,880,040	9,813,481	407,940	2.77	23.6
IATAN COMMON	2040	75-R1	(11)	764,883.59	145,677	703,100	29,207	3.82	24.1
LAKE ROAD BOILERS COMMON	2035	75-R1	(6)	98,375.21	11,259	93,019	4,734	4.81	19.6
LAKE ROAD UNIT 1	2035	75-R1	(7)	3,535,123.23	1,724,796	2,057,766	107,250	3.03	19.2
LAKE ROAD UNIT 2	2035	75-R1	(7)	3,210,098.48	1,821,983	1,612,822	84,577	2.63	19.1
LAKE ROAD UNIT 3	2035	75-R1	(7)	1,371,022.38	579,284	887,710	45,923	3.35	19.3
LAKE ROAD UNIT 4	2020	75-R1	(4)	12,673,820.11	8,083,727	5,097,046	936,318	7.40	5.4
LAKE ROAD COMMON	2035	75-R1	(6)	15,759.39	7,354	9,351	452	3.06	19.4
TOTAL TURBOGENERATOR UNITS				36,395,220.72	19,254,120	20,074,315	1,618,431	4.45	12.4

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
315.00									
ACCESSORY ELECTRIC EQUIPMENT									
IATAN UNIT 1	2040	60-S0.5	(10)	11,404,274.20	4,950,268	7,693,434	336,132	2.92	22.9
IATAN COMMON	2040	60-S0.5	(10)	3,329,005.05	671,663	2,990,243	124,321	3.73	24.1
LAKE ROAD BOILER 1	2035	60-S0.5	(7)	130,632.08	94,982	44,794	2,681	2.05	16.7
LAKE ROAD BOILER 2	2035	60-S0.5	(7)	39,485.04	31,599	10,650	698	1.77	15.3
LAKE ROAD BOILER 3	2035	60-S0.5	(5)	26,577.17	9,189	18,717	965	3.63	19.4
LAKE ROAD BOILER 4	2035	60-S0.5	(5)	1,065,002.18	67,172	1,051,080	52,811	4.96	19.9
LAKE ROAD BOILER 5	2035	60-S0.5	(5)	415,889.75	78,185	358,499	18,251	4.39	19.6
LAKE ROAD BOILER 8	2035	60-S0.5	(5)	683,036.18	218,734	498,454	25,614	3.75	19.5
LAKE ROAD BOILERS COMMON	2035	60-S0.5	(6)	232,636.45	93,549	153,046	7,982	3.43	19.2
LAKE ROAD UNIT 1	2035	60-S0.5	(6)	345,050.18	223,252	142,512	8,050	2.33	17.7
LAKE ROAD UNIT 2	2035	60-S0.5	(6)	410,644.15	280,584	154,699	8,992	2.19	17.2
LAKE ROAD UNIT 3	2035	60-S0.5	(7)	83,388.65	59,222	30,004	1,770	2.12	17.0
LAKE ROAD UNIT 4	2020	60-S0.5	(3)	3,955,562.85	1,982,296	2,091,934	392,803	9.68	5.5
LAKE ROAD UNIT 5	2035	60-S0.5	(5)	65,847.53	1,733	67,407	3,372	5.12	20.0
LAKE ROAD COMMON	2035	60-S0.5	(6)	495,826.29	292,495	233,081	12,867	2.60	18.1
TOTAL ACCESSORY ELECTRIC EQUIPMENT				22,772,867.75	9,054,923	15,538,554	987,309	4.34	15.7
316.00									
MISCELLANEOUS POWER PLANT EQUIPMENT									
IATAN UNIT 1	2040	27-L2	(10)	1,848,941.85	632,879	1,400,957	88,572	4.79	15.8
IATAN COMMON	2040	27-L2	(10)	220,835.89	44,281	198,638	10,552	4.78	18.8
LAKE ROAD BOILER 5	2035	27-L2	(7)	87,115.14	17,029	76,184	4,487	5.15	17.0
LAKE ROAD BOILERS COMMON	2035	27-L2	(7)	608,589.16	84,132	587,058	32,845	5.40	17.9
LAKE ROAD COMMON	2035	27-L2	(8)	571,372.92	179,758	437,325	29,644	5.19	14.8
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				3,336,854.96	938,079	2,700,162	166,100	4.98	16.3
TOTAL STEAM PRODUCTION PLANT				296,662,519.94	114,839,012	209,165,035	12,649,739	4.26	16.3
OTHER PRODUCTION PLANT									
341.00									
STRUCTURES AND IMPROVEMENTS									
LAKE ROAD UNIT 5	2035	55-R4	(13)	1,229,945.73	1,030,063	359,776	20,983	1.71	17.1
LAKE ROAD UNIT 6	2035	55-R4	(18)	218,663.24	163,812	94,411	4,871	2.23	19.4
LAKE ROAD UNIT 7	2035	55-R4	(19)	28,418.03	17,890	15,927	800	2.82	19.9
RALPH GREEN PLANT	2035	55-R4	(5)	1,789,779.13	808,176	1,071,092	53,136	2.97	20.2
LANDFILL GAS TURBINE	2042	55-R4	0	129,632.07	14,634	114,998	4,211	3.25	27.3
TOTAL STRUCTURES AND IMPROVEMENTS				3,396,438.20	2,034,375	1,656,204	84,001	2.47	19.7
342.00									
FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
LAKE ROAD UNIT 5	2035	45-S3	(12)	595,520.89	596,423	70,561	6,440	1.08	10.9
LAKE ROAD UNIT 7	2035	45-S3	(16)	9,587.22	7,720	3,401	204	2.13	16.7
RALPH GREEN PLANT	2035	45-S3	(5)	442,780.91	167,817	297,103	14,828	3.35	20.0
LANDFILL GAS TURBINE	2042	45-S3	(1)	2,306,780.04	231,842	2,098,016	77,446	3.36	27.1
TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				3,354,679.16	1,003,802	2,469,081	98,927	2.95	25.0
343.00									
PRIME MOVERS									
LAKE ROAD UNIT 5	2035	55-R2	(17)	4,691,598.42	5,489,170	0	0	-	-
LAKE ROAD UNIT 6	2035	55-R2	(19)	3,943,545.78	4,592,819	0	0	-	-
LAKE ROAD UNIT 7	2035	55-R2	(19)	2,405,050.19	2,862,010	0	0	-	-
RALPH GREEN PLANT	2035	55-R2	(6)	5,336,928.69	4,836,887	820,257	42,249	0.79	19.4
LANDFILL GAS TURBINE	2042	55-R2	(1)	11,018.25	1,628	9,280	354	3.21	26.2
TOTAL PRIME MOVERS				16,388,141.33	17,882,734	829,537	42,603	0.25	-



KCP&L - GREATER MISSOURI OPERATIONS
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2014	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
							AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
344.00	GENERATORS								
	2035	50-R3	(15)	2,713,750.97	3,120,848	0	0	-	-
	2035	50-R3	(18)	453,408.53	476,327	59,695	3,004	0.66	19.5
	2035	50-R3	(18)	117,499.82	135,772	2,878	157	0.13	18.3
	2035	50-R3	(6)	6,618,989.23	5,052,760	963,359	50,360	0.78	19.1
	2042	50-R3	(1)	2,574,774.71	380,148	2,220,374	82,974	3.22	26.8
	TOTAL GENERATORS			12,478,453.26	10,165,855	3,245,316	136,515	1.09	23.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	2035	50-R4	(12)	621,795.82	482,682	213,730	11,302	1.82	18.9
	2035	50-R4	(17)	418,623.27	349,335	140,454	7,550	1.80	18.6
	2035	50-R4	(17)	250,497.09	208,438	84,544	4,543	1.81	18.6
	2035	50-R4	(20)	2,377.90	1,147	1,706	84	3.53	20.3
	2035	50-R4	(5)	1,457,279.70	1,034,593	495,551	25,387	1.74	19.5
	2042	50-R4	0	41,622.35	4,408	37,214	1,366	3.28	27.2
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			2,792,197.12	2,080,603	973,299	50,232	1.80	19.4
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	2035	30-S1.5	(16)	7,828.63	634	8,447	454	5.80	18.6
	2035	30-S1.5	(5)	31,050.12	6,443	26,160	1,857	5.98	14.1
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			38,878.75	7,077	34,607	2,311	5.94	15.0
	TOTAL OTHER PRODUCTION PLANT			38,448,787.82	33,174,446	9,208,044	414,589	1.08	22.2
	TRANSMISSION PLANT								
352.00		60-R4	(5)	521,266.89	215,257	332,073	7,297	1.40	45.5
353.00		37-S1	(5)	39,448,825.86	7,877,345	33,543,922	1,138,499	2.89	29.4
355.00		65-R2	(50)	17,657,516.21	6,362,977	21,889,049	439,770	2.49	49.8
356.00		65-R2	(40)	11,353,805.34	4,579,801	11,315,525	257,520	2.27	43.9
357.00		45-S2	0	16,147.87	6,404	9,744	401	2.45	24.3
358.00		50-S2.5	0	78,136.16	25,694	2,442	120	0.43	20.4
	TOTAL TRANSMISSION PLANT			69,025,698.33	19,067,478	67,092,756	1,844,607	2.67	36.4
	DISTRIBUTION PLANT								
361.00		45-R3	(10)	2,486,537.41	628,520	2,106,671	68,759	2.77	30.6
362.00		53-R2.5	(15)	61,948,509.19	19,804,369	51,436,417	1,177,260	1.90	43.7
364.00		55-R3	(100)	46,490,474.90	20,606,178	72,374,772	1,859,630	4.00	38.9
365.00		52-R1	(40)	33,018,966.58	9,497,148	36,729,405	926,795	2.81	39.6
366.00		70-R3	(50)	10,541,000.58	2,597,929	13,213,572	238,822	2.27	56.3
367.00		52-R2	(35)	27,644,833.45	6,489,761	30,830,494	759,829	2.75	40.6
368.00		45-R2.5	(15)	46,156,344.18	24,854,028	26,225,768	762,652	1.65	37.0
369.01		57-R4	(125)	4,970,666.30	4,012,990	7,171,009	245,690	4.94	29.2
369.02		40-S4	(35)	12,787,383.50	6,548,845	10,714,123	450,420	3.52	23.8
370.00		55-R2.5	(5)	9,714,391.44	5,545,609	4,654,502	102,514	1.06	45.4
371.00		31-O1	(10)	5,204,760.37	3,247,973	2,477,263	92,667	1.78	26.7
373.00		40-R1	(20)	6,767,442.35	3,126,279	4,994,652	155,707	2.30	32.1
	TOTAL DISTRIBUTION PLANT			267,731,110.25	106,959,629	264,928,648	6,840,745	2.56	38.7



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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
INDUSTRIAL STEAM									
STEAM PRODUCTION									
311.09	2030	85-R1.5	(5)	32,160.02	(2,300)	36,068	2,635	8.19	13.7
312.09	2030	45-S0	(4)	1,237,507.48	237,452	1,049,556	76,283	6.16	13.8
315.09	2030	60-S0.5	(2)	48,848.56	(28,975)	78,801	5,607	11.48	14.1
TOTAL STEAM PRODUCTION				1,318,516.06	206,177	1,164,425	84,525	6.41	13.8
GAS DISTRIBUTION PLANT									
375.09		35-S4	(10)	152,868.83	69,683	98,271	7,112	4.66	13.8
376.09		65-R1.5	(25)	1,665,128.30	1,217,939	863,471	19,064	1.14	45.3
379.09		30-S1.5	(10)	553,074.72	327,346	291,036	24,670	4.46	11.4
380.09		55-S2.5	(10)	100,842.16	109,379	1,547	57	0.06	27.1
381.09		30-S0.5	(5)	412,137.25	310,801	121,943	6,872	1.67	17.7
TOTAL GAS DISTRIBUTION PLANT				2,883,849.26	2,035,128	1,366,268	57,775	2.00	23.7
TOTAL INDUSTRIAL STEAM				4,202,365.32	2,241,305	2,530,693	142,300	3.39	17.8
GENERAL PLANT									
390.00		55-R1.5	(10)	8,495,856.02	2,508,569	6,836,917	184,251	2.17	37.1
OFFICE FURNITURE AND EQUIPMENT									
391.01		20-SQ	0	526,778.57	337,661	189,116	26,339	**	7.1
391.02		8-SQ	0	890,311.61	415,274	475,038	111,289	**	3.9
391.04		9-SQ	0	207,851.21	164,416	43,435	23,092	**	1.9
TOTAL OFFICE FURNITURE AND EQUIPMENT				1,624,941.39	917,351	707,591	160,720	9.89	4.4
TRANSPORTATION EQUIPMENT									
392.00		7.5-S4	15	28,849.53	23,012	(190)	0	---	-
392.01		10-L4	15	1,216,294.54	438,332	597,518	68,662	5.66	8.7
392.02		13-L3	15	4,997,025.74	1,805,521	2,441,551	209,783	4.20	11.6
392.04		22-S1.5	15	395,959.27	266,047	70,518	3,418	0.86	20.6
392.05		10-L3	15	189,060.87	44,289	98,688	30,268	18.01	3.3
TOTAL TRANSPORTATION EQUIPMENT				6,804,220.05	2,575,201	3,208,385	312,311	4.59	10.3
393.00		25-SQ	0	17,733.80	2,823	14,911	709	**	17.7
394.00		25-SQ	0	1,861,899.07	993,635	869,284	74,476	**	11.6
395.00		30-SQ	0	1,131,853.24	406,427	725,426	37,691	**	18.0
396.00		17-S1.5	10	1,559,505.16	414,511	989,044	89,925	5.77	11.0
397.00		27-SQ	0	9,242,970.38	1,434,906	7,808,064	341,990	**	22.0
398.00		25-SQ	0	50,853.50	24,053	26,796	2,034	**	11.9
TOTAL GENERAL PLANT				30,789,872.70	9,277,481	21,185,398	1,204,107	3.91	17.6
TOTAL DEPRECIABLE PLANT				706,860,354.36	285,559,351	574,110,574	23,096,087	3.27	24.9



KCP&L - GREATER MISSOURI OPERATIONS
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(6)/(5)	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
310.00				288,198.41					
310.09				11,450.35					
311.01				11,411.10					
340.00				11,376.01					
350.00				59,332.26					
350.01				1,972,500.46					
350.04				3,901.04					
360.00				694,275.01					
360.01				99,640.24					
389.00				727,921.15					
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				<u>3,880,176.09</u>					
TOTAL ELECTRIC PLANT				<u>710,740,530.45</u>	<u>285,559,351</u>	<u>574,110,574</u>	<u>23,096,087</u>		

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.
 ** Annual Accrual calculated using the accrual rate consistent with amortization period. The rate for the account is:

Account	Rate
391.01	5.00%
391.02	12.50%
391.04	11.11%
393.00	4.00%
394.00	4.00%
395.00	3.33%
397.00	3.70%
398.00	4.00%

*** Rate for additions as of January 1, 2015 will be 12.14% based 7.5-S4 Survivor Curve and 15% Net Salvage

NOTE: Depreciation rates for new Solar Generation Assets placed into service at year end December 31, 2015 are as follows:

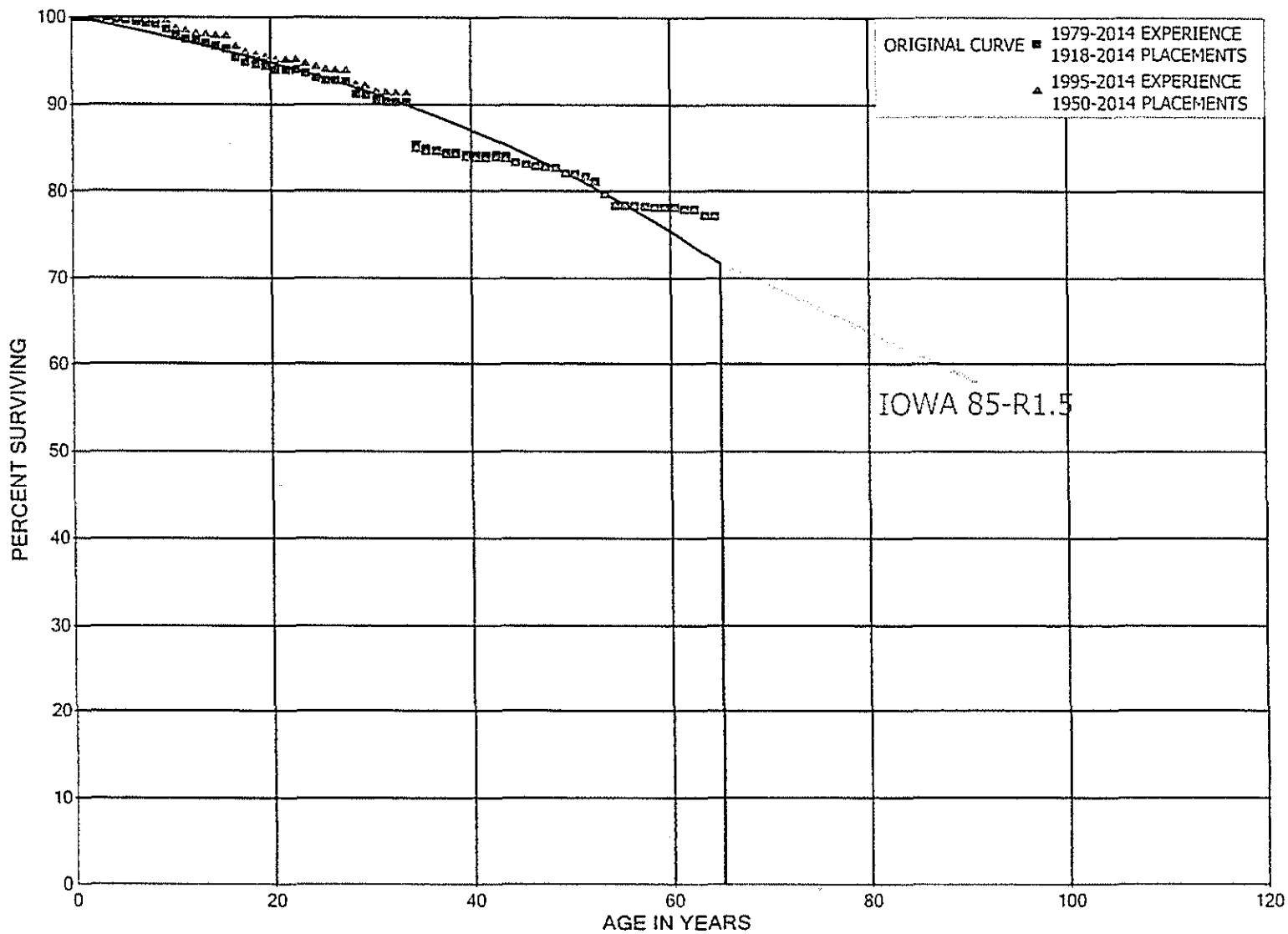
Account	Rate
341.00	5.26%
344.00	5.52%
345.00	5.38%
346.00	5.19%

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,392,221		0.0000	1.0000	100.00
0.5	28,733,032	21,393	0.0007	0.9993	100.00
1.5	27,020,563	4,599	0.0002	0.9998	99.93
2.5	26,107,774		0.0000	1.0000	99.91
3.5	24,125,421	38,017	0.0016	0.9984	99.91
4.5	22,886,816	34,640	0.0015	0.9985	99.75
5.5	15,669,921	39,776	0.0025	0.9975	99.60
6.5	15,986,442	11,001	0.0007	0.9993	99.35
7.5	14,352,098	19,637	0.0014	0.9986	99.28
8.5	13,956,918	72,625	0.0052	0.9948	99.14
9.5	13,552,111	103,971	0.0077	0.9923	98.63
10.5	12,779,017	44,428	0.0035	0.9965	97.87
11.5	13,654,720	36,230	0.0027	0.9973	97.53
12.5	13,591,025	28,908	0.0021	0.9979	97.27
13.5	13,617,032	41,934	0.0031	0.9969	97.06
14.5	13,575,067	49,550	0.0037	0.9963	96.77
15.5	13,183,507	138,637	0.0105	0.9895	96.41
16.5	12,218,953	73,871	0.0060	0.9940	95.40
17.5	11,590,012	30,250	0.0026	0.9974	94.82
18.5	10,992,785	23,867	0.0022	0.9978	94.57
19.5	8,725,642	34,367	0.0039	0.9961	94.37
20.5	8,342,123	2,308	0.0003	0.9997	94.00
21.5	8,051,040		0.0000	1.0000	93.97
22.5	7,512,413	24,991	0.0033	0.9967	93.97
23.5	7,311,753	50,392	0.0069	0.9931	93.66
24.5	7,114,151	21,485	0.0030	0.9970	93.01
25.5	7,028,852	974	0.0001	0.9999	92.73
26.5	6,931,663	10,936	0.0016	0.9984	92.72
27.5	6,812,013	104,673	0.0154	0.9846	92.57
28.5	7,391,109	8,858	0.0012	0.9988	91.15
29.5	7,222,907	42,381	0.0059	0.9941	91.04
30.5	7,177,954	17,630	0.0025	0.9975	90.51
31.5	7,075,723	240	0.0000	1.0000	90.29
32.5	7,041,279	3,739	0.0005	0.9995	90.28
33.5	6,769,812	366,231	0.0541	0.9459	90.23
34.5	3,412,344	14,010	0.0041	0.9959	85.35
35.5	3,153,167	11,023	0.0035	0.9965	85.00
36.5	3,116,699	7,223	0.0023	0.9977	84.71
37.5	3,110,269	471	0.0002	0.9998	84.51
38.5	3,071,100	7,745	0.0025	0.9975	84.50

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,053,275	2,550	0.0008	0.9992	84.28	
40.5	3,051,680	1,531	0.0005	0.9995	84.21	
41.5	3,014,075	279	0.0001	0.9999	84.17	
42.5	3,014,158	2,741	0.0009	0.9991	84.16	
43.5	3,003,331	24,320	0.0081	0.9919	84.09	
44.5	3,007,390	9,358	0.0031	0.9969	83.40	
45.5	2,996,142	4,884	0.0016	0.9984	83.15	
46.5	2,988,957	8,228	0.0028	0.9972	83.01	
47.5	1,690,299	2,165	0.0013	0.9987	82.78	
48.5	1,691,965	12,909	0.0076	0.9924	82.68	
49.5	1,666,927	392	0.0002	0.9998	82.04	
50.5	1,637,468	6,920	0.0042	0.9958	82.03	
51.5	1,581,846	10,734	0.0068	0.9932	81.68	
52.5	1,343,864	23,570	0.0175	0.9825	81.12	
53.5	1,320,294	21,651	0.0164	0.9836	79.70	
54.5	1,298,643		0.0000	1.0000	78.39	
55.5	1,298,343		0.0000	1.0000	78.39	
56.5	743,773	1,275	0.0017	0.9983	78.39	
57.5	695,758	693	0.0010	0.9990	78.26	
58.5	695,065		0.0000	1.0000	78.18	
59.5	695,065		0.0000	1.0000	78.18	
60.5	695,802	1,634	0.0023	0.9977	78.18	
61.5	688,047		0.0000	1.0000	78.00	
62.5	687,610	6,826	0.0099	0.9901	78.00	
63.5	672,127		0.0000	1.0000	77.22	
64.5	1,897	1,160	0.6115	0.3885	77.22	
65.5	737		0.0000	1.0000	30.00	
66.5	737		0.0000	1.0000	30.00	
67.5	737	737	1.0000		30.00	
68.5						

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 1995-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,166,936		0.0000	1.0000	100.00
0.5	22,432,466		0.0000	1.0000	100.00
1.5	21,073,922	1,437	0.0001	0.9999	100.00
2.5	20,583,072		0.0000	1.0000	99.99
3.5	18,850,392	28,319	0.0015	0.9985	99.99
4.5	17,781,905	28,002	0.0016	0.9984	99.84
5.5	10,597,695		0.0000	1.0000	99.69
6.5	10,991,091	11,001	0.0010	0.9990	99.69
7.5	9,400,819		0.0000	1.0000	99.59
8.5	9,207,276	5,050	0.0005	0.9995	99.59
9.5	9,044,872	85,708	0.0095	0.9905	99.53
10.5	8,295,605	19,694	0.0024	0.9976	98.59
11.5	7,931,602	20,585	0.0026	0.9974	98.35
12.5	7,917,064	9,631	0.0012	0.9988	98.10
13.5	8,222,969	13,801	0.0017	0.9983	97.98
14.5	11,714,017	2,096	0.0002	0.9998	97.82
15.5	11,617,117	138,637	0.0119	0.9881	97.80
16.5	10,415,657	72,268	0.0069	0.9931	96.63
17.5	9,794,045	30,250	0.0031	0.9969	95.96
18.5	9,244,028	23,867	0.0026	0.9974	95.66
19.5	6,973,969	26,674	0.0038	0.9962	95.42
20.5	6,008,539		0.0000	1.0000	95.05
21.5	5,701,383		0.0000	1.0000	95.05
22.5	5,162,756	24,991	0.0048	0.9952	95.05
23.5	4,961,785	14,166	0.0029	0.9971	94.59
24.5	4,800,402	21,485	0.0045	0.9955	94.32
25.5	4,710,912	974	0.0002	0.9998	93.90
26.5	4,615,607	2,076	0.0004	0.9996	93.88
27.5	5,838,825	104,673	0.0179	0.9821	93.84
28.5	5,613,380	8,817	0.0016	0.9984	92.16
29.5	5,464,570	38,031	0.0070	0.9930	92.01
30.5	5,468,796	8,181	0.0015	0.9985	91.37
31.5	5,379,685	233	0.0000	1.0000	91.23
32.5	5,585,231	3,739	0.0007	0.9993	91.23
33.5	5,313,764	366,227	0.0689	0.9311	91.17
34.5	1,956,300	9,192	0.0047	0.9953	84.89
35.5	1,702,196	725	0.0004	0.9996	84.49
36.5	2,253,675	7,223	0.0032	0.9968	84.45
37.5	2,301,325	471	0.0002	0.9998	84.18
38.5	2,262,156	7,745	0.0034	0.9966	84.16

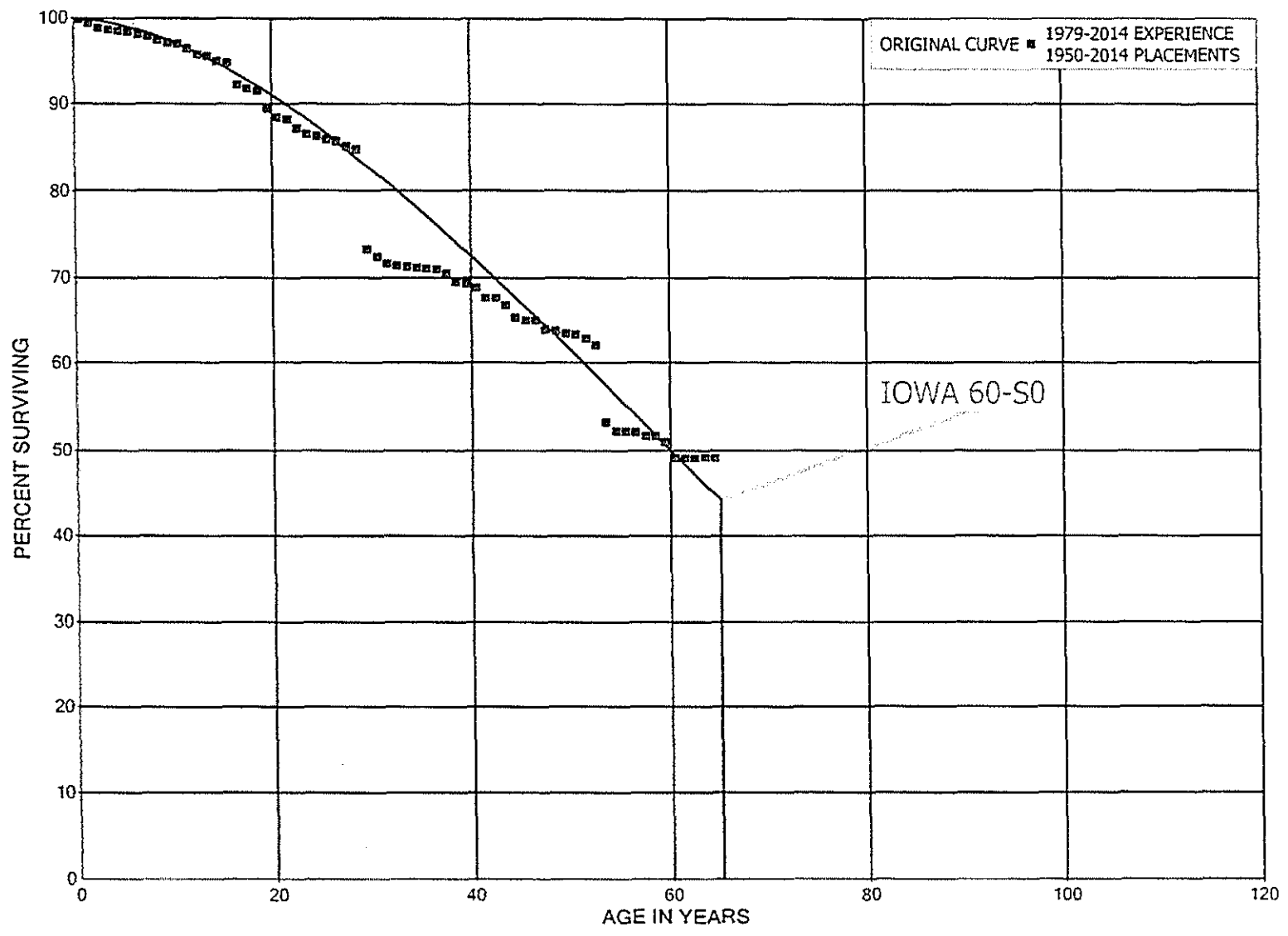
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,244,642	2,550	0.0011	0.9989	83.87	
40.5	2,242,092	1,531	0.0007	0.9993	83.78	
41.5	2,208,678	279	0.0001	0.9999	83.72	
42.5	2,209,329	2,741	0.0012	0.9988	83.71	
43.5	2,198,461	10,640	0.0048	0.9952	83.61	
44.5	3,006,394	9,358	0.0031	0.9969	83.20	
45.5	2,995,146	4,884	0.0016	0.9984	82.94	
46.5	2,987,806	8,228	0.0028	0.9972	82.81	
47.5	1,689,148	1,210	0.0007	0.9993	82.58	
48.5	1,691,769	12,909	0.0076	0.9924	82.52	
49.5	1,666,731	392	0.0002	0.9998	81.89	
50.5	1,637,272	6,879	0.0042	0.9958	81.87	
51.5	1,581,691	10,734	0.0068	0.9932	81.53	
52.5	1,343,709	23,570	0.0175	0.9825	80.98	
53.5	1,320,139	21,496	0.0163	0.9837	79.55	
54.5	1,298,643		0.0000	1.0000	78.26	
55.5	1,298,343		0.0000	1.0000	78.26	
56.5	743,773	1,275	0.0017	0.9983	78.26	
57.5	694,598	693	0.0010	0.9990	78.13	
58.5	693,905		0.0000	1.0000	78.05	
59.5	693,905		0.0000	1.0000	78.05	
60.5	693,905	1,634	0.0024	0.9976	78.05	
61.5	686,150		0.0000	1.0000	77.86	
62.5	685,713	6,826	0.0100	0.9900	77.86	
63.5	670,230		0.0000	1.0000	77.09	
64.5					77.09	

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L&P JURISDICTION
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	206,681,639	452,384	0.0022	0.9978	100.00
0.5	205,060,573	891,003	0.0043	0.9957	99.78
1.5	207,454,996	1,172,497	0.0057	0.9943	99.35
2.5	202,032,593	333,532	0.0017	0.9983	98.79
3.5	197,141,821	219,370	0.0011	0.9989	98.62
4.5	196,123,810	306,786	0.0016	0.9984	98.51
5.5	112,387,298	350,194	0.0031	0.9969	98.36
6.5	99,842,087	223,663	0.0022	0.9978	98.05
7.5	97,548,064	425,492	0.0044	0.9956	97.83
8.5	89,259,232	273,381	0.0031	0.9969	97.41
9.5	85,911,349	190,386	0.0022	0.9978	97.11
10.5	81,555,044	425,674	0.0052	0.9948	96.89
11.5	79,815,547	514,689	0.0064	0.9936	96.39
12.5	78,283,054	223,689	0.0029	0.9971	95.77
13.5	73,020,140	423,998	0.0058	0.9942	95.49
14.5	70,821,512	193,521	0.0027	0.9973	94.94
15.5	69,045,092	1,813,402	0.0263	0.9737	94.68
16.5	65,361,769	357,022	0.0055	0.9945	92.19
17.5	63,706,659	116,388	0.0018	0.9982	91.69
18.5	61,694,134	1,418,988	0.0230	0.9770	91.52
19.5	57,755,172	642,982	0.0111	0.9889	89.42
20.5	56,340,718	182,034	0.0032	0.9968	88.42
21.5	57,695,285	684,641	0.0119	0.9881	88.13
22.5	54,841,702	366,629	0.0067	0.9933	87.09
23.5	53,429,735	153,803	0.0029	0.9971	86.51
24.5	54,327,755	227,159	0.0042	0.9958	86.26
25.5	53,722,849	110,610	0.0021	0.9979	85.90
26.5	53,575,989	367,420	0.0069	0.9931	85.72
27.5	53,234,160	173,767	0.0033	0.9967	85.13
28.5	54,514,363	7,448,440	0.1366	0.8634	84.85
29.5	46,596,455	566,026	0.0121	0.9879	73.26
30.5	45,893,103	469,427	0.0102	0.9898	72.37
31.5	43,877,641	146,614	0.0033	0.9967	71.63
32.5	43,517,991	42,972	0.0010	0.9990	71.39
33.5	43,030,198	81,906	0.0019	0.9981	71.32
34.5	15,813,672	15,954	0.0010	0.9990	71.18
35.5	15,693,490	25,273	0.0016	0.9984	71.11
36.5	15,335,483	104,130	0.0068	0.9932	71.00
37.5	10,258,522	148,835	0.0145	0.9855	70.52
38.5	7,166,303	24,383	0.0034	0.9966	69.49

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

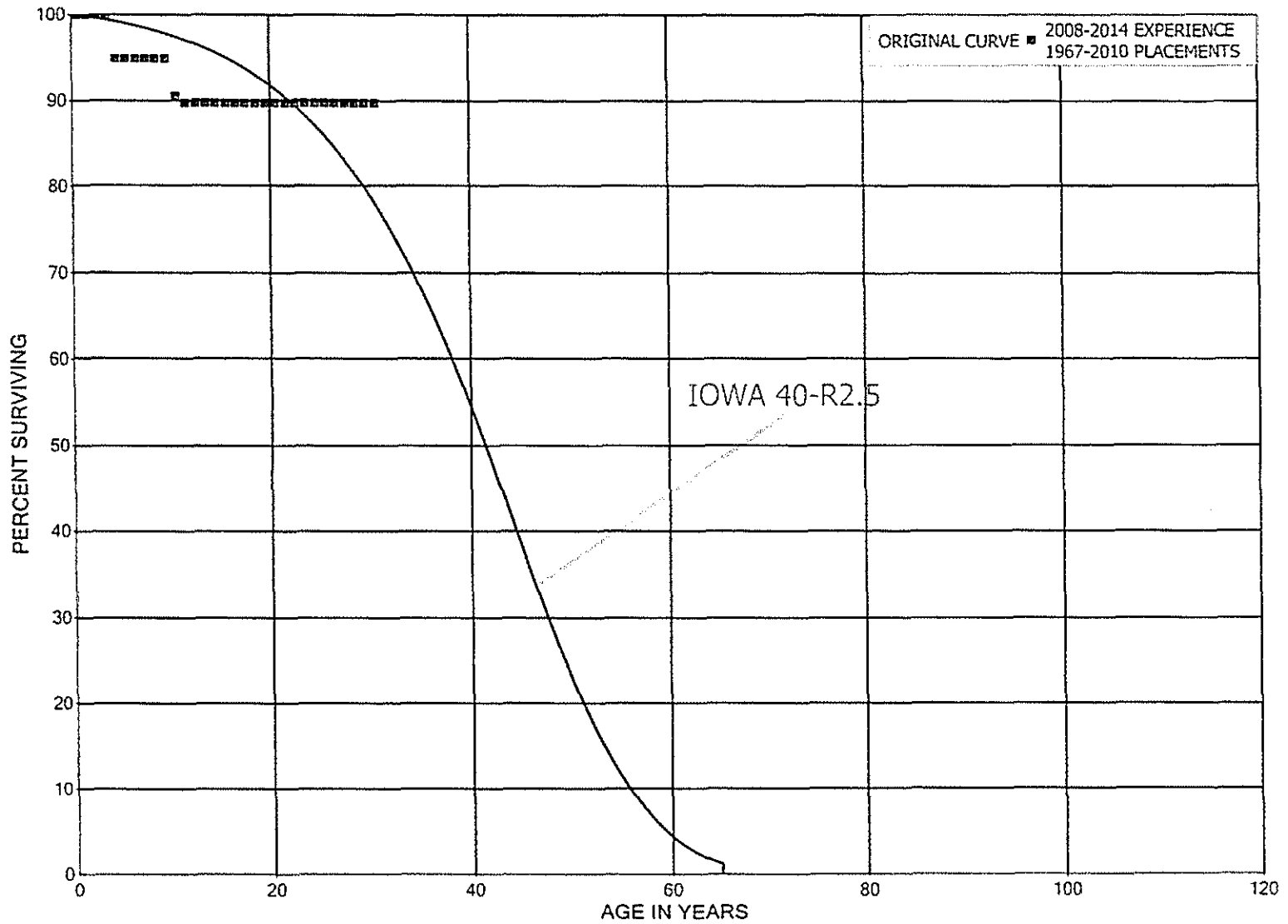
PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,110,052	39,005	0.0055	0.9945	69.26
40.5	7,071,047	127,499	0.0180	0.9820	68.88
41.5	6,888,500	5,920	0.0009	0.9991	67.63
42.5	6,874,064	83,971	0.0122	0.9878	67.58
43.5	6,811,001	155,089	0.0228	0.9772	66.75
44.5	6,636,898	31,616	0.0048	0.9952	65.23
45.5	6,602,673	2,851	0.0004	0.9996	64.92
46.5	6,599,822	103,346	0.0157	0.9843	64.89
47.5	6,399,468	10,640	0.0017	0.9983	63.88
48.5	3,790,185	19,195	0.0051	0.9949	63.77
49.5	3,758,569	10,143	0.0027	0.9973	63.45
50.5	3,738,305	28,624	0.0077	0.9923	63.28
51.5	3,748,348	40,393	0.0108	0.9892	62.79
52.5	3,362,001	482,600	0.1435	0.8565	62.11
53.5	2,876,351	52,870	0.0184	0.9816	53.20
54.5	2,823,481	902	0.0003	0.9997	52.22
55.5	2,822,578	5,148	0.0018	0.9982	52.20
56.5	2,792,264	27,324	0.0098	0.9902	52.11
57.5	1,269,843		0.0000	1.0000	51.60
58.5	1,269,843	15,278	0.0120	0.9880	51.60
59.5	1,253,419	46,018	0.0367	0.9633	50.98
60.5	1,206,912	1,743	0.0014	0.9986	49.11
61.5	1,199,551		0.0000	1.0000	49.04
62.5	1,199,551		0.0000	1.0000	49.04
63.5	1,130,194		0.0000	1.0000	49.04
64.5					49.04



KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2010

EXPERIENCE BAND 2008-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	214,322		0.0000	1.0000	100.00
0.5	214,322		0.0000	1.0000	100.00
1.5	214,322		0.0000	1.0000	100.00
2.5	705,650		0.0000	1.0000	100.00
3.5	705,650	36,103	0.0512	0.9488	100.00
4.5	630,695		0.0000	1.0000	94.88
5.5	584,186		0.0000	1.0000	94.88
6.5	1,310,575		0.0000	1.0000	94.88
7.5	1,310,575		0.0000	1.0000	94.88
8.5	944,442		0.0000	1.0000	94.88
9.5	1,357,786	62,183	0.0458	0.9542	94.88
10.5	2,799,806	24,240	0.0087	0.9913	90.54
11.5	2,746,697		0.0000	1.0000	89.75
12.5	4,340,157		0.0000	1.0000	89.75
13.5	8,879,825		0.0000	1.0000	89.75
14.5	8,854,931		0.0000	1.0000	89.75
15.5	8,465,827		0.0000	1.0000	89.75
16.5	6,961,624		0.0000	1.0000	89.75
17.5	6,961,624		0.0000	1.0000	89.75
18.5	4,554,399		0.0000	1.0000	89.75
19.5	14,731		0.0000	1.0000	89.75
20.5	12,716		0.0000	1.0000	89.75
21.5	12,716		0.0000	1.0000	89.75
22.5	12,716		0.0000	1.0000	89.75
23.5	12,716		0.0000	1.0000	89.75
24.5	5,737		0.0000	1.0000	89.75
25.5	5,737		0.0000	1.0000	89.75
26.5	5,737		0.0000	1.0000	89.75
27.5	5,737		0.0000	1.0000	89.75
28.5	5,737		0.0000	1.0000	89.75
29.5	5,737		0.0000	1.0000	89.75
30.5					89.75
31.5	1,409,338		0.0000		
32.5	1,528,368	1,051	0.0007		
33.5	1,527,317		0.0000		
34.5	1,527,317		0.0000		
35.5	1,527,317		0.0000		
36.5	1,527,317		0.0000		
37.5	119,030		0.0000		
38.5					

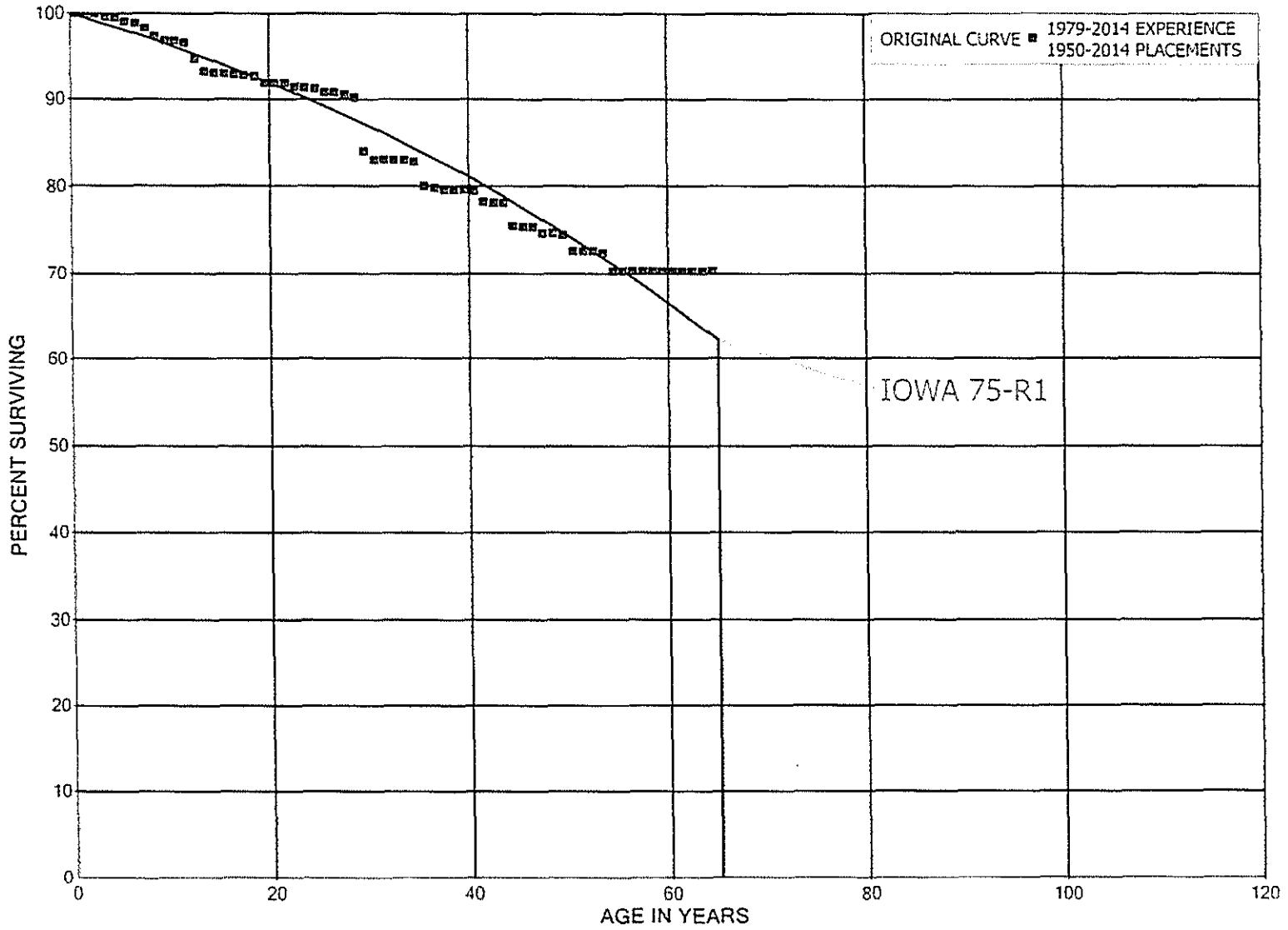
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L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2010			EXPERIENCE BAND 2008-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	49,901		0.0000		
42.5	49,901		0.0000		
43.5	49,901		0.0000		
44.5	49,901		0.0000		
45.5	49,901		0.0000		
46.5	49,901		0.0000		
47.5					

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ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,834,713		0.0000	1.0000	100.00
0.5	33,976,867	10,778	0.0003	0.9997	100.00
1.5	33,970,556		0.0000	1.0000	99.97
2.5	28,809,314	105,969	0.0037	0.9963	99.97
3.5	28,378,124	13,014	0.0005	0.9995	99.60
4.5	27,530,285	149,015	0.0054	0.9946	99.55
5.5	22,933,787	41,691	0.0018	0.9982	99.02
6.5	22,503,349	123,580	0.0055	0.9945	98.84
7.5	21,986,526	221,374	0.0101	0.9899	98.29
8.5	20,800,499	122,272	0.0059	0.9941	97.30
9.5	20,345,158	1,000	0.0000	1.0000	96.73
10.5	18,367,227	35,242	0.0019	0.9981	96.73
11.5	17,831,264	349,361	0.0196	0.9804	96.54
12.5	19,324,495	305,683	0.0158	0.9842	94.65
13.5	17,602,154	18,507	0.0011	0.9989	93.15
14.5	16,595,522	24,701	0.0015	0.9985	93.05
15.5	16,515,016	6,050	0.0004	0.9996	92.92
16.5	17,019,520	28,212	0.0017	0.9983	92.88
17.5	16,974,760	23,712	0.0014	0.9986	92.73
18.5	16,787,298	139,914	0.0083	0.9917	92.60
19.5	16,151,452	4,544	0.0003	0.9997	91.83
20.5	17,344,910		0.0000	1.0000	91.80
21.5	17,449,440	68,258	0.0039	0.9961	91.80
22.5	16,941,232	25,411	0.0015	0.9985	91.44
23.5	16,838,165	26,842	0.0016	0.9984	91.30
24.5	16,602,607	81,337	0.0049	0.9951	91.16
25.5	16,519,941	7,007	0.0004	0.9996	90.71
26.5	16,506,246	38,912	0.0024	0.9976	90.67
27.5	16,354,940	55,796	0.0034	0.9966	90.46
28.5	16,902,739	1,148,218	0.0679	0.9321	90.15
29.5	15,618,954	173,850	0.0111	0.9889	84.03
30.5	15,437,783	6,087	0.0004	0.9996	83.09
31.5	15,409,950	1,273	0.0001	0.9999	83.06
32.5	15,408,677	3,554	0.0002	0.9998	83.05
33.5	15,361,989	45,108	0.0029	0.9971	83.03
34.5	6,633,311	217,917	0.0329	0.9671	82.79
35.5	6,408,665	22,266	0.0035	0.9965	80.07
36.5	6,133,626	12,685	0.0021	0.9979	79.79
37.5	6,117,071	625	0.0001	0.9999	79.63
38.5	6,116,446		0.0000	1.0000	79.62

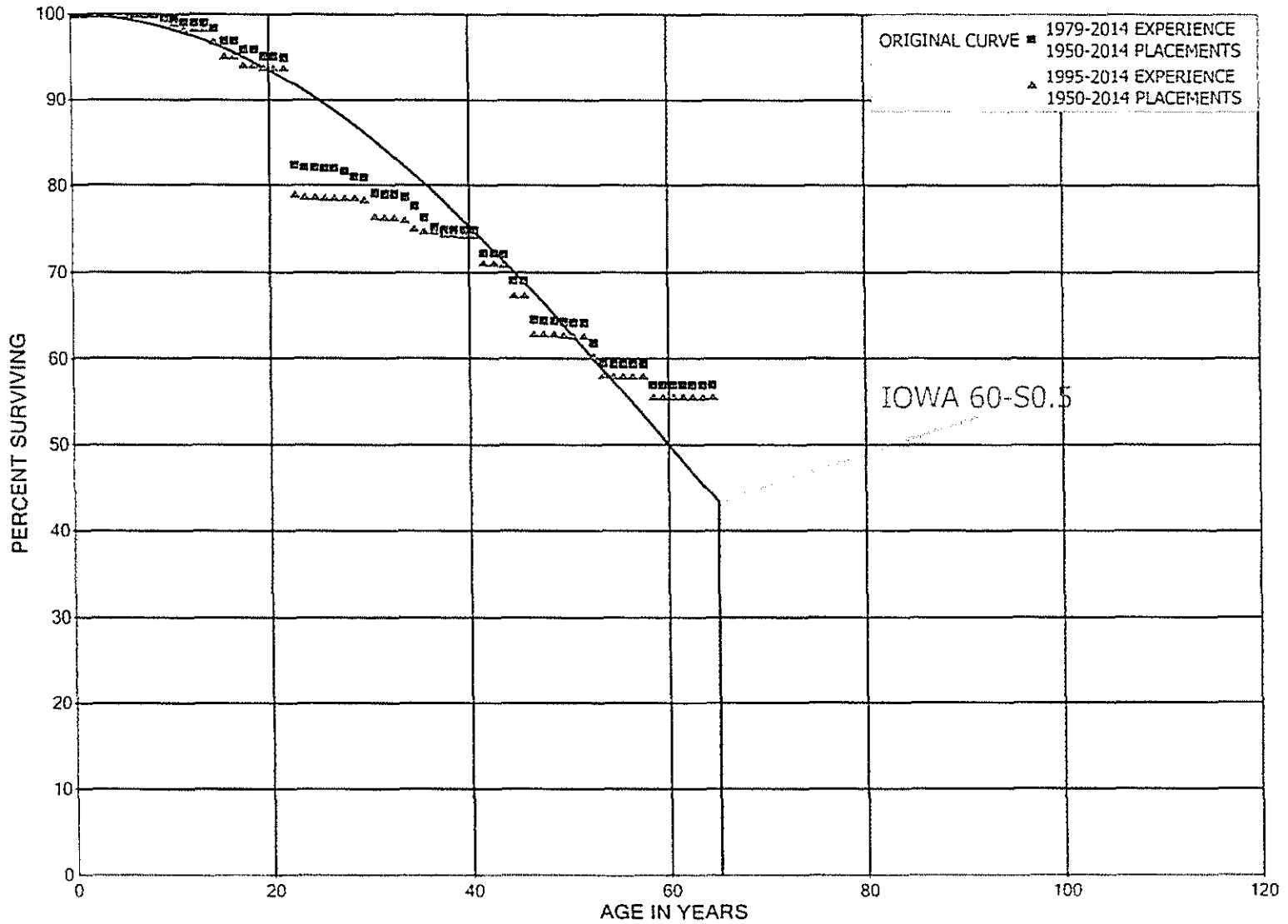
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,117,435	12,622	0.0021	0.9979	79.62
40.5	6,104,813	87,557	0.0143	0.9857	79.45
41.5	6,017,650	12,079	0.0020	0.9980	78.31
42.5	6,005,571	1,483	0.0002	0.9998	78.16
43.5	5,997,603	205,936	0.0343	0.9657	78.14
44.5	5,791,667	3,212	0.0006	0.9994	75.46
45.5	5,788,455	259	0.0000	1.0000	75.41
46.5	5,788,196	51,451	0.0089	0.9911	75.41
47.5	5,736,745	123	0.0000	1.0000	74.74
48.5	2,629,837	7,316	0.0028	0.9972	74.74
49.5	2,622,521	68,513	0.0261	0.9739	74.53
50.5	2,554,008		0.0000	1.0000	72.58
51.5	2,557,941		0.0000	1.0000	72.58
52.5	2,119,475	5,135	0.0024	0.9976	72.58
53.5	2,095,287	61,574	0.0294	0.9706	72.41
54.5	2,009,350		0.0000	1.0000	70.28
55.5	2,006,370		0.0000	1.0000	70.28
56.5	943,070		0.0000	1.0000	70.28
57.5	943,070		0.0000	1.0000	70.28
58.5	939,010		0.0000	1.0000	70.28
59.5	939,010		0.0000	1.0000	70.28
60.5	939,010		0.0000	1.0000	70.28
61.5	939,010		0.0000	1.0000	70.28
62.5	939,010		0.0000	1.0000	70.28
63.5	939,010		0.0000	1.0000	70.28
64.5	939,010		0.0000	1.0000	70.28

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 L&P JURISDICTION
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,693,094		0.0000	1.0000	100.00
0.5	20,512,727		0.0000	1.0000	100.00
1.5	20,355,498	16,455	0.0008	0.9992	100.00
2.5	19,038,017		0.0000	1.0000	99.92
3.5	17,350,580	958	0.0001	0.9999	99.92
4.5	17,278,125		0.0000	1.0000	99.91
5.5	10,771,252		0.0000	1.0000	99.91
6.5	10,762,726		0.0000	1.0000	99.91
7.5	10,683,657		0.0000	1.0000	99.91
8.5	9,634,552	26,162	0.0027	0.9973	99.91
9.5	9,576,956	25,587	0.0027	0.9973	99.64
10.5	9,535,468	33,732	0.0035	0.9965	99.38
11.5	9,430,793	1,700	0.0002	0.9998	99.02
12.5	8,079,185	85	0.0000	1.0000	99.01
13.5	8,079,100	56,809	0.0070	0.9930	99.01
14.5	7,215,150	109,168	0.0151	0.9849	98.31
15.5	7,118,013		0.0000	1.0000	96.82
16.5	6,994,710	68,448	0.0098	0.9902	96.82
17.5	6,930,215		0.0000	1.0000	95.87
18.5	6,905,195	62,202	0.0090	0.9910	95.87
19.5	6,808,040		0.0000	1.0000	95.01
20.5	6,847,794	2,792	0.0004	0.9996	95.01
21.5	6,692,993	886,773	0.1325	0.8675	94.97
22.5	5,667,846	17,229	0.0030	0.9970	82.39
23.5	5,460,094		0.0000	1.0000	82.14
24.5	5,266,556	1,711	0.0003	0.9997	82.14
25.5	5,351,423	325	0.0001	0.9999	82.11
26.5	5,345,890	24,910	0.0047	0.9953	82.11
27.5	5,346,565	39,677	0.0074	0.9926	81.72
28.5	5,533,617	13,088	0.0024	0.9976	81.12
29.5	5,720,228	121,768	0.0213	0.9787	80.93
30.5	5,577,956	11,409	0.0020	0.9980	79.20
31.5	5,566,357	81	0.0000	1.0000	79.04
32.5	5,564,112	22,406	0.0040	0.9960	79.04
33.5	5,529,747	66,434	0.0120	0.9880	78.72
34.5	1,509,230	26,938	0.0178	0.9822	77.78
35.5	1,482,293	21,780	0.0147	0.9853	76.39
36.5	1,457,436	5,620	0.0039	0.9961	75.27
37.5	1,447,098	225	0.0002	0.9998	74.98
38.5	1,253,348	683	0.0005	0.9995	74.96

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,252,217	530	0.0004	0.9996	74.92
40.5	1,223,674	42,260	0.0345	0.9655	74.89
41.5	1,181,020		0.0000	1.0000	72.30
42.5	1,179,873	1,780	0.0015	0.9985	72.30
43.5	1,179,361	50,874	0.0431	0.9569	72.20
44.5	1,188,082	192	0.0002	0.9998	69.08
45.5	1,189,481	79,390	0.0667	0.9333	69.07
46.5	1,110,091	191	0.0002	0.9998	64.46
47.5	942,203	260	0.0003	0.9997	64.45
48.5	708,439	1,144	0.0016	0.9984	64.43
49.5	707,295	1,254	0.0018	0.9982	64.33
50.5	636,837		0.0000	1.0000	64.21
51.5	628,513	23,368	0.0372	0.9628	64.21
52.5	555,956	20,921	0.0376	0.9624	61.83
53.5	533,436	815	0.0015	0.9985	59.50
54.5	532,621		0.0000	1.0000	59.41
55.5	532,621		0.0000	1.0000	59.41
56.5	299,442		0.0000	1.0000	59.41
57.5	239,847	9,856	0.0411	0.9589	59.41
58.5	228,400		0.0000	1.0000	56.97
59.5	228,400		0.0000	1.0000	56.97
60.5	228,400		0.0000	1.0000	56.97
61.5	228,075		0.0000	1.0000	56.97
62.5	228,075		0.0000	1.0000	56.97
63.5	228,075		0.0000	1.0000	56.97
64.5					56.97

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1995-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,809,652		0.0000	1.0000	100.00
0.5	14,890,697		0.0000	1.0000	100.00
1.5	14,903,149	16,455	0.0011	0.9989	100.00
2.5	13,622,859		0.0000	1.0000	99.89
3.5	12,141,323		0.0000	1.0000	99.89
4.5	12,069,826		0.0000	1.0000	99.89
5.5	5,575,365		0.0000	1.0000	99.89
6.5	5,570,952		0.0000	1.0000	99.89
7.5	5,494,311		0.0000	1.0000	99.89
8.5	4,491,920	26,162	0.0058	0.9942	99.89
9.5	4,647,902	25,587	0.0055	0.9945	99.31
10.5	4,636,170	33,732	0.0073	0.9927	98.76
11.5	4,521,386		0.0000	1.0000	98.04
12.5	2,530,526		0.0000	1.0000	98.04
13.5	2,542,746	37,303	0.0147	0.9853	98.04
14.5	6,459,630	109,168	0.0169	0.9831	96.60
15.5	6,347,466		0.0000	1.0000	94.97
16.5	6,172,247	68,448	0.0111	0.9889	94.97
17.5	6,106,133		0.0000	1.0000	93.92
18.5	6,092,618	17,157	0.0028	0.9972	93.92
19.5	6,040,508		0.0000	1.0000	93.65
20.5	5,779,877	2,792	0.0005	0.9995	93.65
21.5	5,625,076	886,773	0.1576	0.8424	93.61
22.5	4,601,076	15,670	0.0034	0.9966	78.85
23.5	4,394,776		0.0000	1.0000	78.58
24.5	4,201,047	1,711	0.0004	0.9996	78.58
25.5	4,283,885	325	0.0001	0.9999	78.55
26.5	4,280,050		0.0000	1.0000	78.55
27.5	4,315,934		0.0000	1.0000	78.55
28.5	4,815,449	13,088	0.0027	0.9973	78.55
29.5	5,002,060	121,715	0.0243	0.9757	78.33
30.5	4,946,794	11,409	0.0023	0.9977	76.43
31.5	4,950,222		0.0000	1.0000	76.25
32.5	4,998,334	22,406	0.0045	0.9955	76.25
33.5	4,965,588	66,434	0.0134	0.9866	75.91
34.5	945,465	2,857	0.0030	0.9970	74.89
35.5	942,609	562	0.0006	0.9994	74.67
36.5	1,193,227	5,620	0.0047	0.9953	74.62
37.5	1,182,889	225	0.0002	0.9998	74.27
38.5	989,139	683	0.0007	0.9993	74.26

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

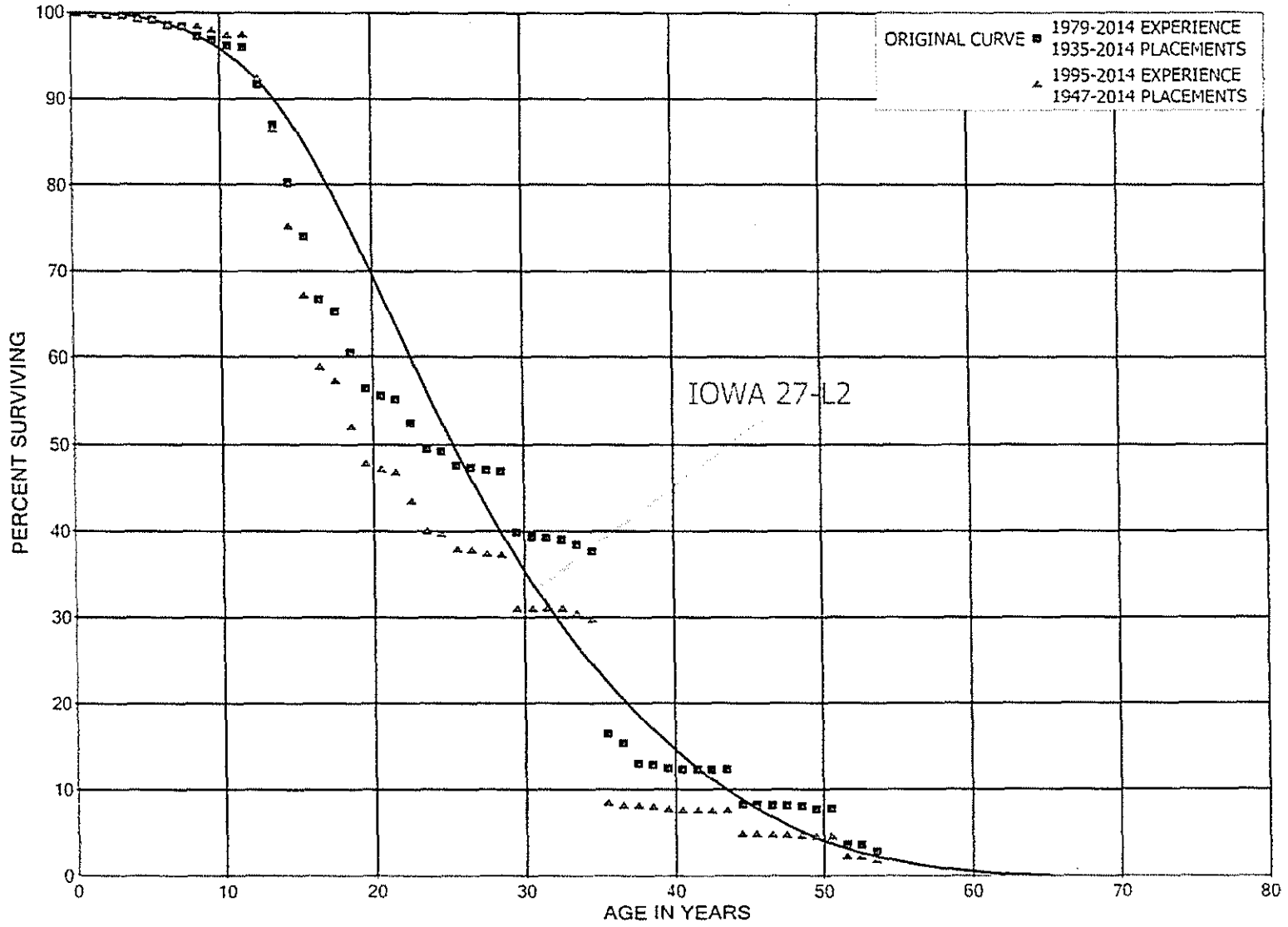
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	988,115	530	0.0005	0.9995	74.20	
40.5	959,763	42,260	0.0440	0.9560	74.16	
41.5	919,441		0.0000	1.0000	70.90	
42.5	918,346	1,780	0.0019	0.9981	70.90	
43.5	917,834	45,997	0.0501	0.9499	70.76	
44.5	1,188,082	192	0.0002	0.9998	67.22	
45.5	1,189,481	79,390	0.0667	0.9333	67.20	
46.5	1,110,091	191	0.0002	0.9998	62.72	
47.5	942,203	260	0.0003	0.9997	62.71	
48.5	708,439	1,144	0.0016	0.9984	62.69	
49.5	707,295	1,254	0.0018	0.9982	62.59	
50.5	636,837		0.0000	1.0000	62.48	
51.5	628,513	23,368	0.0372	0.9628	62.48	
52.5	555,956	20,921	0.0376	0.9624	60.16	
53.5	533,436	815	0.0015	0.9985	57.89	
54.5	532,621		0.0000	1.0000	57.80	
55.5	532,621		0.0000	1.0000	57.80	
56.5	299,442		0.0000	1.0000	57.80	
57.5	239,847	9,856	0.0411	0.9589	57.80	
58.5	228,400		0.0000	1.0000	55.43	
59.5	228,400		0.0000	1.0000	55.43	
60.5	228,400		0.0000	1.0000	55.43	
61.5	228,075		0.0000	1.0000	55.43	
62.5	228,075		0.0000	1.0000	55.43	
63.5	228,075		0.0000	1.0000	55.43	
64.5					55.43	



KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,865,719		0.0000	1.0000	100.00
0.5	4,746,003	7,604	0.0016	0.9984	100.00
1.5	4,598,642	4,486	0.0010	0.9990	99.84
2.5	4,459,995	6,433	0.0014	0.9986	99.74
3.5	4,282,642	14,052	0.0033	0.9967	99.60
4.5	3,914,373	3,311	0.0008	0.9992	99.27
5.5	2,639,496	19,475	0.0074	0.9926	99.19
6.5	2,496,859	4,465	0.0018	0.9982	98.46
7.5	2,186,182	24,485	0.0112	0.9888	98.28
8.5	2,112,844	8,386	0.0040	0.9960	97.18
9.5	1,945,488	13,269	0.0068	0.9932	96.79
10.5	1,850,213	2,820	0.0015	0.9985	96.13
11.5	1,742,940	79,704	0.0457	0.9543	95.99
12.5	1,820,987	91,511	0.0503	0.9497	91.60
13.5	1,731,088	132,744	0.0767	0.9233	86.99
14.5	1,578,694	124,619	0.0789	0.9211	80.32
15.5	1,446,630	141,527	0.0978	0.9022	73.98
16.5	1,291,713	28,294	0.0219	0.9781	66.74
17.5	1,260,140	92,132	0.0731	0.9269	65.28
18.5	1,127,352	74,275	0.0659	0.9341	60.51
19.5	958,858	12,967	0.0135	0.9865	56.52
20.5	922,899	7,068	0.0077	0.9923	55.76
21.5	926,376	47,458	0.0512	0.9488	55.33
22.5	865,778	48,644	0.0562	0.9438	52.50
23.5	805,560	5,267	0.0065	0.9935	49.55
24.5	797,181	27,073	0.0340	0.9660	49.22
25.5	747,674	3,417	0.0046	0.9954	47.55
26.5	741,804	5,289	0.0071	0.9929	47.33
27.5	732,022	2,861	0.0039	0.9961	47.00
28.5	720,257	107,889	0.1498	0.8502	46.81
29.5	570,996	7,058	0.0124	0.9876	39.80
30.5	556,340	1,789	0.0032	0.9968	39.31
31.5	541,990	2,415	0.0045	0.9955	39.18
32.5	529,299	8,430	0.0159	0.9841	39.01
33.5	500,878	10,724	0.0214	0.9786	38.39
34.5	300,309	169,419	0.5641	0.4359	37.56
35.5	104,228	7,146	0.0686	0.9314	16.37
36.5	97,082	14,498	0.1493	0.8507	15.25
37.5	82,584	792	0.0096	0.9904	12.97
38.5	78,627	2,463	0.0313	0.9687	12.85

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	76,219	726	0.0095	0.9905	12.45	
40.5	75,493		0.0000	1.0000	12.33	
41.5	74,488		0.0000	1.0000	12.33	
42.5	74,488	85	0.0011	0.9989	12.33	
43.5	72,756	24,219	0.3329	0.6671	12.31	
44.5	47,880		0.0000	1.0000	8.21	
45.5	47,880	857	0.0179	0.9821	8.21	
46.5	47,023		0.0000	1.0000	8.07	
47.5	47,023	838	0.0178	0.9822	8.07	
48.5	19,756	700	0.0354	0.9646	7.92	
49.5	19,056		0.0000	1.0000	7.64	
50.5	19,056	9,964	0.5229	0.4771	7.64	
51.5	9,092		0.0000	1.0000	3.65	
52.5	9,092	1,996	0.2195	0.7805	3.65	
53.5	7,096	2,168	0.3055	0.6945	2.85	
54.5	4,928		0.0000	1.0000	1.98	
55.5	4,928		0.0000	1.0000	1.98	
56.5	4,928		0.0000	1.0000	1.98	
57.5	1,722	250	0.1452	0.8548	1.98	
58.5	1,472		0.0000	1.0000	1.69	
59.5	1,008		0.0000	1.0000	1.69	
60.5					1.69	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2014

EXPERIENCE BAND 1995-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,931,543		0.0000	1.0000	100.00
0.5	3,107,642	3,993	0.0013	0.9987	100.00
1.5	3,043,542	3,189	0.0010	0.9990	99.87
2.5	3,047,096	6,433	0.0021	0.9979	99.77
3.5	2,940,634	11,104	0.0038	0.9962	99.56
4.5	2,574,703	1,804	0.0007	0.9993	99.18
5.5	1,354,315	10,451	0.0077	0.9923	99.11
6.5	1,270,176	943	0.0007	0.9993	98.35
7.5	1,065,743	140	0.0001	0.9999	98.27
8.5	1,149,777	5,079	0.0044	0.9956	98.26
9.5	1,160,932	6,445	0.0056	0.9944	97.83
10.5	1,082,706		0.0000	1.0000	97.28
11.5	1,016,023	51,904	0.0511	0.9489	97.28
12.5	974,969	64,214	0.0659	0.9341	92.31
13.5	944,618	122,846	0.1300	0.8700	86.23
14.5	1,169,719	123,574	0.1056	0.8944	75.02
15.5	1,123,609	137,625	0.1225	0.8775	67.09
16.5	1,008,828	27,995	0.0278	0.9722	58.88
17.5	994,154	90,995	0.0915	0.9085	57.24
18.5	878,643	73,706	0.0839	0.9161	52.00
19.5	711,084	10,657	0.0150	0.9850	47.64
20.5	670,906	4,708	0.0070	0.9930	46.93
21.5	657,033	47,398	0.0721	0.9279	46.60
22.5	601,992	48,082	0.0799	0.9201	43.24
23.5	545,825	3,755	0.0069	0.9931	39.78
24.5	539,048	23,969	0.0445	0.9555	39.51
25.5	489,155	2,138	0.0044	0.9956	37.75
26.5	482,645	5,003	0.0104	0.9896	37.59
27.5	475,805	2,213	0.0047	0.9953	37.20
28.5	633,195	105,327	0.1663	0.8337	37.02
29.5	488,048		0.0000	1.0000	30.87
30.5	480,450	481	0.0010	0.9990	30.87
31.5	466,032	547	0.0012	0.9988	30.83
32.5	457,672	7,257	0.0159	0.9841	30.80
33.5	431,150	9,331	0.0216	0.9784	30.31
34.5	231,974	166,851	0.7193	0.2807	29.65
35.5	38,461	1,552	0.0404	0.9596	8.32
36.5	36,994		0.0000	1.0000	7.99
37.5	59,693	792	0.0133	0.9867	7.99
38.5	55,736	2,463	0.0442	0.9558	7.88

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

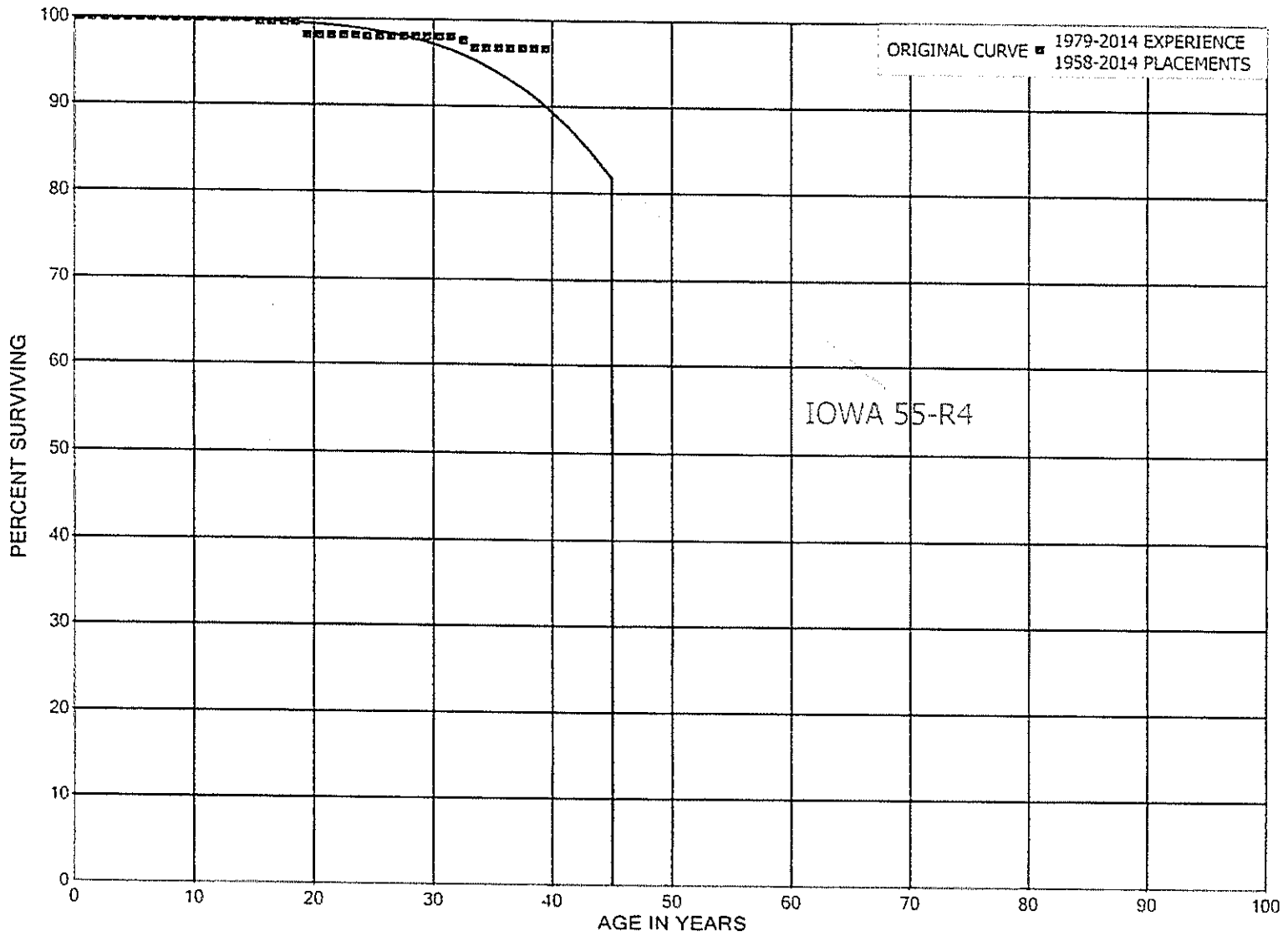
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	54,594	726	0.0133	0.9867	7.53	
40.5	54,876		0.0000	1.0000	7.43	
41.5	54,709		0.0000	1.0000	7.43	
42.5	55,409	85	0.0015	0.9985	7.43	
43.5	53,652	19,493	0.3633	0.6367	7.42	
44.5	45,687		0.0000	1.0000	4.73	
45.5	45,687	857	0.0188	0.9812	4.73	
46.5	44,830		0.0000	1.0000	4.64	
47.5	46,998	838	0.0178	0.9822	4.64	
48.5	19,731	700	0.0355	0.9645	4.55	
49.5	19,031		0.0000	1.0000	4.39	
50.5	19,031	9,939	0.5222	0.4778	4.39	
51.5	9,092		0.0000	1.0000	2.10	
52.5	9,092	1,996	0.2195	0.7805	2.10	
53.5	7,096	2,168	0.3055	0.6945	1.64	
54.5	4,928		0.0000	1.0000	1.14	
55.5	4,928		0.0000	1.0000	1.14	
56.5	4,928		0.0000	1.0000	1.14	
57.5	1,722	250	0.1452	0.8548	1.14	
58.5	1,472		0.0000	1.0000	0.97	
59.5	1,008		0.0000	1.0000	0.97	
60.5					0.97	



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L&P JURISDICTION
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	365,769		0.0000	1.0000	100.00
0.5	333,240		0.0000	1.0000	100.00
1.5	333,240		0.0000	1.0000	100.00
2.5	520,179		0.0000	1.0000	100.00
3.5	411,497		0.0000	1.0000	100.00
4.5	1,442,911		0.0000	1.0000	100.00
5.5	1,288,732		0.0000	1.0000	100.00
6.5	1,288,732		0.0000	1.0000	100.00
7.5	1,107,832		0.0000	1.0000	100.00
8.5	1,278,906		0.0000	1.0000	100.00
9.5	1,119,300		0.0000	1.0000	100.00
10.5	1,266,175		0.0000	1.0000	100.00
11.5	1,439,705		0.0000	1.0000	100.00
12.5	1,303,093		0.0000	1.0000	100.00
13.5	1,336,593		0.0000	1.0000	100.00
14.5	1,303,093	4,884	0.0037	0.9963	100.00
15.5	1,322,292		0.0000	1.0000	99.63
16.5	1,299,250		0.0000	1.0000	99.63
17.5	1,342,172		0.0000	1.0000	99.63
18.5	1,271,802	20,000	0.0157	0.9843	99.63
19.5	1,918,191		0.0000	1.0000	98.06
20.5	1,282,111		0.0000	1.0000	98.06
21.5	1,302,613		0.0000	1.0000	98.06
22.5	1,272,392		0.0000	1.0000	98.06
23.5	1,264,483	823	0.0007	0.9993	98.06
24.5	1,065,897		0.0000	1.0000	97.99
25.5	1,062,954		0.0000	1.0000	97.99
26.5	1,062,954		0.0000	1.0000	97.99
27.5	1,033,540		0.0000	1.0000	97.99
28.5	1,074,349		0.0000	1.0000	97.99
29.5	1,017,307		0.0000	1.0000	97.99
30.5	1,017,307		0.0000	1.0000	97.99
31.5	1,016,295	5,402	0.0053	0.9947	97.99
32.5	1,004,536	8,363	0.0083	0.9917	97.47
33.5	994,508		0.0000	1.0000	96.66
34.5	992,759		0.0000	1.0000	96.66
35.5	992,759		0.0000	1.0000	96.66
36.5	992,759		0.0000	1.0000	96.66
37.5	992,759		0.0000	1.0000	96.66
38.5	992,759		0.0000	1.0000	96.66

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

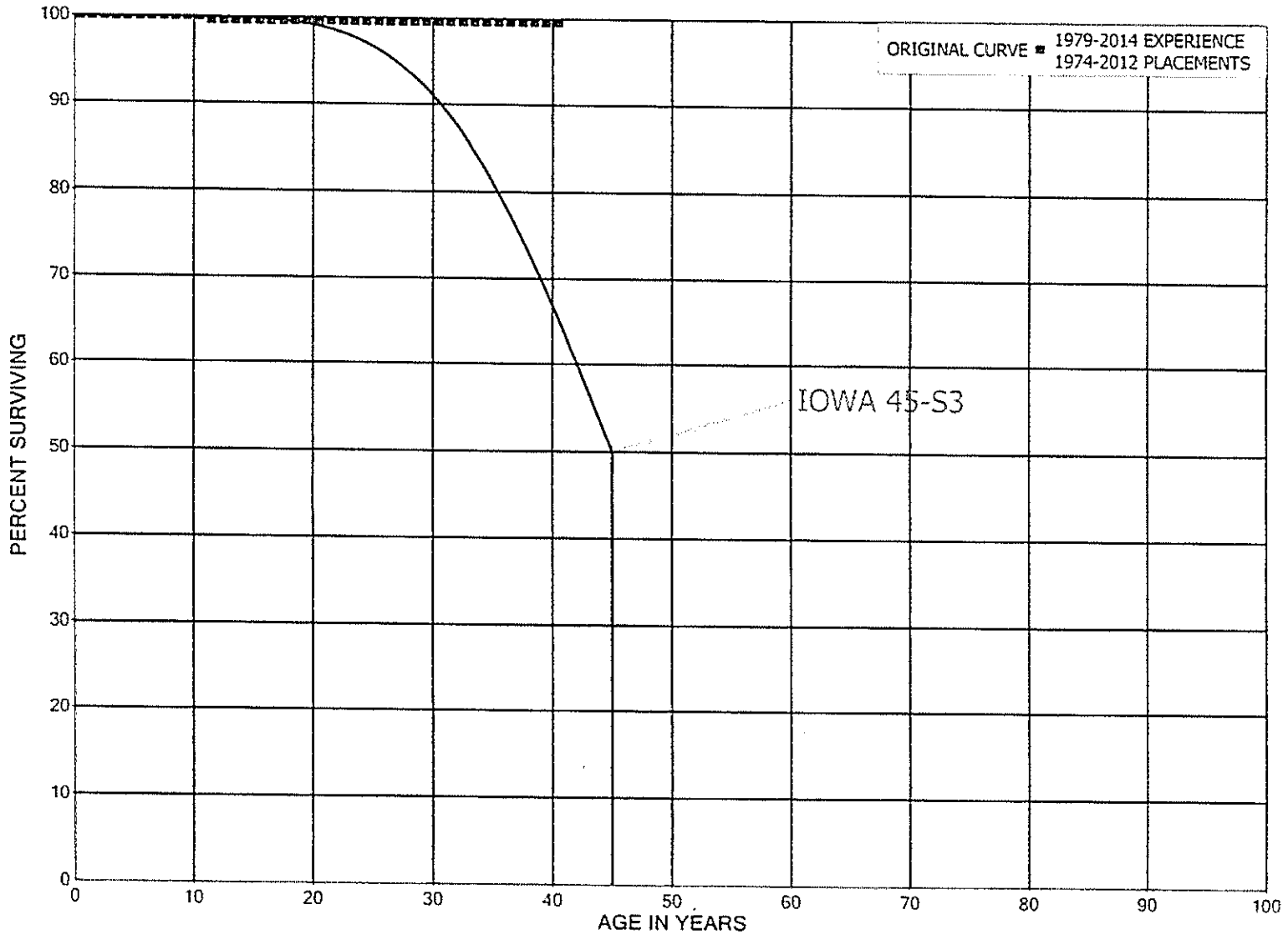
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	992,759		0.0000	1.0000	96.66
40.5	12,920		0.0000	1.0000	96.66
41.5	12,920		0.0000	1.0000	96.66
42.5	12,920		0.0000	1.0000	96.66
43.5	878	878	1.0000		96.66
44.5					



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



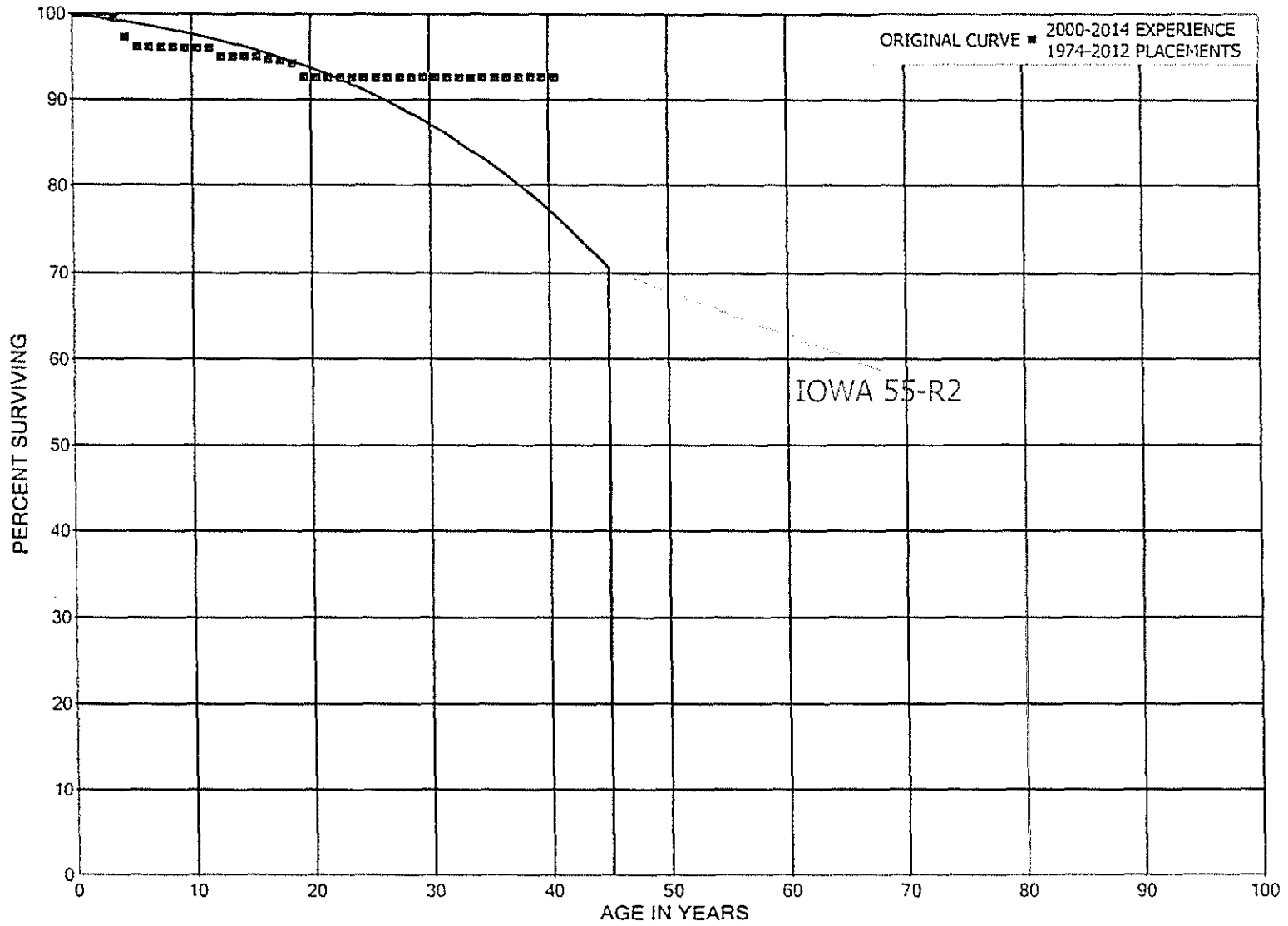
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2012			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,369,746		0.0000	1.0000	100.00
0.5	2,369,746		0.0000	1.0000	100.00
1.5	2,360,788		0.0000	1.0000	100.00
2.5	53,998		0.0000	1.0000	100.00
3.5	53,998		0.0000	1.0000	100.00
4.5	596,562		0.0000	1.0000	100.00
5.5	596,562		0.0000	1.0000	100.00
6.5	976,729		0.0000	1.0000	100.00
7.5	596,562		0.0000	1.0000	100.00
8.5	596,562		0.0000	1.0000	100.00
9.5	596,562		0.0000	1.0000	100.00
10.5	596,562	2,850	0.0048	0.9952	100.00
11.5	593,712		0.0000	1.0000	99.52
12.5	593,712		0.0000	1.0000	99.52
13.5	596,326		0.0000	1.0000	99.52
14.5	593,712		0.0000	1.0000	99.52
15.5	593,712		0.0000	1.0000	99.52
16.5	593,712		0.0000	1.0000	99.52
17.5	593,712		0.0000	1.0000	99.52
18.5	605,108		0.0000	1.0000	99.52
19.5	665,108		0.0000	1.0000	99.52
20.5	595,805		0.0000	1.0000	99.52
21.5	595,805		0.0000	1.0000	99.52
22.5	595,805		0.0000	1.0000	99.52
23.5	595,805		0.0000	1.0000	99.52
24.5	586,218		0.0000	1.0000	99.52
25.5	586,218		0.0000	1.0000	99.52
26.5	586,218		0.0000	1.0000	99.52
27.5	586,218		0.0000	1.0000	99.52
28.5	586,218		0.0000	1.0000	99.52
29.5	586,218		0.0000	1.0000	99.52
30.5	586,218		0.0000	1.0000	99.52
31.5	542,564		0.0000	1.0000	99.52
32.5	542,564		0.0000	1.0000	99.52
33.5	542,564		0.0000	1.0000	99.52
34.5	542,564		0.0000	1.0000	99.52
35.5	542,564		0.0000	1.0000	99.52
36.5	542,564		0.0000	1.0000	99.52
37.5	542,564		0.0000	1.0000	99.52
38.5	542,564		0.0000	1.0000	99.52
39.5	542,564		0.0000	1.0000	99.52
40.5					99.52

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION
ACCOUNT 343 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



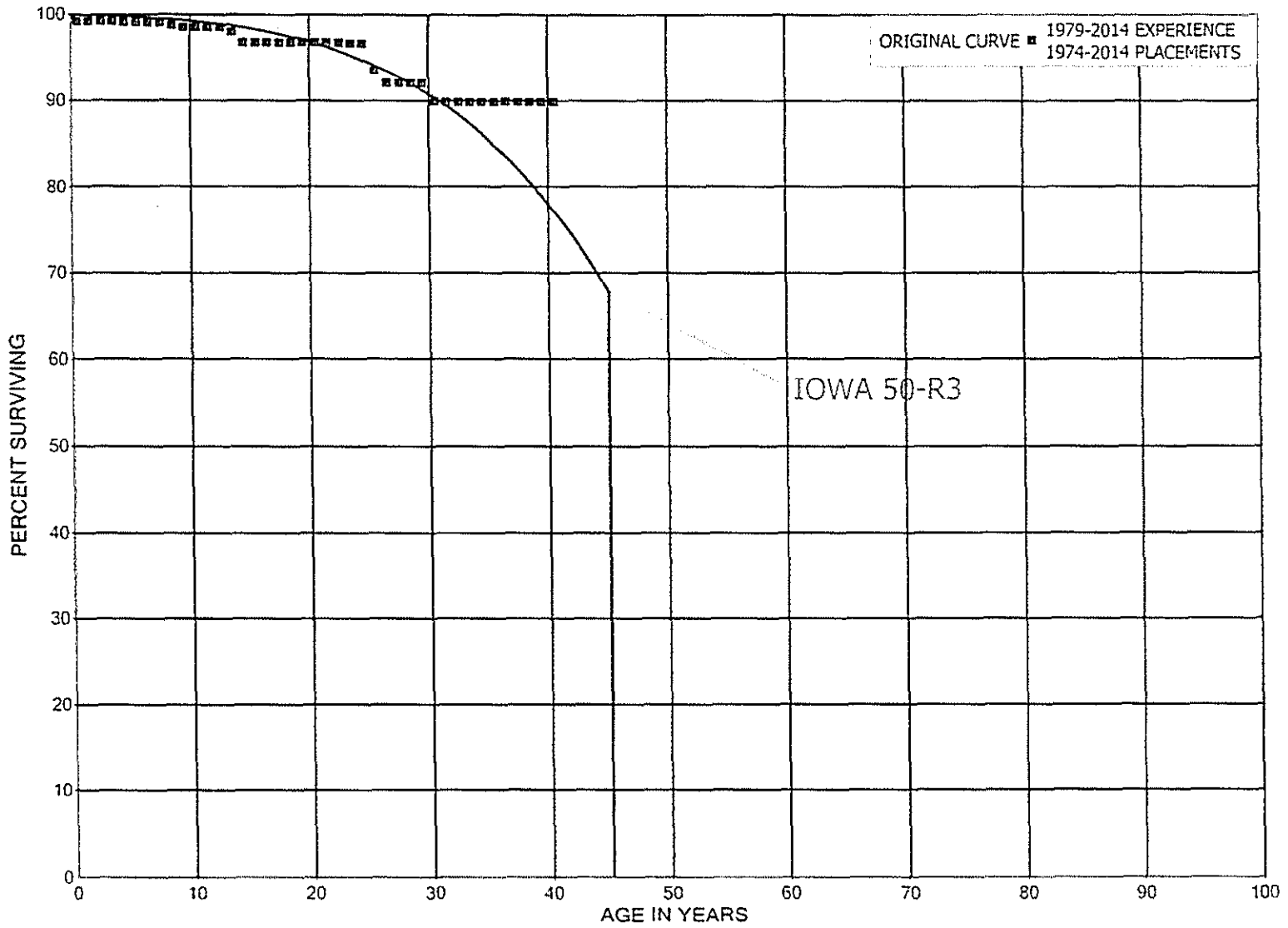
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2012			EXPERIENCE BAND 2000-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,070,964		0.0000	1.0000	100.00
0.5	1,070,964		0.0000	1.0000	100.00
1.5	1,302,926		0.0000	1.0000	100.00
2.5	1,666,171	8,031	0.0048	0.9952	100.00
3.5	1,665,397	39,277	0.0236	0.9764	99.52
4.5	1,677,669	18,918	0.0113	0.9887	97.17
5.5	2,079,631		0.0000	1.0000	96.08
6.5	1,746,886		0.0000	1.0000	96.08
7.5	1,493,972		0.0000	1.0000	96.08
8.5	1,495,705	1,733	0.0012	0.9988	96.08
9.5	1,500,196		0.0000	1.0000	95.96
10.5	1,794,188		0.0000	1.0000	95.96
11.5	5,399,541	55,936	0.0104	0.9896	95.96
12.5	7,693,845		0.0000	1.0000	94.97
13.5	6,676,402		0.0000	1.0000	94.97
14.5	6,093,370		0.0000	1.0000	94.97
15.5	6,088,891	21,653	0.0036	0.9964	94.97
16.5	5,663,844	7,248	0.0013	0.9987	94.63
17.5	6,336,310	19,546	0.0031	0.9969	94.51
18.5	5,495,517	101,001	0.0184	0.9816	94.22
19.5	6,997,516		0.0000	1.0000	92.49
20.5	5,730,162		0.0000	1.0000	92.49
21.5	5,730,162		0.0000	1.0000	92.49
22.5	5,636,896		0.0000	1.0000	92.49
23.5	5,372,608		0.0000	1.0000	92.49
24.5	2,959,886		0.0000	1.0000	92.49
25.5	340,988		0.0000	1.0000	92.49
26.5	340,988		0.0000	1.0000	92.49
27.5	3,816,035		0.0000	1.0000	92.49
28.5	3,816,035		0.0000	1.0000	92.49
29.5	3,816,035		0.0000	1.0000	92.49
30.5	3,816,035		0.0000	1.0000	92.49
31.5	3,816,035		0.0000	1.0000	92.49
32.5	3,816,035		0.0000	1.0000	92.49
33.5	3,480,389		0.0000	1.0000	92.49
34.5	3,480,389		0.0000	1.0000	92.49
35.5	3,475,047		0.0000	1.0000	92.49
36.5	3,475,047		0.0000	1.0000	92.49
37.5	3,475,047		0.0000	1.0000	92.49
38.5	3,475,047		0.0000	1.0000	92.49
39.5	3,475,047		0.0000	1.0000	92.49
40.5					92.49

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION
ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 344 GENERATORS

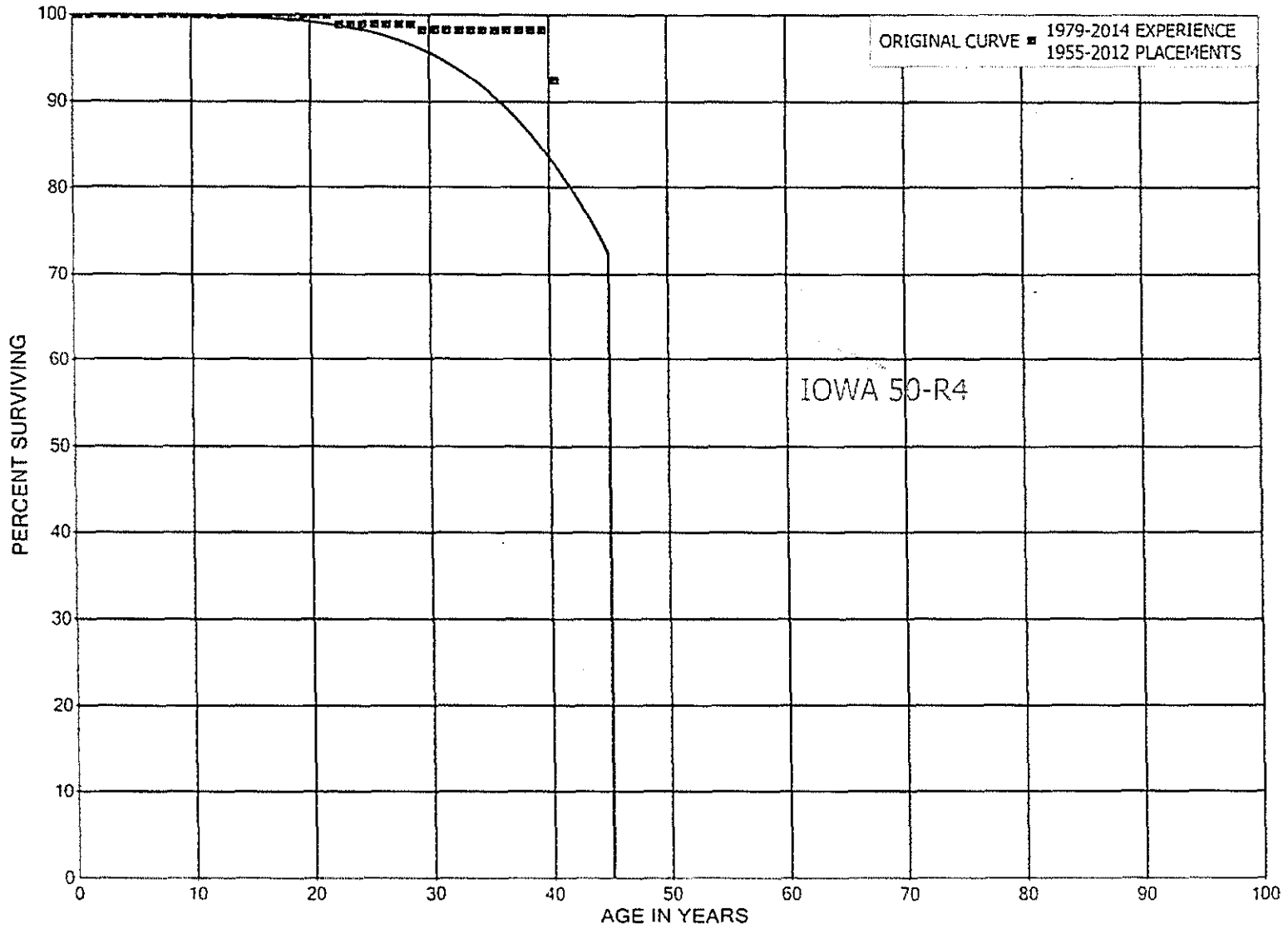
ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2014

EXPERIENCE BAND 1979-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,367,815	98,844	0.0087	0.9913	100.00
0.5	11,242,065		0.0000	1.0000	99.13
1.5	10,768,494		0.0000	1.0000	99.13
2.5	7,801,490		0.0000	1.0000	99.13
3.5	8,084,893	4,726	0.0006	0.9994	99.13
4.5	13,318,352	4,726	0.0004	0.9996	99.07
5.5	13,228,818		0.0000	1.0000	99.04
6.5	13,228,818		0.0000	1.0000	99.04
7.5	13,237,888	47,312	0.0036	0.9964	99.04
8.5	13,190,576	21,000	0.0016	0.9984	98.68
9.5	13,169,576		0.0000	1.0000	98.53
10.5	12,516,599		0.0000	1.0000	98.53
11.5	9,759,040	1,035	0.0001	0.9999	98.53
12.5	6,873,837	41,832	0.0061	0.9939	98.52
13.5	6,832,005	86,635	0.0127	0.9873	97.92
14.5	6,690,208		0.0000	1.0000	96.67
15.5	6,610,030		0.0000	1.0000	96.67
16.5	6,610,030		0.0000	1.0000	96.67
17.5	6,624,027		0.0000	1.0000	96.67
18.5	6,602,294		0.0000	1.0000	96.67
19.5	12,346,805		0.0000	1.0000	96.67
20.5	6,237,089		0.0000	1.0000	96.67
21.5	6,232,039		0.0000	1.0000	96.67
22.5	6,776,331	5,654	0.0008	0.9992	96.67
23.5	6,182,484	1,499	0.0002	0.9998	96.59
24.5	6,001,766	188,207	0.0314	0.9686	96.57
25.5	5,568,214	87,585	0.0157	0.9843	93.54
26.5	5,480,629		0.0000	1.0000	92.07
27.5	2,105,913		0.0000	1.0000	92.07
28.5	2,110,597		0.0000	1.0000	92.07
29.5	2,105,913	51,221	0.0243	0.9757	92.07
30.5	2,054,692		0.0000	1.0000	89.83
31.5	2,054,692		0.0000	1.0000	89.83
32.5	2,054,692		0.0000	1.0000	89.83
33.5	2,054,692		0.0000	1.0000	89.83
34.5	2,054,692		0.0000	1.0000	89.83
35.5	2,054,692		0.0000	1.0000	89.83
36.5	2,054,692		0.0000	1.0000	89.83
37.5	2,054,692		0.0000	1.0000	89.83
38.5	2,054,692		0.0000	1.0000	89.83
39.5	1,649,909		0.0000	1.0000	89.83
40.5					89.83

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2012			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	446,341		0.0000	1.0000	100.00
0.5	446,341		0.0000	1.0000	100.00
1.5	291,698		0.0000	1.0000	100.00
2.5	234,532		0.0000	1.0000	100.00
3.5	67,125		0.0000	1.0000	100.00
4.5	595,237		0.0000	1.0000	100.00
5.5	605,054		0.0000	1.0000	100.00
6.5	595,237		0.0000	1.0000	100.00
7.5	595,237		0.0000	1.0000	100.00
8.5	575,621		0.0000	1.0000	100.00
9.5	573,243		0.0000	1.0000	100.00
10.5	593,243		0.0000	1.0000	100.00
11.5	1,084,710		0.0000	1.0000	100.00
12.5	1,227,615		0.0000	1.0000	100.00
13.5	1,330,212		0.0000	1.0000	100.00
14.5	1,305,821		0.0000	1.0000	100.00
15.5	1,263,609		0.0000	1.0000	100.00
16.5	1,235,851		0.0000	1.0000	100.00
17.5	1,227,615		0.0000	1.0000	100.00
18.5	1,195,167		0.0000	1.0000	100.00
19.5	2,217,752		0.0000	1.0000	100.00
20.5	1,195,167		0.0000	1.0000	100.00
21.5	1,195,167	13,531	0.0113	0.9887	100.00
22.5	1,181,636		0.0000	1.0000	98.87
23.5	1,181,636		0.0000	1.0000	98.87
24.5	657,486		0.0000	1.0000	98.87
25.5	550,943		0.0000	1.0000	98.87
26.5	550,943		0.0000	1.0000	98.87
27.5	416,781	159	0.0004	0.9996	98.87
28.5	416,622	2,744	0.0066	0.9934	98.83
29.5	413,878		0.0000	1.0000	98.18
30.5	413,878		0.0000	1.0000	98.18
31.5	413,878		0.0000	1.0000	98.18
32.5	413,878		0.0000	1.0000	98.18
33.5	413,878		0.0000	1.0000	98.18
34.5	413,878		0.0000	1.0000	98.18
35.5	413,878		0.0000	1.0000	98.18
36.5	413,878		0.0000	1.0000	98.18
37.5	413,878		0.0000	1.0000	98.18
38.5	377,516		0.0000	1.0000	98.18

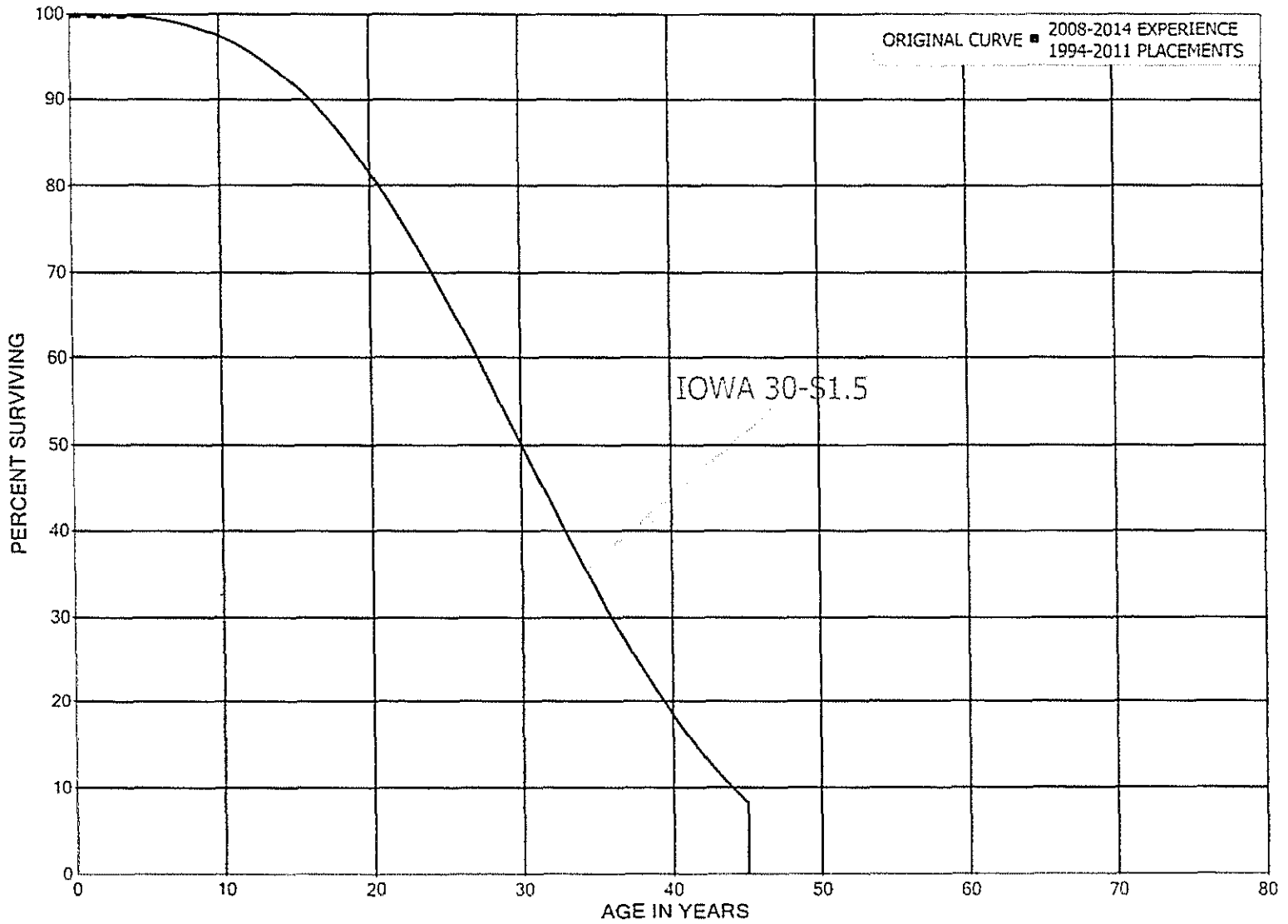
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2012			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	377,516	22,169	0.0587	0.9413	98.18	
40.5					92.41	
41.5						
42.5						
43.5						
44.5						
45.5						
46.5						
47.5						
48.5						
49.5						
50.5						
51.5						
52.5						
53.5						
54.5						
55.5	90,562		0.0000			
56.5						
57.5						
58.5	73,738		0.0000			
59.5						

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L&P JURISDICTION
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

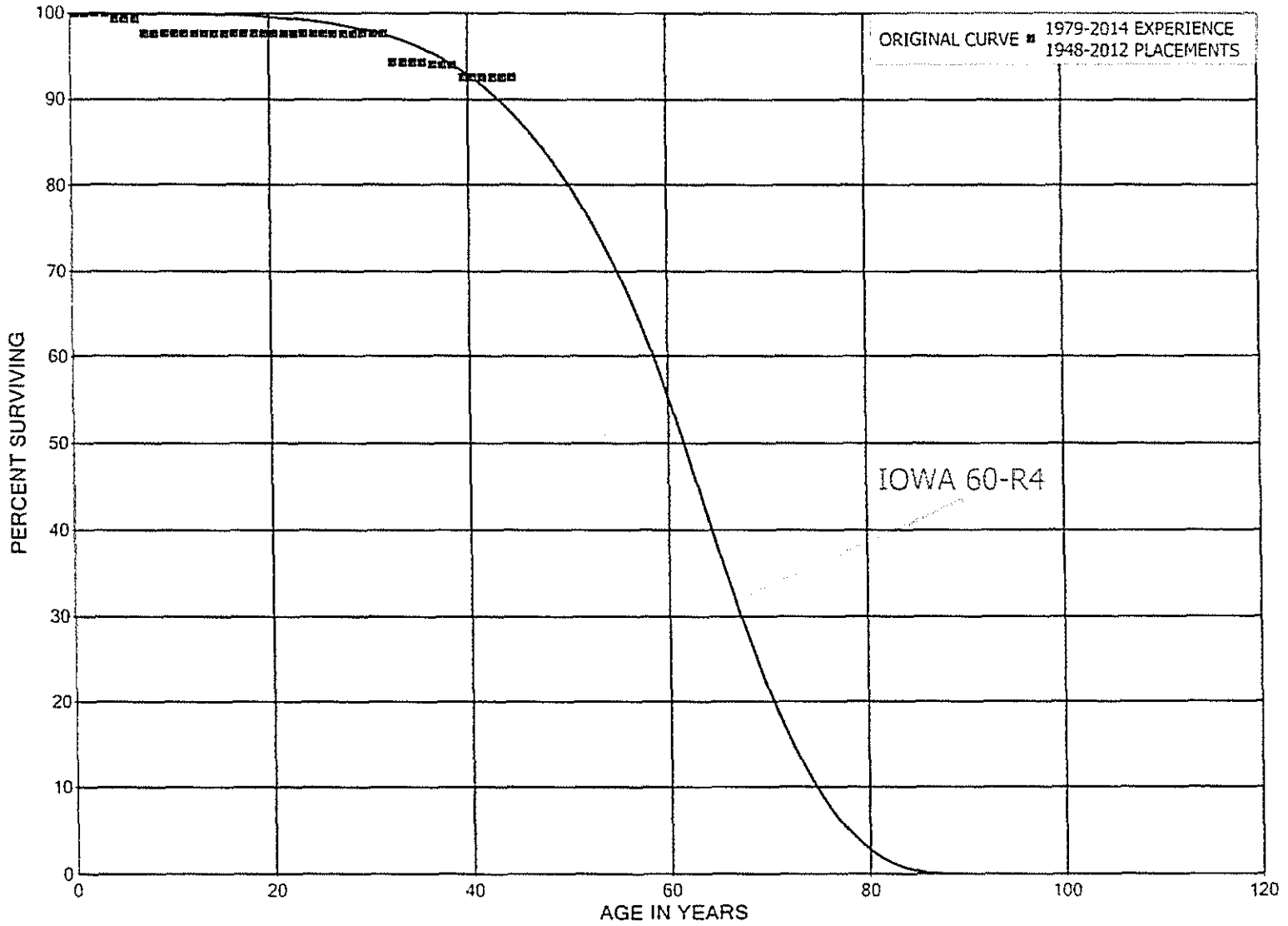
ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2011

EXPERIENCE BAND 2008-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,829		0.0000	1.0000	100.00
0.5	7,829		0.0000	1.0000	100.00
1.5	7,829		0.0000	1.0000	100.00
2.5	7,829		0.0000	1.0000	100.00
3.5	11,050		0.0000	1.0000	100.00
4.5					100.00
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5	20,000		0.0000		
20.5					

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2012			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	347,801		0.0000	1.0000	100.00
0.5	347,801		0.0000	1.0000	100.00
1.5	347,801		0.0000	1.0000	100.00
2.5	328,881		0.0000	1.0000	100.00
3.5	264,412	1,858	0.0070	0.9930	100.00
4.5	223,344		0.0000	1.0000	99.30
5.5	212,722		0.0000	1.0000	99.30
6.5	212,722	3,540	0.0166	0.9834	99.30
7.5	275,555		0.0000	1.0000	97.64
8.5	291,687		0.0000	1.0000	97.64
9.5	205,370		0.0000	1.0000	97.64
10.5	205,370		0.0000	1.0000	97.64
11.5	205,370		0.0000	1.0000	97.64
12.5	210,255		0.0000	1.0000	97.64
13.5	210,255		0.0000	1.0000	97.64
14.5	210,255		0.0000	1.0000	97.64
15.5	210,255		0.0000	1.0000	97.64
16.5	274,556		0.0000	1.0000	97.64
17.5	274,556		0.0000	1.0000	97.64
18.5	274,556		0.0000	1.0000	97.64
19.5	274,556		0.0000	1.0000	97.64
20.5	193,382		0.0000	1.0000	97.64
21.5	107,018		0.0000	1.0000	97.64
22.5	96,421		0.0000	1.0000	97.64
23.5	96,421		0.0000	1.0000	97.64
24.5	96,421		0.0000	1.0000	97.64
25.5	91,536		0.0000	1.0000	97.64
26.5	91,536		0.0000	1.0000	97.64
27.5	91,536		0.0000	1.0000	97.64
28.5	91,536		0.0000	1.0000	97.64
29.5	27,235		0.0000	1.0000	97.64
30.5	90,793		0.0000	1.0000	97.64
31.5	95,359	3,270	0.0343	0.9657	97.64
32.5	92,089		0.0000	1.0000	94.30
33.5	92,089		0.0000	1.0000	94.30
34.5	64,854		0.0000	1.0000	94.30
35.5	64,854	217	0.0033	0.9967	94.30
36.5	64,637		0.0000	1.0000	93.98
37.5	64,637		0.0000	1.0000	93.98
38.5	64,637	999	0.0155	0.9845	93.98

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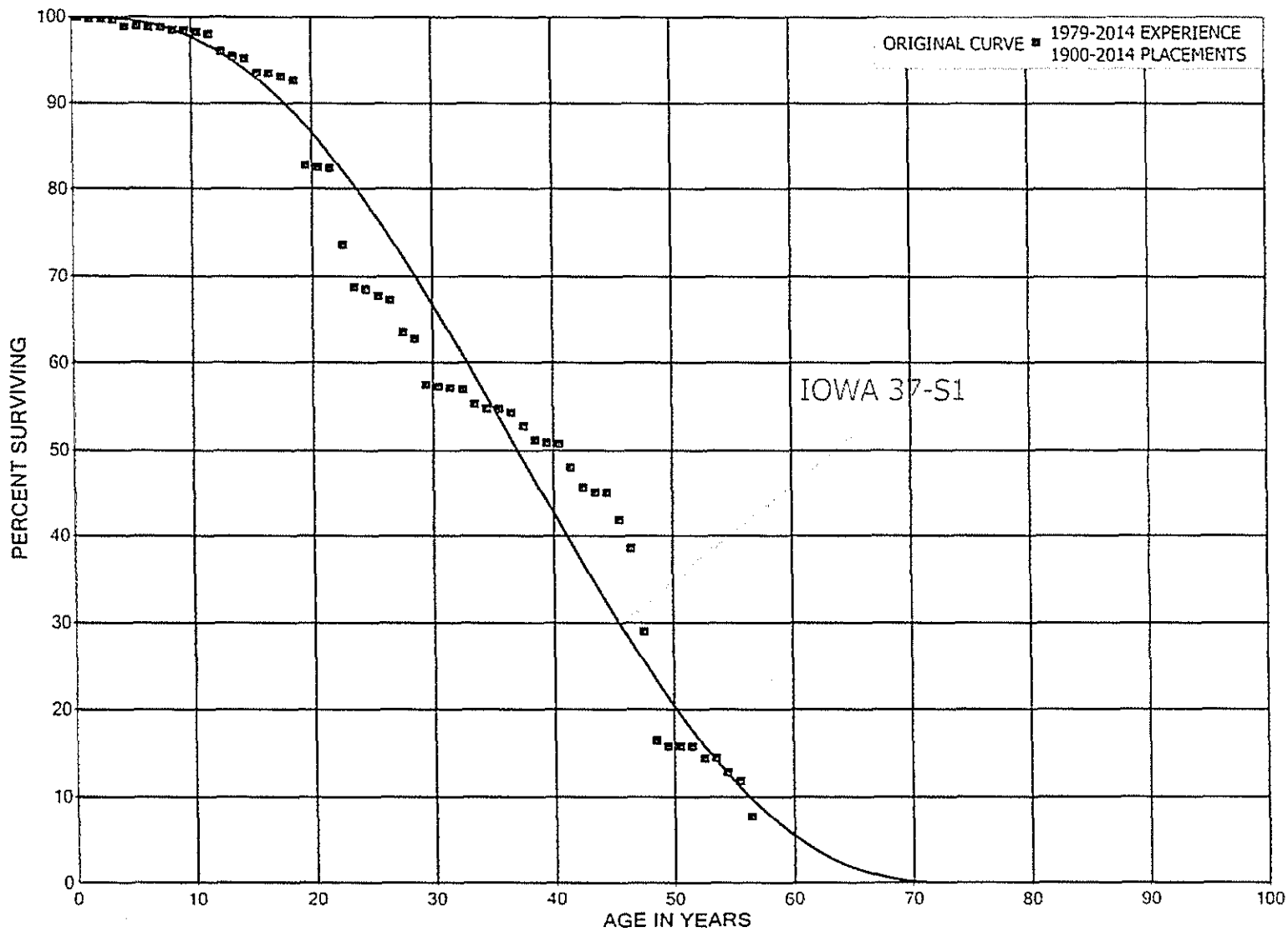
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2012			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,638		0.0000	1.0000	92.53
40.5	63,638		0.0000	1.0000	92.53
41.5	63,638		0.0000	1.0000	92.53
42.5	63,638		0.0000	1.0000	92.53
43.5	4,775		0.0000	1.0000	92.53
44.5	209		0.0000	1.0000	92.53
45.5	209		0.0000	1.0000	92.53
46.5	209		0.0000	1.0000	92.53
47.5	209		0.0000	1.0000	92.53
48.5	209		0.0000	1.0000	92.53
49.5	209		0.0000	1.0000	92.53
50.5	209		0.0000	1.0000	92.53
51.5	209		0.0000	1.0000	92.53
52.5	209		0.0000	1.0000	92.53
53.5					92.53



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 37-S1

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,401,401	1,763	0.0000	1.0000	100.00
0.5	36,517,315	86,855	0.0024	0.9976	100.00
1.5	24,629,315	6,362	0.0003	0.9997	99.76
2.5	16,836,862	22,367	0.0013	0.9987	99.73
3.5	14,601,862	117,044	0.0080	0.9920	99.60
4.5	13,615,456	2,552	0.0002	0.9998	98.80
5.5	15,075,231	8,276	0.0005	0.9995	98.78
6.5	11,677,314	4,942	0.0004	0.9996	98.73
7.5	12,959,938	34,338	0.0026	0.9974	98.69
8.5	13,217,743	10,197	0.0008	0.9992	98.42
9.5	11,482,742	19,924	0.0017	0.9983	98.35
10.5	11,444,111	21,363	0.0019	0.9981	98.18
11.5	11,702,881	238,523	0.0204	0.9796	97.99
12.5	9,758,253	62,732	0.0064	0.9936	96.00
13.5	9,598,722	16,090	0.0017	0.9983	95.38
14.5	9,734,922	175,440	0.0180	0.9820	95.22
15.5	9,571,608	7,077	0.0007	0.9993	93.50
16.5	9,089,266	39,846	0.0044	0.9956	93.44
17.5	8,384,112	39,527	0.0047	0.9953	93.03
18.5	7,868,102	825,911	0.1050	0.8950	92.59
19.5	6,873,671	23,896	0.0035	0.9965	82.87
20.5	6,220,208	5,087	0.0008	0.9992	82.58
21.5	5,708,072	612,552	0.1073	0.8927	82.51
22.5	4,465,887	297,329	0.0666	0.9334	73.66
23.5	4,174,018	13,500	0.0032	0.9968	68.75
24.5	4,213,361	49,495	0.0117	0.9883	68.53
25.5	3,869,886	24,169	0.0062	0.9938	67.73
26.5	3,798,632	212,097	0.0558	0.9442	67.30
27.5	3,402,154	44,389	0.0130	0.9870	63.55
28.5	3,432,640	284,443	0.0829	0.9171	62.72
29.5	2,550,555	9,543	0.0037	0.9963	57.52
30.5	2,804,521	6,021	0.0021	0.9979	57.30
31.5	2,863,429	12,225	0.0043	0.9957	57.18
32.5	2,833,346	83,825	0.0296	0.9704	56.94
33.5	2,834,439	29,245	0.0103	0.9897	55.25
34.5	2,146,806	147	0.0001	0.9999	54.68
35.5	2,018,284	15,381	0.0076	0.9924	54.68
36.5	1,970,629	55,337	0.0281	0.9719	54.26
37.5	1,736,189	51,919	0.0299	0.9701	52.74
38.5	1,548,980	10,815	0.0070	0.9930	51.16

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,443,453	821	0.0006	0.9994	50.80
40.5	1,222,223	67,822	0.0555	0.9445	50.78
41.5	1,210,307	59,452	0.0491	0.9509	47.96
42.5	1,273,871	15,925	0.0125	0.9875	45.60
43.5	504,035	121	0.0002	0.9998	45.03
44.5	395,248	28,215	0.0714	0.9286	45.02
45.5	349,246	27,181	0.0778	0.9222	41.81
46.5	257,880	63,993	0.2482	0.7518	38.55
47.5	68,408	29,759	0.4350	0.5650	28.99
48.5	39,846	1,641	0.0412	0.9588	16.38
49.5	29,813	20	0.0007	0.9993	15.70
50.5	29,072		0.0000	1.0000	15.69
51.5	27,900	2,272	0.0814	0.9186	15.69
52.5	24,390		0.0000	1.0000	14.41
53.5	16,582	1,969	0.1187	0.8813	14.41
54.5	15,012	1,096	0.0730	0.9270	12.70
55.5	13,593	4,860	0.3575	0.6425	11.78
56.5	8,733		0.0000	1.0000	7.57
57.5	4,206		0.0000	1.0000	7.57
58.5	2,757		0.0000	1.0000	7.57
59.5	4,382		0.0000	1.0000	7.57
60.5	4,321		0.0000	1.0000	7.57
61.5	91,025		0.0000	1.0000	7.57
62.5	91,025	1,076	0.0118	0.9882	7.57
63.5	88,952		0.0000	1.0000	7.48
64.5	87,327		0.0000	1.0000	7.48
65.5	87,783		0.0000	1.0000	7.48
66.5	1,027		0.0000	1.0000	7.48
67.5	1,027		0.0000	1.0000	7.48
68.5	1,027		0.0000	1.0000	7.48
69.5	1,027	571	0.5560	0.4440	7.48
70.5	456		0.0000	1.0000	3.32
71.5	456		0.0000	1.0000	3.32
72.5	456	456	1.0000		3.32
73.5					
74.5					
75.5					
76.5					
77.5	2,904		0.0000		
78.5	34,324		0.0000		

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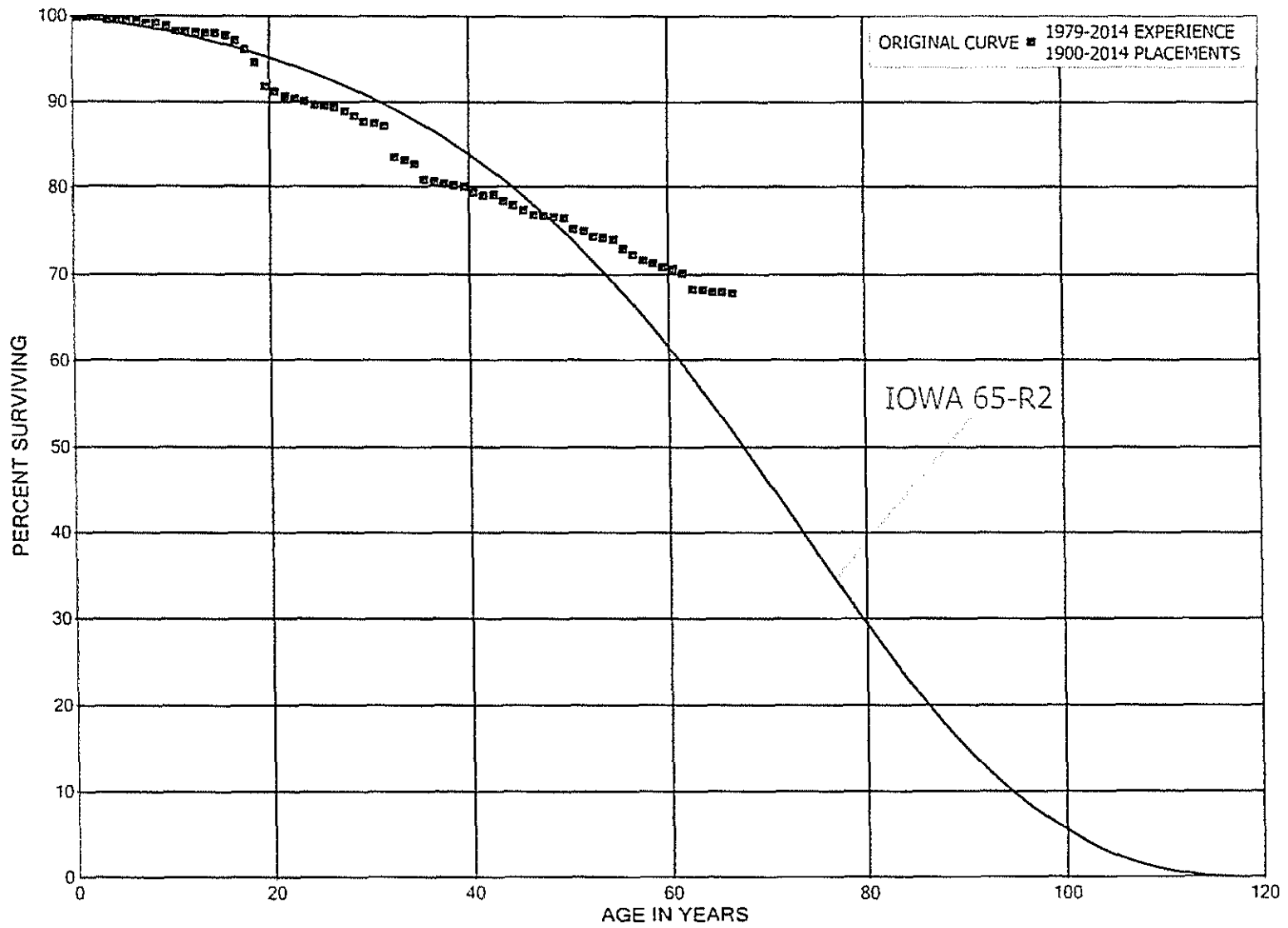
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,324		0.0000		
80.5	34,324		0.0000		
81.5	34,324		0.0000		
82.5	34,324		0.0000		
83.5	34,324	2,904	0.0846		
84.5	31,420		0.0000		
85.5	31,420		0.0000		
86.5	31,420		0.0000		
87.5	31,420		0.0000		
88.5	31,420		0.0000		
89.5	31,420		0.0000		
90.5	31,420		0.0000		
91.5	31,420		0.0000		
92.5	31,420	31,420	1.0000		
93.5					



KCP&L - GREATER MISSOURI OPERATIONS
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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,947,118	16,430	0.0012	0.9988	100.00
0.5	13,732,695	419	0.0000	1.0000	99.88
1.5	12,635,640		0.0000	1.0000	99.88
2.5	11,799,294	44,050	0.0037	0.9963	99.88
3.5	11,506,929	2,194	0.0002	0.9998	99.51
4.5	10,249,776	2,173	0.0002	0.9998	99.49
5.5	9,970,280	6,541	0.0007	0.9993	99.47
6.5	9,749,176	18,875	0.0019	0.9981	99.40
7.5	7,562,182	435	0.0001	0.9999	99.21
8.5	9,462,672	39,101	0.0041	0.9959	99.20
9.5	8,930,134	56,121	0.0063	0.9937	98.79
10.5	8,518,011	3,547	0.0004	0.9996	98.17
11.5	8,344,806	5,592	0.0007	0.9993	98.13
12.5	8,255,583	12,398	0.0015	0.9985	98.07
13.5	8,258,043		0.0000	1.0000	97.92
14.5	8,273,262	26,681	0.0032	0.9968	97.92
15.5	8,218,136	42,516	0.0052	0.9948	97.60
16.5	7,995,749	86,383	0.0108	0.9892	97.10
17.5	7,961,814	124,621	0.0157	0.9843	96.05
18.5	6,241,694	183,905	0.0295	0.9705	94.54
19.5	5,725,506	39,280	0.0069	0.9931	91.76
20.5	5,289,728	27,757	0.0052	0.9948	91.13
21.5	5,076,796	21,704	0.0043	0.9957	90.65
22.5	5,032,822	12,605	0.0025	0.9975	90.26
23.5	5,229,533	24,051	0.0046	0.9954	90.04
24.5	5,190,737	6,965	0.0013	0.9987	89.62
25.5	5,022,615	9,244	0.0018	0.9982	89.50
26.5	4,897,279	27,278	0.0056	0.9944	89.34
27.5	4,829,460	28,531	0.0059	0.9941	88.84
28.5	4,712,211	36,068	0.0077	0.9923	88.32
29.5	4,632,870	11,969	0.0026	0.9974	87.64
30.5	4,975,432	17,462	0.0035	0.9965	87.41
31.5	4,967,154	208,451	0.0420	0.9580	87.11
32.5	4,758,749	17,897	0.0038	0.9962	83.45
33.5	4,582,233	25,373	0.0055	0.9945	83.14
34.5	4,538,810	101,370	0.0223	0.9777	82.68
35.5	3,948,021	9,587	0.0024	0.9976	80.83
36.5	3,294,238	8,387	0.0025	0.9975	80.63
37.5	3,280,021	9,128	0.0028	0.9972	80.43
38.5	3,247,493	5,575	0.0017	0.9983	80.21

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,817,411	24,635	0.0087	0.9913	80.07
40.5	2,776,085	8,735	0.0031	0.9969	79.37
41.5	2,759,746	3,308	0.0012	0.9988	79.12
42.5	2,745,809	22,691	0.0083	0.9917	79.02
43.5	2,693,443	15,826	0.0059	0.9941	78.37
44.5	741,489	4,422	0.0060	0.9940	77.91
45.5	724,365	6,038	0.0083	0.9917	77.45
46.5	602,939	789	0.0013	0.9987	76.80
47.5	583,391	987	0.0017	0.9983	76.70
48.5	539,628	512	0.0009	0.9991	76.57
49.5	518,450	8,957	0.0173	0.9827	76.50
50.5	511,158	1,758	0.0034	0.9966	75.18
51.5	503,986	4,018	0.0080	0.9920	74.92
52.5	498,605	856	0.0017	0.9983	74.32
53.5	504,176	2,016	0.0040	0.9960	74.19
54.5	501,957	6,112	0.0122	0.9878	73.90
55.5	472,126	4,870	0.0103	0.9897	73.00
56.5	451,045	4,092	0.0091	0.9909	72.24
57.5	419,258	1,477	0.0035	0.9965	71.59
58.5	416,952	3,090	0.0074	0.9926	71.33
59.5	378,178	863	0.0023	0.9977	70.81
60.5	359,575	2,706	0.0075	0.9925	70.64
61.5	345,637	9,017	0.0261	0.9739	70.11
62.5	335,979	722	0.0021	0.9979	68.28
63.5	334,507	730	0.0022	0.9978	68.14
64.5	359,417	308	0.0009	0.9991	67.99
65.5	357,390	658	0.0018	0.9982	67.93
66.5	16,313	157	0.0096	0.9904	67.81
67.5	15,820	157	0.0099	0.9901	67.15
68.5	15,298	106	0.0070	0.9930	66.49
69.5	15,114	56	0.0037	0.9963	66.02
70.5	15,058	13	0.0008	0.9992	65.78
71.5	14,934	26	0.0017	0.9983	65.73
72.5	14,219	86	0.0060	0.9940	65.61
73.5	13,731	300	0.0219	0.9781	65.22
74.5	13,418	1,197	0.0892	0.9108	63.79
75.5	12,221	632	0.0517	0.9483	58.10
76.5	11,573	154	0.0133	0.9867	55.10
77.5	11,368	54	0.0048	0.9952	54.36
78.5	13,140	188	0.0143	0.9857	54.10

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

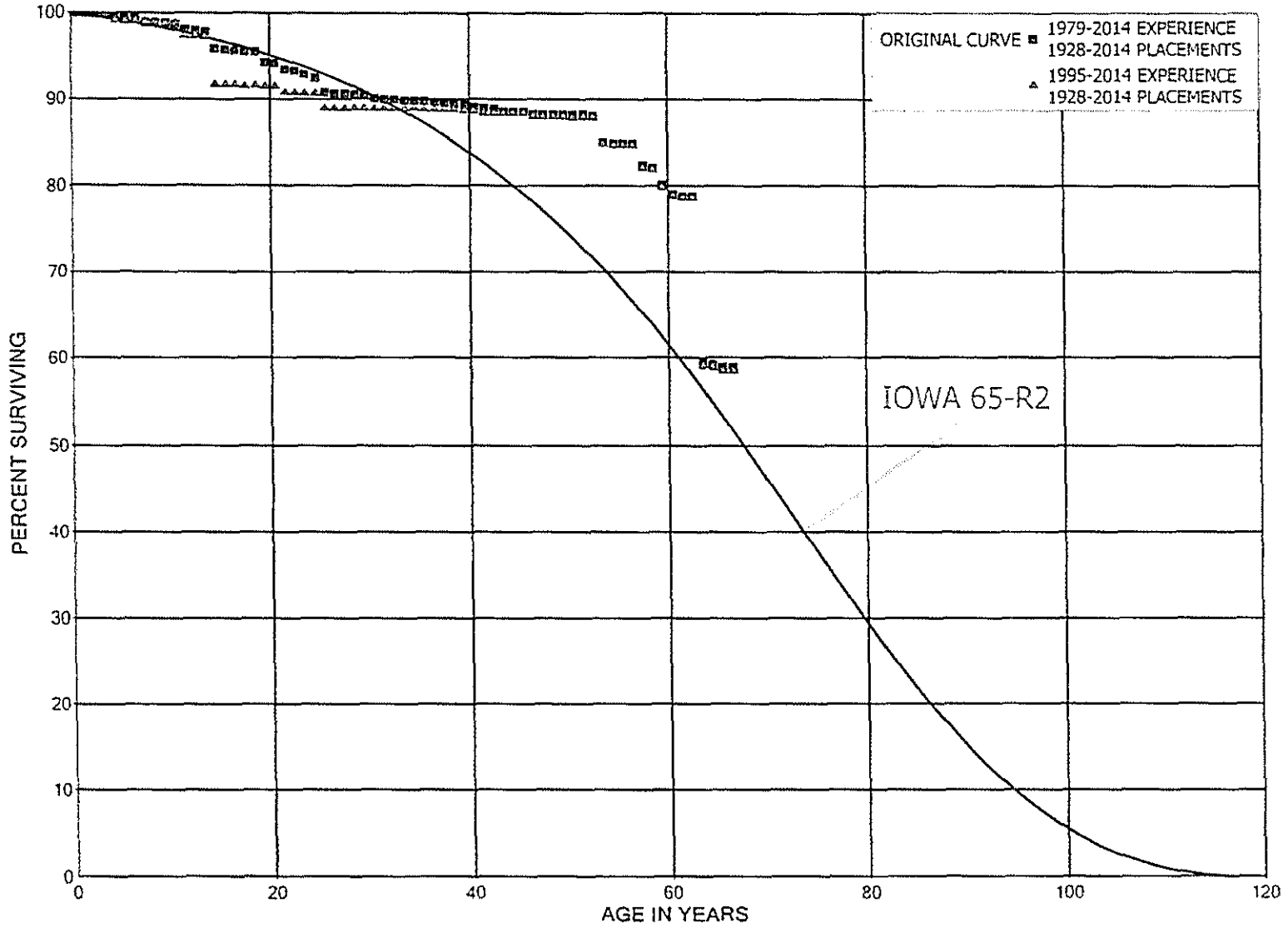
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	12,951	51	0.0039	0.9961	53.33	
80.5	12,901	34	0.0026	0.9974	53.12	
81.5	12,867	0	0.0000	1.0000	52.98	
82.5	12,867	8	0.0006	0.9994	52.98	
83.5	12,565	95	0.0076	0.9924	52.95	
84.5	11,065	37	0.0034	0.9966	52.55	
85.5	10,327	651	0.0631	0.9369	52.37	
86.5	2,965		0.0000	1.0000	49.07	
87.5	2,965		0.0000	1.0000	49.07	
88.5	2,965		0.0000	1.0000	49.07	
89.5	2,965		0.0000	1.0000	49.07	
90.5	2,965		0.0000	1.0000	49.07	
91.5	2,965		0.0000	1.0000	49.07	
92.5	2,965		0.0000	1.0000	49.07	
93.5	2,965	2,965	1.0000		49.07	
94.5						



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ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,357,018		0.0000	1.0000	100.00
0.5	8,016,261	8,570	0.0011	0.9989	100.00
1.5	7,465,226	3,527	0.0005	0.9995	99.89
2.5	7,360,096	2,357	0.0003	0.9997	99.85
3.5	5,551,388	26,208	0.0047	0.9953	99.81
4.5	5,604,650	3,215	0.0006	0.9994	99.34
5.5	5,612,878	2,346	0.0004	0.9996	99.29
6.5	5,628,135	22,004	0.0039	0.9961	99.24
7.5	5,503,750	2,308	0.0004	0.9996	98.86
8.5	7,279,411	1,524	0.0002	0.9998	98.81
9.5	7,189,948	15,336	0.0021	0.9979	98.79
10.5	7,266,378	39,554	0.0054	0.9946	98.58
11.5	7,229,792	3,628	0.0005	0.9995	98.05
12.5	7,220,411	13,600	0.0019	0.9981	98.00
13.5	7,229,187	148,904	0.0206	0.9794	97.81
14.5	7,055,318	5,820	0.0008	0.9992	95.80
15.5	7,066,134	9,166	0.0013	0.9987	95.72
16.5	6,900,809	5,310	0.0008	0.9992	95.60
17.5	6,863,394	3,954	0.0006	0.9994	95.52
18.5	6,236,072	78,571	0.0126	0.9874	95.47
19.5	6,210,096	4,961	0.0008	0.9992	94.26
20.5	5,919,989	47,098	0.0080	0.9920	94.19
21.5	5,747,393	16,752	0.0029	0.9971	93.44
22.5	5,712,822	21,702	0.0038	0.9962	93.17
23.5	5,702,271	27,141	0.0048	0.9952	92.81
24.5	5,689,182	100,331	0.0176	0.9824	92.37
25.5	5,572,654	6,959	0.0012	0.9988	90.74
26.5	5,519,489	238	0.0000	1.0000	90.63
27.5	5,526,345	8,684	0.0016	0.9984	90.62
28.5	5,498,149	4,761	0.0009	0.9991	90.48
29.5	5,360,615	23,274	0.0043	0.9957	90.40
30.5	5,559,669	3,530	0.0006	0.9994	90.01
31.5	5,547,314	120	0.0000	1.0000	89.95
32.5	5,524,319	10,553	0.0019	0.9981	89.95
33.5	5,401,398	4,109	0.0008	0.9992	89.78
34.5	5,296,024	1,345	0.0003	0.9997	89.71
35.5	4,303,475	4,346	0.0010	0.9990	89.69
36.5	3,512,460	3,456	0.0010	0.9990	89.60
37.5	3,444,221	5,100	0.0015	0.9985	89.51
38.5	3,323,961	4,925	0.0015	0.9985	89.38

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,689,978	5,780	0.0021	0.9979	89.25
40.5	2,624,638	3,684	0.0014	0.9986	89.05
41.5	2,610,016	3,483	0.0013	0.9987	88.93
42.5	2,594,133	8,919	0.0034	0.9966	88.81
43.5	2,546,405	780	0.0003	0.9997	88.50
44.5	770,786	119	0.0002	0.9998	88.48
45.5	769,290	2,262	0.0029	0.9971	88.46
46.5	640,649	141	0.0002	0.9998	88.20
47.5	626,006	39	0.0001	0.9999	88.18
48.5	625,724	15	0.0000	1.0000	88.18
49.5	608,383	144	0.0002	0.9998	88.18
50.5	601,752	189	0.0003	0.9997	88.16
51.5	584,213	977	0.0017	0.9983	88.13
52.5	581,105	19,060	0.0328	0.9672	87.98
53.5	549,235	563	0.0010	0.9990	85.10
54.5	539,301	27	0.0001	0.9999	85.01
55.5	467,941	274	0.0006	0.9994	85.00
56.5	462,112	14,115	0.0305	0.9695	84.95
57.5	374,198	1,199	0.0032	0.9968	82.36
58.5	371,096	8,755	0.0236	0.9764	82.10
59.5	341,081	4,516	0.0132	0.9868	80.16
60.5	326,068	905	0.0028	0.9972	79.10
61.5	323,987	9	0.0000	1.0000	78.88
62.5	320,774	78,762	0.2455	0.7545	78.88
63.5	238,500	1,003	0.0042	0.9958	59.51
64.5	332,999	1,608	0.0048	0.9952	59.26
65.5	322,752	32	0.0001	0.9999	58.97
66.5	14,293	3	0.0002	0.9998	58.97
67.5	11,860	3	0.0002	0.9998	58.95
68.5	11,857	403	0.0340	0.9660	58.94
69.5	11,371	397	0.0349	0.9651	56.93
70.5	10,974	214	0.0195	0.9805	54.95
71.5	10,760	37	0.0034	0.9966	53.88
72.5	10,302	520	0.0504	0.9496	53.69
73.5	8,768	137	0.0156	0.9844	50.98
74.5	8,172		0.0000	1.0000	50.19
75.5	8,105		0.0000	1.0000	50.19
76.5	3,149		0.0000	1.0000	50.19
77.5	3,149	22	0.0069	0.9931	50.19
78.5	3,127	3	0.0011	0.9989	49.84

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,124	2	0.0007	0.9993	49.79	
80.5	3,122	288	0.0923	0.9077	49.75	
81.5	2,787	313	0.1122	0.8878	45.16	
82.5	2,474	271	0.1096	0.8904	40.09	
83.5	2,203	17	0.0076	0.9924	35.70	
84.5	1,434		0.0000	1.0000	35.43	
85.5	662		0.0000	1.0000	35.43	
86.5					35.43	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,961,700		0.0000	1.0000	100.00
0.5	5,123,001	5,392	0.0011	0.9989	100.00
1.5	4,733,706	68	0.0000	1.0000	99.89
2.5	4,535,561	1,478	0.0003	0.9997	99.89
3.5	2,037,202	16,697	0.0082	0.9918	99.86
4.5	2,055,431	2,717	0.0013	0.9987	99.04
5.5	2,070,168		0.0000	1.0000	98.91
6.5	2,120,916		0.0000	1.0000	98.91
7.5	2,006,578	111	0.0001	0.9999	98.91
8.5	1,990,491	986	0.0005	0.9995	98.91
9.5	2,020,814	4	0.0000	1.0000	98.86
10.5	2,032,631	33,171	0.0163	0.9837	98.86
11.5	1,996,544	143	0.0001	0.9999	97.24
12.5	2,012,228	1,244	0.0006	0.9994	97.24
13.5	2,123,895	120,748	0.0569	0.9431	97.18
14.5	2,099,825	917	0.0004	0.9996	91.65
15.5	3,090,465	1,737	0.0006	0.9994	91.61
16.5	3,716,581	733	0.0002	0.9998	91.56
17.5	3,738,217	831	0.0002	0.9998	91.54
18.5	3,198,284	2,543	0.0008	0.9992	91.52
19.5	3,807,097		0.0000	1.0000	91.45
20.5	3,581,358	33,521	0.0094	0.9906	91.45
21.5	3,328,659	52	0.0000	1.0000	90.59
22.5	3,318,156	2	0.0000	1.0000	90.59
23.5	3,429,215	179	0.0001	0.9999	90.59
24.5	5,206,201	97,568	0.0187	0.9813	90.59
25.5	5,092,042		0.0000	1.0000	88.89
26.5	5,169,961	31	0.0000	1.0000	88.89
27.5	5,149,760	169	0.0000	1.0000	88.89
28.5	5,130,177	682	0.0001	0.9999	88.89
29.5	5,015,387	1,874	0.0004	0.9996	88.87
30.5	4,930,255	1,521	0.0003	0.9997	88.84
31.5	4,927,710	120	0.0000	1.0000	88.81
32.5	4,907,721	219	0.0000	1.0000	88.81
33.5	4,807,903	1,209	0.0003	0.9997	88.81
34.5	4,715,935	498	0.0001	0.9999	88.78
35.5	3,795,632	13	0.0000	1.0000	88.78
36.5	3,015,220	50	0.0000	1.0000	88.78
37.5	3,034,865	1,176	0.0004	0.9996	88.77
38.5	2,920,481	4,275	0.0015	0.9985	88.74

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,319,513	3,536	0.0015	0.9985	88.61	
40.5	2,263,587	3,657	0.0016	0.9984	88.47	
41.5	2,250,607	28	0.0000	1.0000	88.33	
42.5	2,242,582	1,328	0.0006	0.9994	88.33	
43.5	2,219,878	776	0.0003	0.9997	88.28	
44.5	445,551	16	0.0000	1.0000	88.25	
45.5	444,078	2,262	0.0051	0.9949	88.24	
46.5	625,883	4	0.0000	1.0000	87.79	
47.5	614,674	24	0.0000	1.0000	87.79	
48.5	613,347	15	0.0000	1.0000	87.79	
49.5	594,819	135	0.0002	0.9998	87.79	
50.5	586,577	10	0.0000	1.0000	87.77	
51.5	569,311	244	0.0004	0.9996	87.77	
52.5	567,535	19,001	0.0335	0.9665	87.73	
53.5	537,657	559	0.0010	0.9990	84.79	
54.5	528,374	27	0.0001	0.9999	84.70	
55.5	457,108	57	0.0001	0.9999	84.70	
56.5	458,747	14,115	0.0308	0.9692	84.69	
57.5	370,833	1,175	0.0032	0.9968	82.08	
58.5	367,755	8,750	0.0238	0.9762	81.82	
59.5	337,745	4,510	0.0134	0.9866	79.88	
60.5	322,738	902	0.0028	0.9972	78.81	
61.5	320,740	6	0.0000	1.0000	78.59	
62.5	317,535	78,762	0.2480	0.7520	78.59	
63.5	235,261	1,003	0.0043	0.9957	59.10	
64.5	330,820	1,608	0.0049	0.9951	58.84	
65.5	321,660	32	0.0001	0.9999	58.56	
66.5	14,293	3	0.0002	0.9998	58.55	
67.5	11,860	3	0.0002	0.9998	58.54	
68.5	11,857	403	0.0340	0.9660	58.52	
69.5	11,371	397	0.0349	0.9651	56.53	
70.5	10,974	214	0.0195	0.9805	54.56	
71.5	10,760	37	0.0034	0.9966	53.50	
72.5	10,302	520	0.0504	0.9496	53.31	
73.5	8,768	137	0.0156	0.9844	50.62	
74.5	8,172		0.0000	1.0000	49.84	
75.5	8,105		0.0000	1.0000	49.84	
76.5	3,149		0.0000	1.0000	49.83	
77.5	3,149	22	0.0069	0.9931	49.83	
78.5	3,127	3	0.0011	0.9989	49.49	

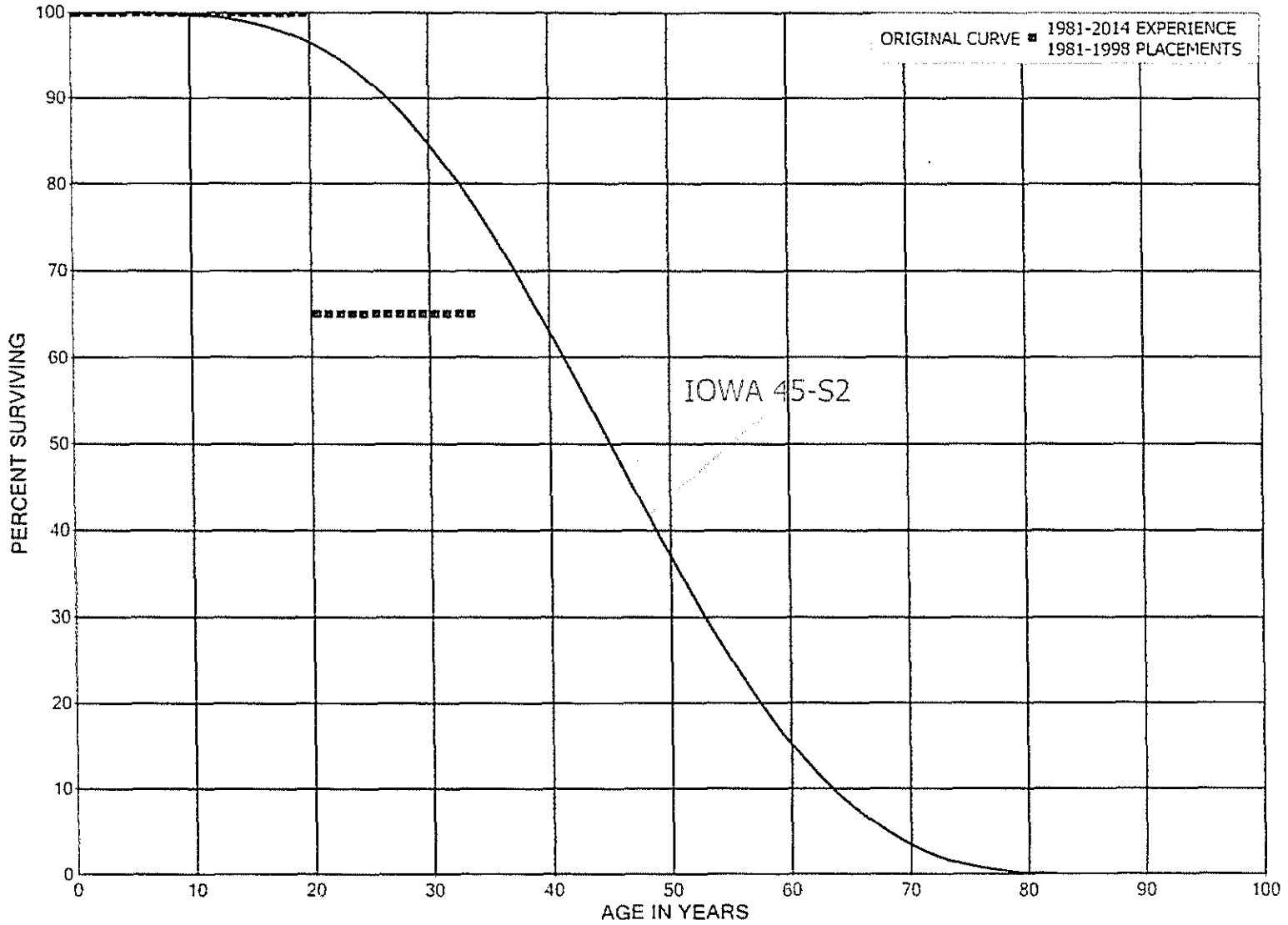
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,124	2	0.0007	0.9993	49.44	
80.5	3,122	288	0.0923	0.9077	49.40	
81.5	2,787	313	0.1122	0.8878	44.84	
82.5	2,474	271	0.1096	0.8904	39.81	
83.5	2,203	17	0.0076	0.9924	35.45	
84.5	1,434		0.0000	1.0000	35.18	
85.5	662		0.0000	1.0000	35.18	
86.5					35.18	

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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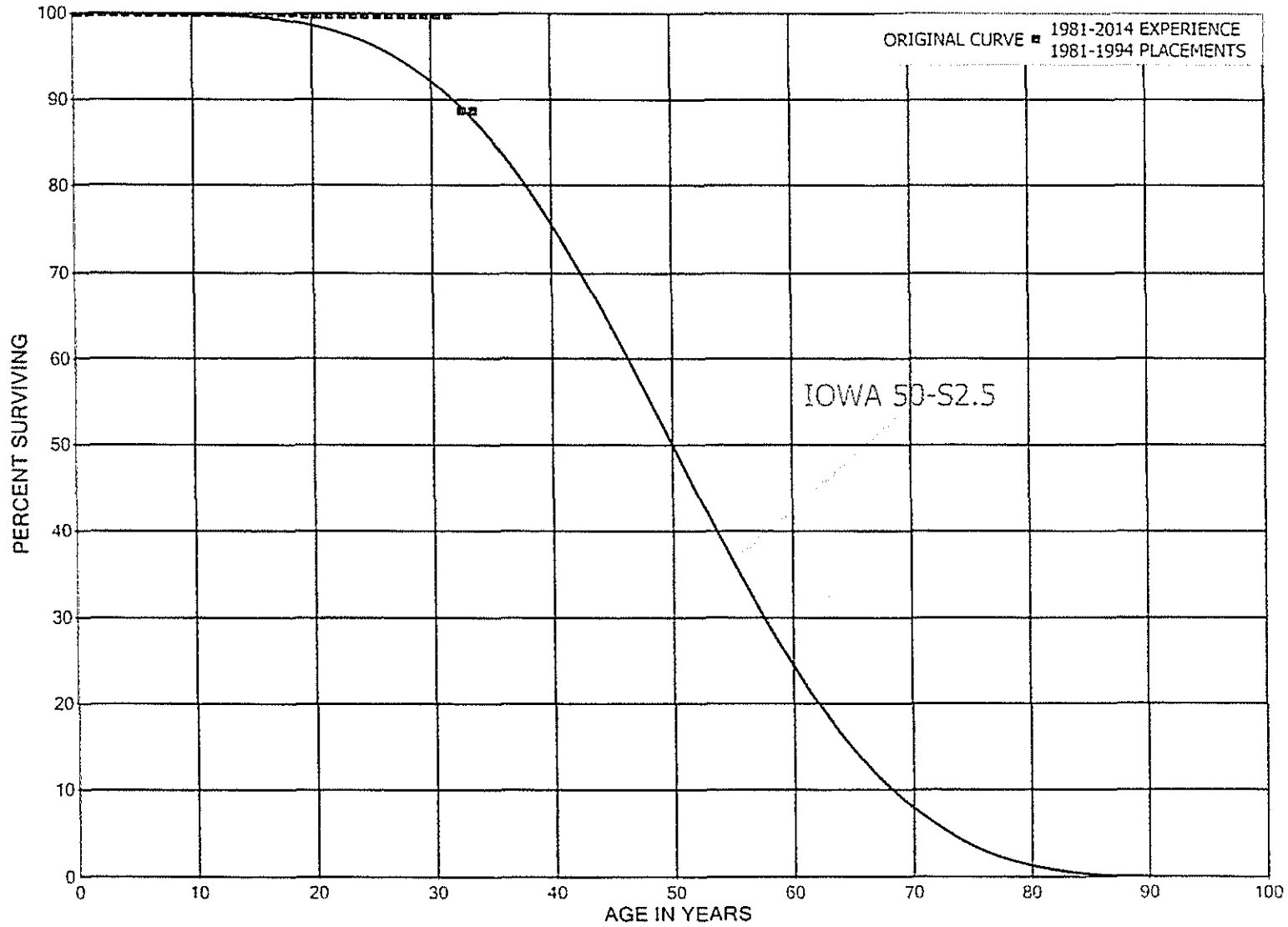
ACCOUNT 357. UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-1998			EXPERIENCE BAND 1981-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,708		0.0000	1.0000	100.00
0.5	13,708		0.0000	1.0000	100.00
1.5	13,708		0.0000	1.0000	100.00
2.5	13,708		0.0000	1.0000	100.00
3.5	13,708		0.0000	1.0000	100.00
4.5	13,708		0.0000	1.0000	100.00
5.5	13,708		0.0000	1.0000	100.00
6.5	13,708		0.0000	1.0000	100.00
7.5	22,944		0.0000	1.0000	100.00
8.5	22,944		0.0000	1.0000	100.00
9.5	22,944		0.0000	1.0000	100.00
10.5	22,944		0.0000	1.0000	100.00
11.5	22,944		0.0000	1.0000	100.00
12.5	22,944		0.0000	1.0000	100.00
13.5	22,944		0.0000	1.0000	100.00
14.5	22,944		0.0000	1.0000	100.00
15.5	22,944		0.0000	1.0000	100.00
16.5	19,465		0.0000	1.0000	100.00
17.5	19,465		0.0000	1.0000	100.00
18.5	19,465		0.0000	1.0000	100.00
19.5	19,465	6,796	0.3491	0.6509	100.00
20.5	3,433		0.0000	1.0000	65.09
21.5	3,433		0.0000	1.0000	65.09
22.5	3,433		0.0000	1.0000	65.09
23.5	3,433		0.0000	1.0000	65.09
24.5	3,433		0.0000	1.0000	65.09
25.5	3,433		0.0000	1.0000	65.09
26.5	3,433		0.0000	1.0000	65.09
27.5	3,433		0.0000	1.0000	65.09
28.5	3,433		0.0000	1.0000	65.09
29.5	3,433		0.0000	1.0000	65.09
30.5	3,433		0.0000	1.0000	65.09
31.5	3,433		0.0000	1.0000	65.09
32.5	3,433		0.0000	1.0000	65.09
33.5					65.09



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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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L&P JURISDICTION

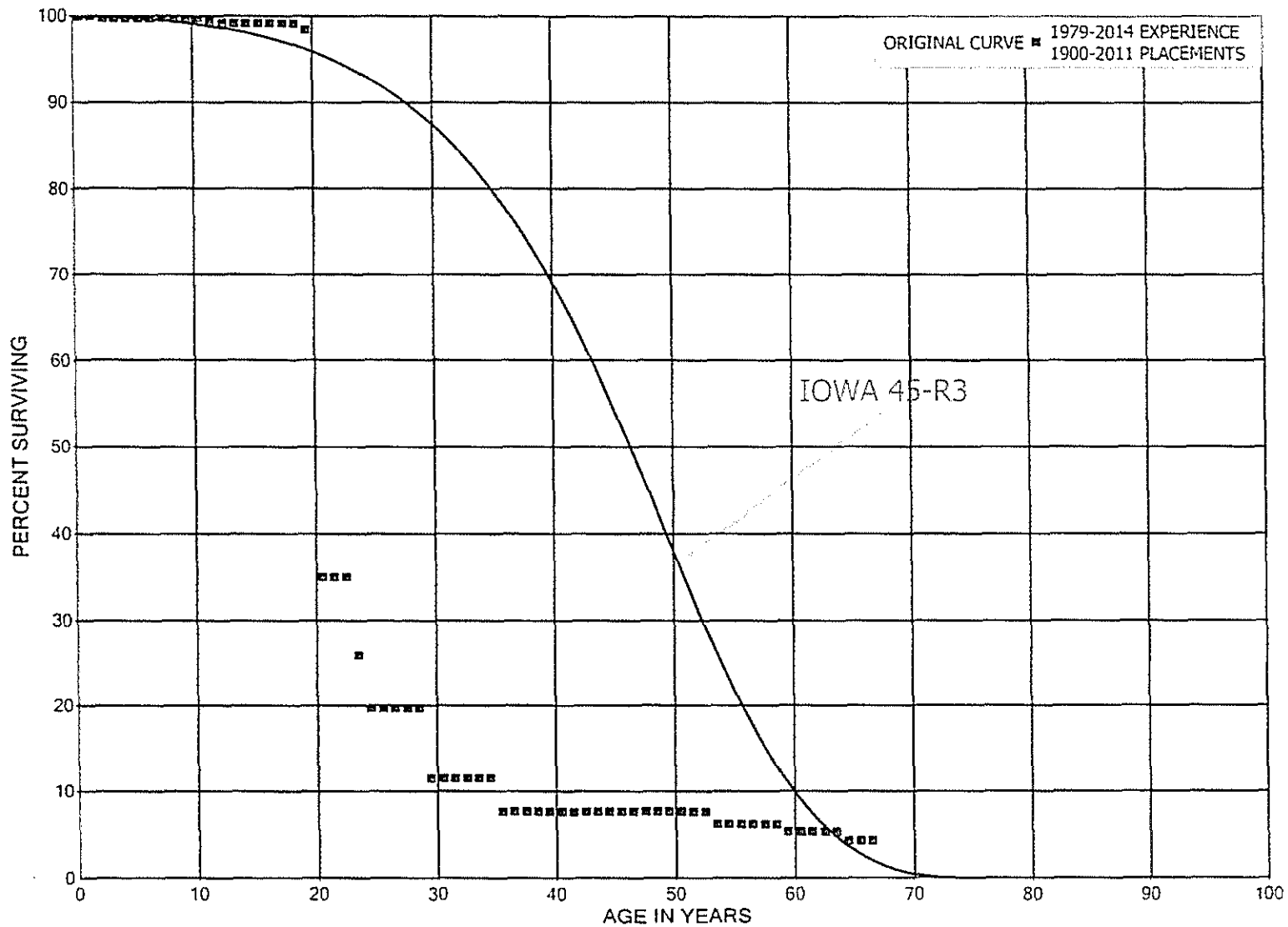
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-1994			EXPERIENCE BAND 1981-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,692		0.0000	1.0000	100.00
0.5	31,692		0.0000	1.0000	100.00
1.5	31,692		0.0000	1.0000	100.00
2.5	31,692		0.0000	1.0000	100.00
3.5	31,692		0.0000	1.0000	100.00
4.5	31,692		0.0000	1.0000	100.00
5.5	31,692		0.0000	1.0000	100.00
6.5	31,692		0.0000	1.0000	100.00
7.5	31,692		0.0000	1.0000	100.00
8.5	31,692		0.0000	1.0000	100.00
9.5	31,692		0.0000	1.0000	100.00
10.5	31,692		0.0000	1.0000	100.00
11.5	31,692		0.0000	1.0000	100.00
12.5	31,692		0.0000	1.0000	100.00
13.5	31,692		0.0000	1.0000	100.00
14.5	31,692		0.0000	1.0000	100.00
15.5	31,692		0.0000	1.0000	100.00
16.5	31,692		0.0000	1.0000	100.00
17.5	31,692		0.0000	1.0000	100.00
18.5	31,692	75	0.0024	0.9976	100.00
19.5	31,617		0.0000	1.0000	99.76
20.5	31,025		0.0000	1.0000	99.76
21.5	31,025		0.0000	1.0000	99.76
22.5	31,025		0.0000	1.0000	99.76
23.5	31,025		0.0000	1.0000	99.76
24.5	31,025		0.0000	1.0000	99.76
25.5	31,025		0.0000	1.0000	99.76
26.5	31,025		0.0000	1.0000	99.76
27.5	31,025		0.0000	1.0000	99.76
28.5	31,025		0.0000	1.0000	99.76
29.5	31,025		0.0000	1.0000	99.76
30.5	31,025		0.0000	1.0000	99.76
31.5	31,025	3,481	0.1122	0.8878	99.76
32.5	27,544		0.0000	1.0000	88.57
33.5					88.57



KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,545,427		0.0000	1.0000	100.00
0.5	2,545,427		0.0000	1.0000	100.00
1.5	2,538,992	8,268	0.0033	0.9967	100.00
2.5	2,528,791		0.0000	1.0000	99.67
3.5	2,488,979		0.0000	1.0000	99.67
4.5	2,487,170		0.0000	1.0000	99.67
5.5	2,485,107		0.0000	1.0000	99.67
6.5	2,109,312		0.0000	1.0000	99.67
7.5	2,044,295		0.0000	1.0000	99.67
8.5	2,044,295		0.0000	1.0000	99.67
9.5	1,875,849	51	0.0000	1.0000	99.67
10.5	1,875,798	8,148	0.0043	0.9957	99.67
11.5	1,867,650	2,021	0.0011	0.9989	99.24
12.5	1,866,503		0.0000	1.0000	99.13
13.5	1,862,288		0.0000	1.0000	99.13
14.5	1,802,514		0.0000	1.0000	99.13
15.5	1,829,653		0.0000	1.0000	99.13
16.5	949,601		0.0000	1.0000	99.13
17.5	802,968	874	0.0011	0.9989	99.13
18.5	245,278	1,676	0.0068	0.9932	99.02
19.5	53,014	34,182	0.6448	0.3552	98.35
20.5	18,832		0.0000	1.0000	34.94
21.5	11,161		0.0000	1.0000	34.94
22.5	11,161	2,891	0.2590	0.7410	34.94
23.5	14,474	3,502	0.2420	0.7580	25.89
24.5	10,972		0.0000	1.0000	19.62
25.5	10,972		0.0000	1.0000	19.62
26.5	10,972		0.0000	1.0000	19.62
27.5	11,216		0.0000	1.0000	19.62
28.5	13,827	5,728	0.4143	0.5857	19.62
29.5	8,099		0.0000	1.0000	11.49
30.5	8,099		0.0000	1.0000	11.49
31.5	8,475		0.0000	1.0000	11.49
32.5	11,154		0.0000	1.0000	11.49
33.5	11,154		0.0000	1.0000	11.49
34.5	6,870	2,297	0.3344	0.6656	11.49
35.5	4,573		0.0000	1.0000	7.65
36.5	4,573		0.0000	1.0000	7.65
37.5	4,089		0.0000	1.0000	7.65
38.5	4,089		0.0000	1.0000	7.65

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,089		0.0000	1.0000	7.65
40.5	4,089		0.0000	1.0000	7.65
41.5	4,089		0.0000	1.0000	7.65
42.5	4,089		0.0000	1.0000	7.65
43.5	4,089		0.0000	1.0000	7.65
44.5	4,089		0.0000	1.0000	7.65
45.5	1,410		0.0000	1.0000	7.65
46.5	1,411		0.0000	1.0000	7.65
47.5	1,411		0.0000	1.0000	7.65
48.5	1,411		0.0000	1.0000	7.65
49.5	1,411		0.0000	1.0000	7.65
50.5	1,411		0.0000	1.0000	7.65
51.5	1,411		0.0000	1.0000	7.65
52.5	1,411	271	0.1922	0.8078	7.65
53.5	1,349		0.0000	1.0000	6.18
54.5	1,349		0.0000	1.0000	6.18
55.5	1,349		0.0000	1.0000	6.18
56.5	1,349		0.0000	1.0000	6.18
57.5	1,349		0.0000	1.0000	6.18
58.5	1,349	205	0.1523	0.8477	6.18
59.5	1,143		0.0000	1.0000	5.24
60.5	1,143		0.0000	1.0000	5.24
61.5	1,143		0.0000	1.0000	5.24
62.5	1,143		0.0000	1.0000	5.24
63.5	899	162	0.1801	0.8199	5.24
64.5	585		0.0000	1.0000	4.30
65.5	585		0.0000	1.0000	4.30
66.5	376	376	1.0000		4.30
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	15,398		0.0000		

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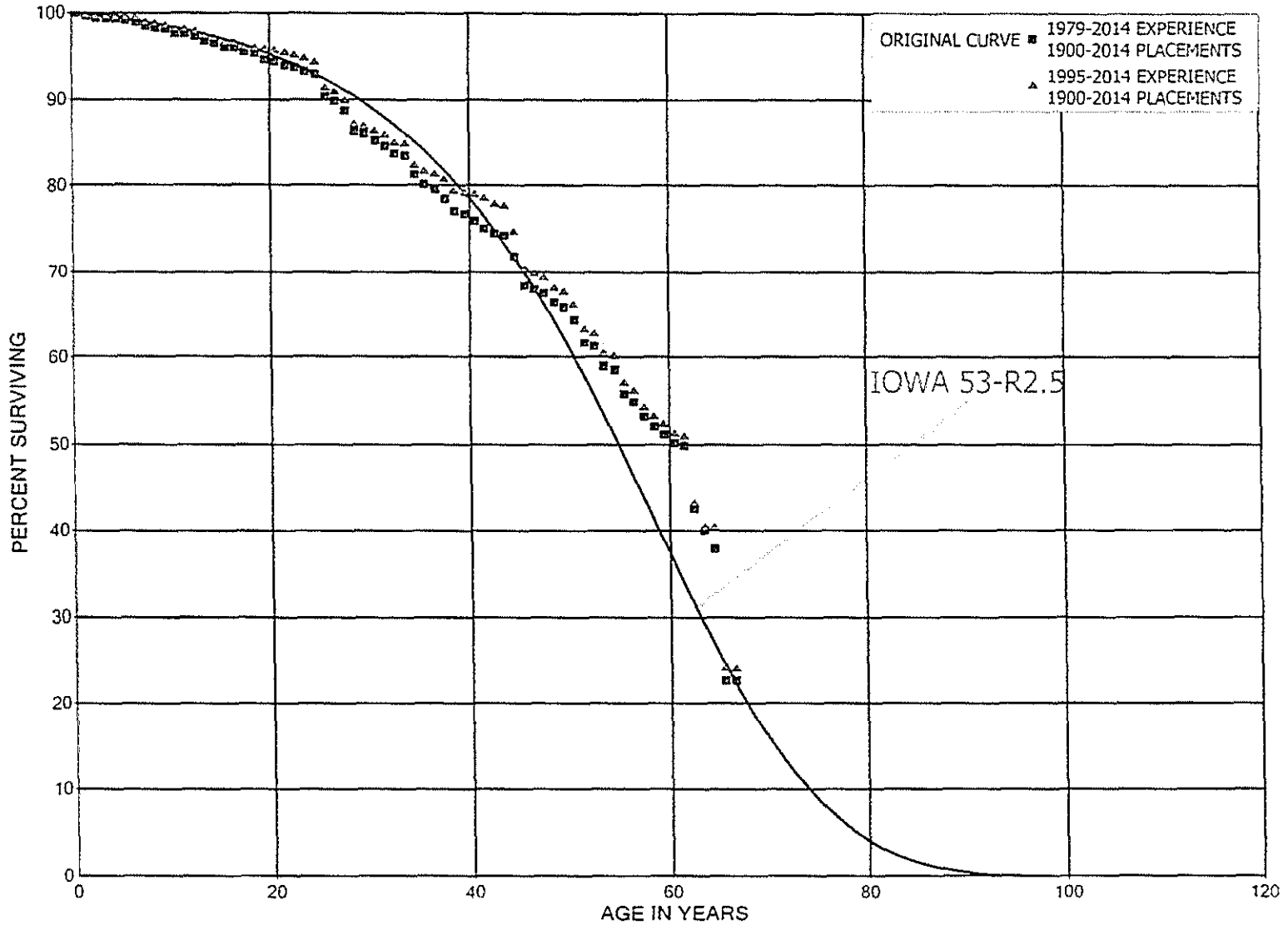
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,398		0.0000		
80.5	15,398		0.0000		
81.5	30,796		0.0000		
82.5	30,796		0.0000		
83.5	30,796		0.0000		
84.5	30,796		0.0000		
85.5	30,796		0.0000		
86.5	30,796		0.0000		
87.5	30,796		0.0000		
88.5	30,796		0.0000		
89.5	30,796		0.0000		
90.5	30,796		0.0000		
91.5	30,796		0.0000		
92.5	30,796		0.0000		
93.5	30,796	15,398	0.5000		
94.5	15,398		0.0000		
95.5	15,398		0.0000		
96.5	15,398		0.0000		
97.5	15,398		0.0000		
98.5	15,398		0.0000		
99.5	15,398		0.0000		
100.5	15,398		0.0000		
101.5					



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L&P JURISDICTION
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,724,364	17,423	0.0003	0.9997	100.00
0.5	59,918,307	233,773	0.0039	0.9961	99.97
1.5	51,406,769	82,325	0.0016	0.9984	99.58
2.5	47,714,252	29,133	0.0006	0.9994	99.42
3.5	40,201,063	23,096	0.0006	0.9994	99.36
4.5	37,882,812	57,157	0.0015	0.9985	99.31
5.5	36,881,783	64,178	0.0017	0.9983	99.16
6.5	33,030,543	173,394	0.0052	0.9948	98.98
7.5	33,368,799	43,194	0.0013	0.9987	98.46
8.5	33,127,765	64,340	0.0019	0.9981	98.34
9.5	30,717,023	167,919	0.0055	0.9945	98.14
10.5	30,908,844	7,444	0.0002	0.9998	97.61
11.5	29,270,174	74,225	0.0025	0.9975	97.58
12.5	28,355,213	181,880	0.0064	0.9936	97.34
13.5	27,579,828	48,366	0.0018	0.9982	96.71
14.5	25,634,987	122,079	0.0048	0.9952	96.54
15.5	25,256,035	37,860	0.0015	0.9985	96.08
16.5	24,185,561	102,472	0.0042	0.9958	95.94
17.5	23,465,218	31,543	0.0013	0.9987	95.53
18.5	20,607,950	173,721	0.0084	0.9916	95.40
19.5	19,354,736	42,017	0.0022	0.9978	94.60
20.5	18,878,218	83,061	0.0044	0.9956	94.40
21.5	16,660,003	52,471	0.0031	0.9969	93.98
22.5	16,212,619	62,038	0.0038	0.9962	93.68
23.5	15,416,006	71,869	0.0047	0.9953	93.33
24.5	14,319,428	393,086	0.0275	0.9725	92.89
25.5	12,221,357	64,167	0.0053	0.9947	90.34
26.5	11,135,342	139,563	0.0125	0.9875	89.87
27.5	10,813,851	292,686	0.0271	0.9729	88.74
28.5	9,707,840	34,392	0.0035	0.9965	86.34
29.5	9,431,274	76,655	0.0081	0.9919	86.03
30.5	9,411,931	75,184	0.0080	0.9920	85.33
31.5	8,964,864	98,985	0.0110	0.9890	84.65
32.5	8,066,969	23,658	0.0029	0.9971	83.72
33.5	7,498,371	192,041	0.0256	0.9744	83.47
34.5	6,947,833	100,868	0.0145	0.9855	81.33
35.5	6,380,943	42,086	0.0066	0.9934	80.15
36.5	6,275,611	91,932	0.0146	0.9854	79.62
37.5	5,509,287	99,049	0.0180	0.9820	78.46
38.5	5,210,352	20,311	0.0039	0.9961	77.05

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,390,505	47,666	0.0109	0.9891	76.75	
40.5	4,264,369	44,834	0.0105	0.9895	75.91	
41.5	4,008,103	32,334	0.0081	0.9919	75.12	
42.5	3,680,310	10,745	0.0029	0.9971	74.51	
43.5	3,221,220	105,269	0.0327	0.9673	74.29	
44.5	2,793,943	134,722	0.0482	0.9518	71.86	
45.5	2,448,145	16,158	0.0066	0.9934	68.40	
46.5	2,075,278	11,932	0.0057	0.9943	67.95	
47.5	1,942,039	32,127	0.0165	0.9835	67.56	
48.5	1,873,798	16,218	0.0087	0.9913	66.44	
49.5	1,800,658	38,749	0.0215	0.9785	65.86	
50.5	1,681,713	70,637	0.0420	0.9580	64.45	
51.5	1,505,968	10,773	0.0072	0.9928	61.74	
52.5	1,368,945	50,574	0.0369	0.9631	61.30	
53.5	1,280,215	7,986	0.0062	0.9938	59.03	
54.5	1,197,091	57,704	0.0482	0.9518	58.67	
55.5	1,116,302	17,422	0.0156	0.9844	55.84	
56.5	1,057,465	35,093	0.0332	0.9668	54.97	
57.5	931,890	18,387	0.0197	0.9803	53.14	
58.5	783,661	13,088	0.0167	0.9833	52.09	
59.5	749,058	15,121	0.0202	0.9798	51.22	
60.5	708,618	5,122	0.0072	0.9928	50.19	
61.5	594,001	87,233	0.1469	0.8531	49.83	
62.5	505,862	30,991	0.0613	0.9387	42.51	
63.5	406,173	21,105	0.0520	0.9480	39.90	
64.5	347,735	139,693	0.4017	0.5983	37.83	
65.5	207,159	116	0.0006	0.9994	22.63	
66.5	48,082	89	0.0019	0.9981	22.62	
67.5	42,290		0.0000	1.0000	22.58	
68.5	40,834	307	0.0075	0.9925	22.58	
69.5	40,396	1,044	0.0259	0.9741	22.41	
70.5	39,297		0.0000	1.0000	21.83	
71.5	39,153	19,032	0.4861	0.5139	21.83	
72.5	19,460	770	0.0396	0.9604	11.22	
73.5	18,629	176	0.0094	0.9906	10.77	
74.5	18,453		0.0000	1.0000	10.67	
75.5	18,453	1,412	0.0765	0.9235	10.67	
76.5	16,222		0.0000	1.0000	9.86	
77.5	19,126	1,561	0.0816	0.9184	9.86	
78.5	44,675	1	0.0000	1.0000	9.05	

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	44,674		0.0000	1.0000	9.05
80.5	44,674		0.0000	1.0000	9.05
81.5	72,529		0.0000	1.0000	9.05
82.5	62,693		0.0000	1.0000	9.05
83.5	62,110	2,904	0.0468	0.9532	9.05
84.5	59,206		0.0000	1.0000	8.63
85.5	59,206		0.0000	1.0000	8.63
86.5	57,078	627	0.0110	0.9890	8.63
87.5	56,451		0.0000	1.0000	8.53
88.5	56,451		0.0000	1.0000	8.53
89.5	56,451		0.0000	1.0000	8.53
90.5	56,451		0.0000	1.0000	8.53
91.5	56,451	446	0.0079	0.9921	8.53
92.5	54,637		0.0000	1.0000	8.47
93.5	54,637	17,100	0.3130	0.6870	8.47
94.5	27,855		0.0000	1.0000	5.82
95.5	27,855		0.0000	1.0000	5.82
96.5	27,855		0.0000	1.0000	5.82
97.5	27,855		0.0000	1.0000	5.82
98.5	27,855		0.0000	1.0000	5.82
99.5	27,855		0.0000	1.0000	5.82
100.5	27,855		0.0000	1.0000	5.82
101.5					5.82

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1995-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,237,840		0.0000	1.0000	100.00
0.5	45,702,278	164,820	0.0036	0.9964	100.00
1.5	37,940,400	42,789	0.0011	0.9989	99.64
2.5	34,359,874	8,409	0.0002	0.9998	99.53
3.5	26,571,784	19,170	0.0007	0.9993	99.50
4.5	26,060,172	7,288	0.0003	0.9997	99.43
5.5	26,840,170	12,769	0.0005	0.9995	99.40
6.5	24,096,303	127,475	0.0053	0.9947	99.36
7.5	24,627,656	33,064	0.0013	0.9987	98.83
8.5	25,181,899	37,042	0.0015	0.9985	98.70
9.5	22,718,559	110,299	0.0049	0.9951	98.55
10.5	22,719,676	3,535	0.0002	0.9998	98.07
11.5	20,774,813	54,025	0.0026	0.9974	98.06
12.5	20,600,490	112,360	0.0055	0.9945	97.80
13.5	20,178,847	45,783	0.0023	0.9977	97.27
14.5	19,267,761	110,141	0.0057	0.9943	97.05
15.5	19,270,324	19,538	0.0010	0.9990	96.49
16.5	18,231,273	88,852	0.0049	0.9951	96.40
17.5	18,167,669	22,372	0.0012	0.9988	95.93
18.5	15,845,006	6,030	0.0004	0.9996	95.81
19.5	15,660,451	32,691	0.0021	0.9979	95.77
20.5	15,122,209	29,301	0.0019	0.9981	95.57
21.5	12,921,105	40,558	0.0031	0.9969	95.39
22.5	12,392,963	52,614	0.0042	0.9958	95.09
23.5	11,990,951	55,460	0.0046	0.9954	94.68
24.5	11,175,566	354,020	0.0317	0.9683	94.25
25.5	9,433,431	40,589	0.0043	0.9957	91.26
26.5	8,721,040	100,791	0.0116	0.9884	90.87
27.5	8,795,694	269,506	0.0306	0.9694	89.82
28.5	7,683,673	15,798	0.0021	0.9979	87.07
29.5	7,509,540	56,436	0.0075	0.9925	86.89
30.5	7,204,471	29,671	0.0041	0.9959	86.23
31.5	6,996,687	70,954	0.0101	0.9899	85.88
32.5	6,265,688	15,978	0.0026	0.9974	85.01
33.5	5,796,549	168,066	0.0290	0.9710	84.79
34.5	5,366,303	47,997	0.0089	0.9911	82.33
35.5	4,913,423	21,900	0.0045	0.9955	81.60
36.5	4,861,104	34,598	0.0071	0.9929	81.23
37.5	4,359,025	69,858	0.0160	0.9840	80.65
38.5	4,276,858	10,614	0.0025	0.9975	79.36

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,506,233	11,362	0.0032	0.9968	79.16	
40.5	3,489,744	19,931	0.0057	0.9943	78.91	
41.5	3,289,569	24,559	0.0075	0.9925	78.46	
42.5	3,055,907	10,728	0.0035	0.9965	77.87	
43.5	2,702,957	105,269	0.0389	0.9611	77.60	
44.5	2,319,615	134,722	0.0581	0.9419	74.58	
45.5	1,993,811	16,158	0.0081	0.9919	70.24	
46.5	2,030,697	11,921	0.0059	0.9941	69.68	
47.5	1,902,727	32,127	0.0169	0.9831	69.27	
48.5	1,835,326	14,232	0.0078	0.9922	68.10	
49.5	1,760,039	38,749	0.0220	0.9780	67.57	
50.5	1,640,151	70,637	0.0431	0.9569	66.08	
51.5	1,464,550	10,773	0.0074	0.9926	63.24	
52.5	1,347,220	50,574	0.0375	0.9625	62.77	
53.5	1,259,321	7,986	0.0063	0.9937	60.41	
54.5	1,176,373	57,088	0.0485	0.9515	60.03	
55.5	1,096,200	17,422	0.0159	0.9841	57.12	
56.5	1,036,664	35,093	0.0339	0.9661	56.21	
57.5	911,089	18,387	0.0202	0.9798	54.31	
58.5	763,267	13,088	0.0171	0.9829	53.21	
59.5	728,664	15,121	0.0208	0.9792	52.30	
60.5	688,224	5,122	0.0074	0.9926	51.21	
61.5	573,607	87,233	0.1521	0.8479	50.83	
62.5	478,778	30,991	0.0647	0.9353	43.10	
63.5	379,672		0.0000	1.0000	40.31	
64.5	342,339	139,355	0.4071	0.5929	40.31	
65.5	202,101	116	0.0006	0.9994	23.90	
66.5	45,152	89	0.0020	0.9980	23.89	
67.5	39,360		0.0000	1.0000	23.84	
68.5	37,904	307	0.0081	0.9919	23.84	
69.5	37,466	1,044	0.0279	0.9721	23.65	
70.5	36,367		0.0000	1.0000	22.99	
71.5	36,223	19,032	0.5254	0.4746	22.99	
72.5	19,460	770	0.0396	0.9604	10.91	
73.5	18,629	176	0.0094	0.9906	10.48	
74.5	18,453		0.0000	1.0000	10.38	
75.5	18,453	1,412	0.0765	0.9235	10.38	
76.5	16,222		0.0000	1.0000	9.59	
77.5	16,222	1,561	0.0962	0.9038	9.59	
78.5	13,916	1	0.0001	0.9999	8.66	

KCP&L - GREATER MISSOURI OPERATIONS
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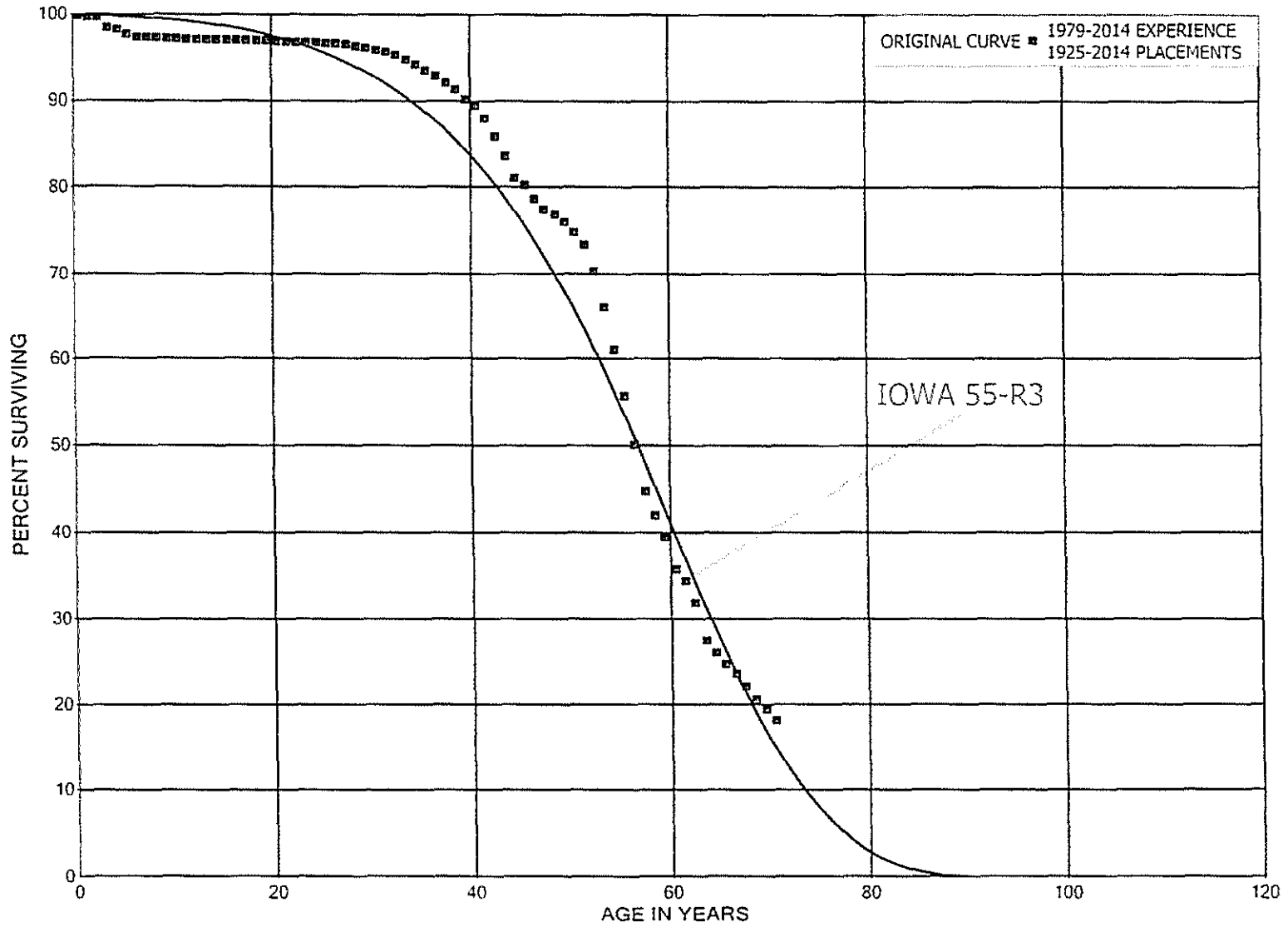
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1995-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,915		0.0000	1.0000	8.66
80.5	13,915		0.0000	1.0000	8.66
81.5	41,770		0.0000	1.0000	8.66
82.5	31,934		0.0000	1.0000	8.66
83.5	31,351		0.0000	1.0000	8.66
84.5	31,351		0.0000	1.0000	8.66
85.5	31,351		0.0000	1.0000	8.66
86.5	29,223	627	0.0215	0.9785	8.66
87.5	28,596		0.0000	1.0000	8.48
88.5	28,596		0.0000	1.0000	8.48
89.5	28,596		0.0000	1.0000	8.48
90.5	28,596		0.0000	1.0000	8.48
91.5	28,596	446	0.0156	0.9844	8.48
92.5	26,782		0.0000	1.0000	8.34
93.5	26,782	17,100	0.6385	0.3615	8.34
94.5	27,855		0.0000	1.0000	3.02
95.5	27,855		0.0000	1.0000	3.02
96.5	27,855		0.0000	1.0000	3.02
97.5	27,855		0.0000	1.0000	3.02
98.5	27,855		0.0000	1.0000	3.02
99.5	27,855		0.0000	1.0000	3.02
100.5	27,855		0.0000	1.0000	3.02
101.5					3.02



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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,635,378	68,177	0.0016	0.9984	100.00
0.5	38,682,325	87,466	0.0023	0.9977	99.84
1.5	36,890,132	15,320	0.0004	0.9996	99.61
2.5	34,965,856	422,261	0.0121	0.9879	99.57
3.5	30,727,186	62,259	0.0020	0.9980	98.37
4.5	28,613,590	175,917	0.0061	0.9939	98.17
5.5	27,377,604	73,757	0.0027	0.9973	97.56
6.5	23,772,370	749	0.0000	1.0000	97.30
7.5	22,915,696	9,769	0.0004	0.9996	97.30
8.5	22,442,717	13,170	0.0006	0.9994	97.26
9.5	21,068,670	16,044	0.0008	0.9992	97.20
10.5	20,577,294	7,108	0.0003	0.9997	97.13
11.5	20,143,661	1,195	0.0001	0.9999	97.09
12.5	19,572,095	10,294	0.0005	0.9995	97.09
13.5	19,111,533	1,416	0.0001	0.9999	97.04
14.5	18,354,371	5,016	0.0003	0.9997	97.03
15.5	17,854,998	3,310	0.0002	0.9998	97.00
16.5	17,454,533	2,556	0.0001	0.9999	96.98
17.5	16,991,771	2,902	0.0002	0.9998	96.97
18.5	16,437,419	5,734	0.0003	0.9997	96.95
19.5	15,892,757	7,415	0.0005	0.9995	96.92
20.5	15,365,100	9,580	0.0006	0.9994	96.87
21.5	15,061,120	7,251	0.0005	0.9995	96.81
22.5	14,264,634	8,983	0.0006	0.9994	96.77
23.5	13,594,137	3,164	0.0002	0.9998	96.71
24.5	12,913,968	4,991	0.0004	0.9996	96.68
25.5	12,318,112	3,900	0.0003	0.9997	96.65
26.5	11,679,081	13,119	0.0011	0.9989	96.62
27.5	10,904,903	33,465	0.0031	0.9969	96.51
28.5	10,293,855	12,093	0.0012	0.9988	96.21
29.5	9,758,981	22,333	0.0023	0.9977	96.10
30.5	9,387,629	25,038	0.0027	0.9973	95.88
31.5	8,952,852	31,792	0.0036	0.9964	95.62
32.5	8,402,187	44,842	0.0053	0.9947	95.28
33.5	7,654,273	52,719	0.0069	0.9931	94.77
34.5	7,174,442	44,445	0.0062	0.9938	94.12
35.5	6,766,513	52,334	0.0077	0.9923	93.54
36.5	6,452,757	51,062	0.0079	0.9921	92.81
37.5	5,954,582	54,854	0.0092	0.9908	92.08
38.5	5,506,843	64,631	0.0117	0.9883	91.23

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,020,706	44,450	0.0089	0.9911	90.16
40.5	4,588,988	73,043	0.0159	0.9841	89.36
41.5	4,267,652	103,729	0.0243	0.9757	87.94
42.5	3,951,202	98,723	0.0250	0.9750	85.80
43.5	3,524,840	111,602	0.0317	0.9683	83.66
44.5	3,002,616	26,895	0.0090	0.9910	81.01
45.5	2,774,400	54,746	0.0197	0.9803	80.28
46.5	2,496,959	37,327	0.0149	0.9851	78.70
47.5	2,290,533	18,657	0.0081	0.9919	77.52
48.5	2,090,570	22,967	0.0110	0.9890	76.89
49.5	1,822,788	28,056	0.0154	0.9846	76.05
50.5	1,687,647	32,545	0.0193	0.9807	74.88
51.5	1,465,230	62,752	0.0428	0.9572	73.43
52.5	1,186,687	71,398	0.0602	0.9398	70.29
53.5	945,380	71,053	0.0752	0.9248	66.06
54.5	715,779	62,496	0.0873	0.9127	61.09
55.5	500,244	51,275	0.1025	0.8975	55.76
56.5	369,112	39,284	0.1064	0.8936	50.04
57.5	217,161	13,532	0.0623	0.9377	44.72
58.5	168,005	10,269	0.0611	0.9389	41.93
59.5	125,436	11,715	0.0934	0.9066	39.37
60.5	98,891	3,470	0.0351	0.9649	35.69
61.5	84,122	6,331	0.0753	0.9247	34.44
62.5	68,017	9,504	0.1397	0.8603	31.85
63.5	52,837	2,867	0.0543	0.9457	27.40
64.5	44,974	2,220	0.0494	0.9506	25.91
65.5	36,331	1,711	0.0471	0.9529	24.63
66.5	27,195	1,663	0.0612	0.9388	23.47
67.5	18,926	1,280	0.0676	0.9324	22.04
68.5	16,943	946	0.0558	0.9442	20.54
69.5	15,496	1,043	0.0673	0.9327	19.40
70.5	14,219	1,292	0.0908	0.9092	18.09
71.5	12,745	705	0.0553	0.9447	16.45
72.5	10,726	892	0.0832	0.9168	15.54
73.5	9,442	880	0.0932	0.9068	14.25
74.5	8,197	220	0.0268	0.9732	12.92
75.5	7,372	175	0.0237	0.9763	12.57
76.5	5,161	235	0.0455	0.9545	12.27
77.5	2,965	173	0.0582	0.9418	11.72
78.5	2,750	326	0.1187	0.8813	11.03

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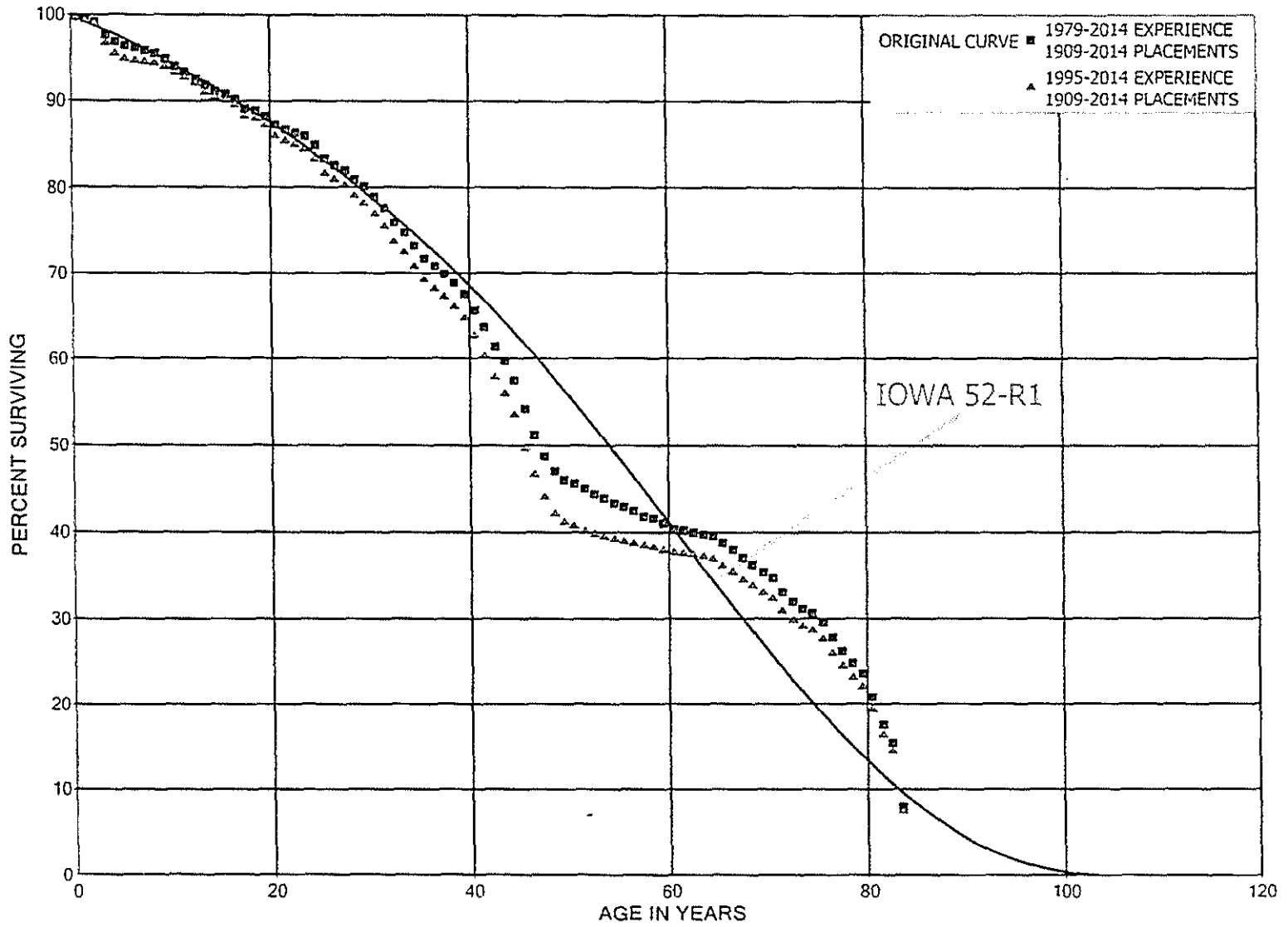
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,351	1,441	0.6127	0.3873	9.72	
80.5	881	698	0.7922	0.2078	3.77	
81.5	148	58	0.3892	0.6108	0.78	
82.5	41		0.0000	1.0000	0.48	
83.5	8		0.0000	1.0000	0.48	
84.5					0.48	



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,754,179	84,978	0.0026	0.9974	100.00
0.5	30,532,272	83,406	0.0027	0.9973	99.74
1.5	29,862,953	85,616	0.0029	0.9971	99.47
2.5	28,395,038	443,142	0.0156	0.9844	99.18
3.5	26,831,413	242,980	0.0091	0.9909	97.64
4.5	25,326,275	116,435	0.0046	0.9954	96.75
5.5	24,300,793	65,611	0.0027	0.9973	96.31
6.5	22,323,783	74,553	0.0033	0.9967	96.05
7.5	21,634,575	77,820	0.0036	0.9964	95.73
8.5	21,235,036	135,164	0.0064	0.9936	95.38
9.5	19,771,654	173,397	0.0088	0.9912	94.77
10.5	19,051,410	139,286	0.0073	0.9927	93.94
11.5	18,697,754	140,491	0.0075	0.9925	93.26
12.5	18,434,930	174,025	0.0094	0.9906	92.56
13.5	18,104,297	116,032	0.0064	0.9936	91.68
14.5	17,076,688	74,752	0.0044	0.9956	91.09
15.5	16,583,234	91,173	0.0055	0.9945	90.70
16.5	15,729,500	192,278	0.0122	0.9878	90.20
17.5	15,072,812	48,323	0.0032	0.9968	89.09
18.5	14,519,822	111,086	0.0077	0.9923	88.81
19.5	14,028,561	151,518	0.0108	0.9892	88.13
20.5	13,585,444	82,131	0.0060	0.9940	87.18
21.5	13,233,730	64,858	0.0049	0.9951	86.65
22.5	12,663,953	63,250	0.0050	0.9950	86.23
23.5	12,236,741	139,946	0.0114	0.9886	85.79
24.5	10,819,171	177,990	0.0165	0.9835	84.81
25.5	10,028,282	89,989	0.0090	0.9910	83.42
26.5	9,623,498	79,163	0.0082	0.9918	82.67
27.5	9,126,173	112,469	0.0123	0.9877	81.99
28.5	8,599,568	81,371	0.0095	0.9905	80.98
29.5	8,135,963	122,574	0.0151	0.9849	80.21
30.5	7,845,561	140,400	0.0179	0.9821	79.00
31.5	7,451,851	156,291	0.0210	0.9790	77.59
32.5	6,893,605	109,550	0.0159	0.9841	75.96
33.5	6,343,726	134,398	0.0212	0.9788	74.76
34.5	5,957,520	115,222	0.0193	0.9807	73.17
35.5	5,584,706	83,813	0.0150	0.9850	71.76
36.5	5,330,348	60,037	0.0113	0.9887	70.68
37.5	4,842,826	73,887	0.0153	0.9847	69.88
38.5	4,426,432	85,912	0.0194	0.9806	68.82

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,072,420	113,158	0.0278	0.9722	67.48	
40.5	3,769,644	115,539	0.0306	0.9694	65.61	
41.5	3,631,097	123,872	0.0341	0.9659	63.60	
42.5	3,456,687	98,702	0.0286	0.9714	61.43	
43.5	3,167,339	113,995	0.0360	0.9640	59.67	
44.5	2,737,673	161,392	0.0590	0.9410	57.53	
45.5	2,482,653	133,597	0.0538	0.9462	54.13	
46.5	2,256,473	109,301	0.0484	0.9516	51.22	
47.5	2,092,001	79,053	0.0378	0.9622	48.74	
48.5	1,876,399	38,150	0.0203	0.9797	46.90	
49.5	1,670,139	17,234	0.0103	0.9897	45.94	
50.5	1,661,641	19,732	0.0119	0.9881	45.47	
51.5	1,591,835	22,002	0.0138	0.9862	44.93	
52.5	1,506,172	14,564	0.0097	0.9903	44.31	
53.5	1,434,442	20,814	0.0145	0.9855	43.88	
54.5	1,331,223	12,785	0.0096	0.9904	43.24	
55.5	1,208,231	12,275	0.0102	0.9898	42.83	
56.5	1,100,286	15,990	0.0145	0.9855	42.39	
57.5	987,930	7,508	0.0076	0.9924	41.78	
58.5	916,222	12,022	0.0131	0.9869	41.46	
59.5	858,591	14,236	0.0166	0.9834	40.92	
60.5	808,922	2,150	0.0027	0.9973	40.24	
61.5	751,173	3,158	0.0042	0.9958	40.13	
62.5	701,023	3,497	0.0050	0.9950	39.96	
63.5	653,571	4,510	0.0069	0.9931	39.76	
64.5	594,381	10,966	0.0184	0.9816	39.49	
65.5	493,079	9,843	0.0200	0.9800	38.76	
66.5	370,283	9,050	0.0244	0.9756	37.99	
67.5	321,144	6,413	0.0200	0.9800	37.06	
68.5	300,657	7,280	0.0242	0.9758	36.32	
69.5	286,333	5,993	0.0209	0.9791	35.44	
70.5	272,603	12,467	0.0457	0.9543	34.70	
71.5	256,960	8,856	0.0345	0.9655	33.11	
72.5	242,656	6,739	0.0278	0.9722	31.97	
73.5	226,884	3,446	0.0152	0.9848	31.08	
74.5	213,189	7,669	0.0360	0.9640	30.61	
75.5	194,125	11,966	0.0616	0.9384	29.51	
76.5	176,633	9,318	0.0528	0.9472	27.69	
77.5	73,088	4,180	0.0572	0.9428	26.23	
78.5	65,646	3,141	0.0478	0.9522	24.73	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	61,249	7,356	0.1201	0.8799	23.54	
80.5	53,426	8,416	0.1575	0.8425	20.72	
81.5	44,049	5,438	0.1235	0.8765	17.45	
82.5	34,833	16,909	0.4854	0.5146	15.30	
83.5	15,659	1,908	0.1219	0.8781	7.87	
84.5	6,308	273	0.0433	0.9567	6.91	
85.5	2,031	376	0.1851	0.8149	6.61	
86.5	1		0.0000	1.0000	5.39	
87.5	1		0.0000	1.0000	5.39	
88.5	1		0.0000	1.0000	5.39	
89.5	1		0.0000	1.0000	5.39	
90.5	1		0.0000	1.0000	5.39	
91.5	1	1	1.0000		5.39	
92.5						

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	21,841,696	78,600	0.0036	0.9964	100.00	
0.5	19,882,650	79,623	0.0040	0.9960	99.64	
1.5	19,199,587	63,266	0.0033	0.9967	99.24	
2.5	18,013,584	420,793	0.0234	0.9766	98.91	
3.5	16,640,276	233,388	0.0140	0.9860	96.60	
4.5	16,323,156	98,273	0.0060	0.9940	95.25	
5.5	15,953,373	36,748	0.0023	0.9977	94.68	
6.5	14,332,538	9,859	0.0007	0.9993	94.46	
7.5	14,113,414	17,243	0.0012	0.9988	94.39	
8.5	14,059,728	69,846	0.0050	0.9950	94.28	
9.5	13,335,302	95,774	0.0072	0.9928	93.81	
10.5	12,936,202	77,687	0.0060	0.9940	93.13	
11.5	13,044,351	93,277	0.0072	0.9928	92.58	
12.5	13,130,204	146,483	0.0112	0.9888	91.91	
13.5	13,125,501	79,061	0.0060	0.9940	90.89	
14.5	12,306,148	39,907	0.0032	0.9968	90.34	
15.5	12,049,592	74,486	0.0062	0.9938	90.05	
16.5	11,255,720	169,506	0.0151	0.9849	89.49	
17.5	11,016,219	34,067	0.0031	0.9969	88.14	
18.5	10,764,146	101,838	0.0095	0.9905	87.87	
19.5	10,554,108	139,650	0.0132	0.9868	87.04	
20.5	10,256,869	74,006	0.0072	0.9928	85.89	
21.5	9,982,604	53,093	0.0053	0.9947	85.27	
22.5	9,452,869	50,296	0.0053	0.9947	84.81	
23.5	9,137,702	112,562	0.0123	0.9877	84.36	
24.5	8,106,579	161,950	0.0200	0.9800	83.32	
25.5	7,453,243	67,066	0.0090	0.9910	81.66	
26.5	7,183,692	64,524	0.0090	0.9910	80.92	
27.5	6,777,549	95,784	0.0141	0.9859	80.20	
28.5	6,433,030	69,891	0.0109	0.9891	79.06	
29.5	6,169,757	98,289	0.0159	0.9841	78.21	
30.5	5,923,587	110,782	0.0187	0.9813	76.96	
31.5	5,617,373	138,799	0.0247	0.9753	75.52	
32.5	5,211,800	90,580	0.0174	0.9826	73.65	
33.5	4,772,387	107,345	0.0225	0.9775	72.37	
34.5	4,524,119	101,439	0.0224	0.9776	70.75	
35.5	4,297,973	70,530	0.0164	0.9836	69.16	
36.5	4,176,282	50,993	0.0122	0.9878	68.02	
37.5	3,839,712	65,310	0.0170	0.9830	67.19	
38.5	3,533,589	73,268	0.0207	0.9793	66.05	

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2014			EXPERIENCE BAND 1995-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,321,542	107,804	0.0325	0.9675	64.68
40.5	3,093,143	110,886	0.0358	0.9642	62.58
41.5	2,900,762	120,441	0.0415	0.9585	60.34
42.5	2,793,631	93,047	0.0333	0.9667	57.83
43.5	2,559,758	109,572	0.0428	0.9572	55.91
44.5	2,197,212	157,892	0.0719	0.9281	53.51
45.5	2,041,154	129,933	0.0637	0.9363	49.67
46.5	1,928,019	107,244	0.0556	0.9444	46.51
47.5	1,820,002	77,646	0.0427	0.9573	43.92
48.5	1,604,032	36,952	0.0230	0.9770	42.05
49.5	1,372,852	16,080	0.0117	0.9883	41.08
50.5	1,287,684	16,537	0.0128	0.9872	40.60
51.5	1,227,047	12,129	0.0099	0.9901	40.08
52.5	1,161,730	8,391	0.0072	0.9928	39.68
53.5	1,110,684	10,151	0.0091	0.9909	39.39
54.5	1,031,320	5,459	0.0053	0.9947	39.03
55.5	928,398	4,754	0.0051	0.9949	38.83
56.5	834,006	5,226	0.0063	0.9937	38.63
57.5	857,371	4,167	0.0049	0.9951	38.39
58.5	802,136	7,255	0.0090	0.9910	38.20
59.5	750,574	5,395	0.0072	0.9928	37.85
60.5	710,243	1,622	0.0023	0.9977	37.58
61.5	654,666	2,686	0.0041	0.9959	37.50
62.5	613,527	3,022	0.0049	0.9951	37.34
63.5	573,549	4,346	0.0076	0.9924	37.16
64.5	531,679	10,910	0.0205	0.9795	36.88
65.5	455,806	9,831	0.0216	0.9784	36.12
66.5	370,059	9,050	0.0245	0.9755	35.34
67.5	320,920	6,196	0.0193	0.9807	34.48
68.5	300,616	7,280	0.0242	0.9758	33.81
69.5	286,291	5,993	0.0209	0.9791	32.99
70.5	272,561	12,433	0.0456	0.9544	32.30
71.5	256,952	8,849	0.0344	0.9656	30.83
72.5	242,655	6,739	0.0278	0.9722	29.77
73.5	226,883	3,446	0.0152	0.9848	28.94
74.5	213,188	7,669	0.0360	0.9640	28.50
75.5	194,124	11,966	0.0616	0.9384	27.47
76.5	176,632	9,318	0.0528	0.9472	25.78
77.5	73,087	4,180	0.0572	0.9428	24.42
78.5	65,645	3,141	0.0478	0.9522	23.02

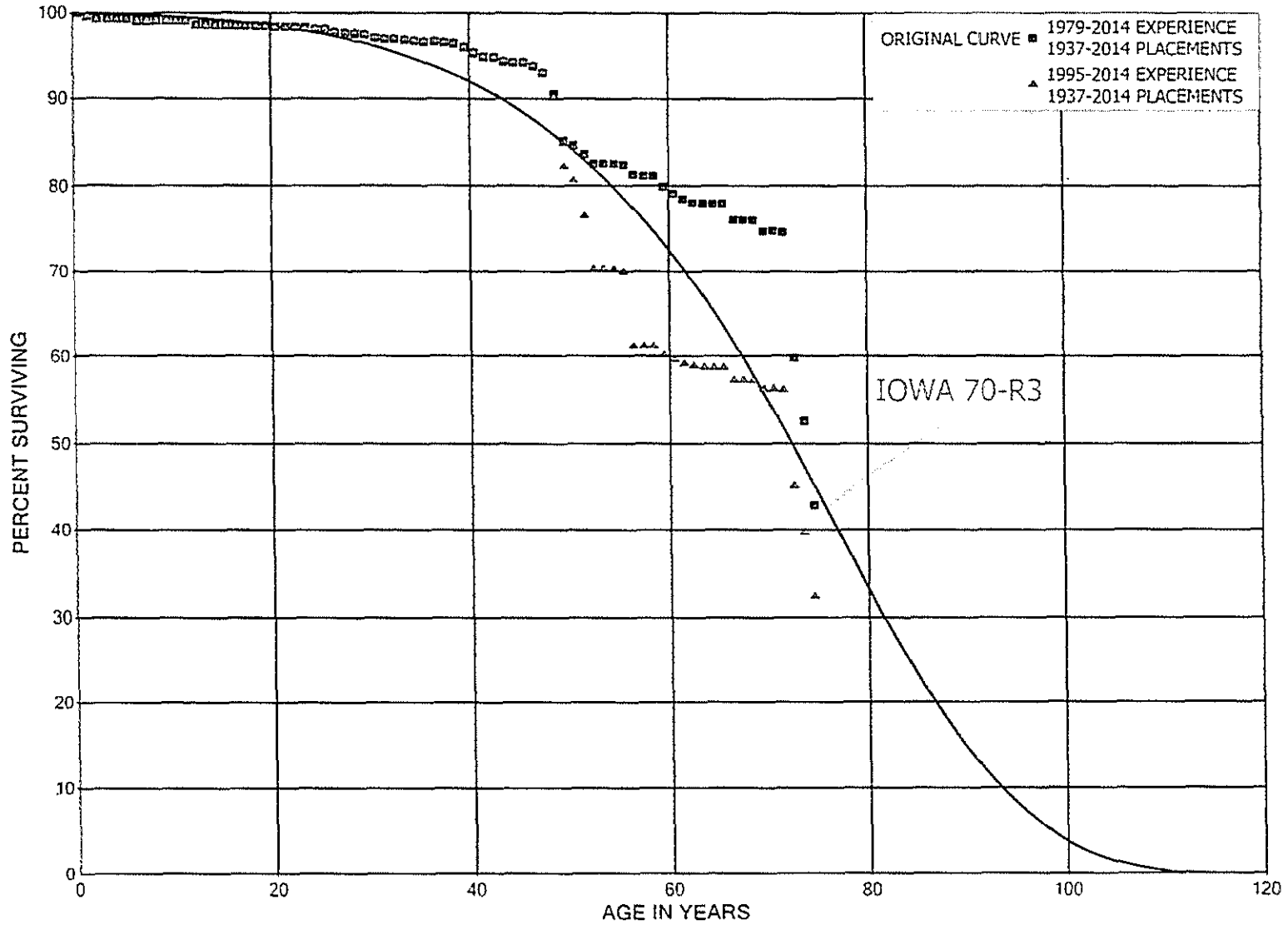
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	61,248	7,356	0.1201	0.8799	21.92	
80.5	53,425	8,416	0.1575	0.8425	19.29	
81.5	44,048	5,438	0.1235	0.8765	16.25	
82.5	34,832	16,909	0.4854	0.5146	14.24	
83.5	15,658	1,908	0.1219	0.8781	7.33	
84.5	6,307	273	0.0433	0.9567	6.44	
85.5	2,031	376	0.1851	0.8149	6.16	
86.5	1		0.0000	1.0000	5.02	
87.5	1		0.0000	1.0000	5.02	
88.5	1		0.0000	1.0000	5.02	
89.5	1		0.0000	1.0000	5.02	
90.5	1		0.0000	1.0000	5.02	
91.5	1	1	1.0000		5.02	
92.5						

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 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,783,540	5,173	0.0005	0.9995	100.00
0.5	9,231,046	35,950	0.0039	0.9961	99.95
1.5	8,368,569	24,409	0.0029	0.9971	99.56
2.5	8,081,846	1,605	0.0002	0.9998	99.27
3.5	7,834,743	343	0.0000	1.0000	99.25
4.5	7,364,260	175	0.0000	1.0000	99.24
5.5	7,180,690	9,644	0.0013	0.9987	99.24
6.5	7,074,735	105	0.0000	1.0000	99.11
7.5	6,935,360	850	0.0001	0.9999	99.11
8.5	6,788,638	157	0.0000	1.0000	99.09
9.5	6,375,287	92	0.0000	1.0000	99.09
10.5	5,994,226	985	0.0002	0.9998	99.09
11.5	5,519,285	24,646	0.0045	0.9955	99.07
12.5	5,144,810	676	0.0001	0.9999	98.63
13.5	4,973,894	746	0.0001	0.9999	98.62
14.5	4,417,279	4,254	0.0010	0.9990	98.60
15.5	4,019,841	64	0.0000	1.0000	98.51
16.5	3,450,192	37	0.0000	1.0000	98.51
17.5	3,124,216	277	0.0001	0.9999	98.51
18.5	2,819,618	556	0.0002	0.9998	98.50
19.5	2,578,008	867	0.0003	0.9997	98.48
20.5	2,379,853	1,148	0.0005	0.9995	98.45
21.5	2,250,382	2,312	0.0010	0.9990	98.40
22.5	2,097,561	1,086	0.0005	0.9995	98.30
23.5	1,994,985	3,325	0.0017	0.9983	98.25
24.5	1,860,716	554	0.0003	0.9997	98.08
25.5	1,766,100	5,054	0.0029	0.9971	98.05
26.5	1,500,878	2,513	0.0017	0.9983	97.77
27.5	1,399,860	734	0.0005	0.9995	97.61
28.5	1,334,574	2,356	0.0018	0.9982	97.56
29.5	1,258,734	3,802	0.0030	0.9970	97.39
30.5	1,231,015	1,162	0.0009	0.9991	97.09
31.5	1,205,628	571	0.0005	0.9995	97.00
32.5	1,155,744	1,053	0.0009	0.9991	96.95
33.5	1,096,096	1,522	0.0014	0.9986	96.86
34.5	992,246	893	0.0009	0.9991	96.73
35.5	862,268	405	0.0005	0.9995	96.64
36.5	817,329	540	0.0007	0.9993	96.60
37.5	691,253	956	0.0014	0.9986	96.53
38.5	628,515	3,111	0.0050	0.9950	96.40

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	563,494	3,914	0.0069	0.9931	95.92	
40.5	532,176	2,108	0.0040	0.9960	95.26	
41.5	515,185	1,101	0.0021	0.9979	94.88	
42.5	467,674	1,926	0.0041	0.9959	94.68	
43.5	365,360	399	0.0011	0.9989	94.29	
44.5	317,573	157	0.0005	0.9995	94.18	
45.5	307,881	1,250	0.0041	0.9959	94.14	
46.5	234,578	1,894	0.0081	0.9919	93.76	
47.5	128,659	3,499	0.0272	0.9728	93.00	
48.5	60,518	3,510	0.0580	0.9420	90.47	
49.5	26,889	142	0.0053	0.9947	85.22	
50.5	26,279	320	0.0122	0.9878	84.77	
51.5	23,776	318	0.0134	0.9866	83.74	
52.5	22,889		0.0000	1.0000	82.62	
53.5	22,889	4	0.0002	0.9998	82.62	
54.5	22,885	14	0.0006	0.9994	82.60	
55.5	22,879	365	0.0160	0.9840	82.56	
56.5	21,781	25	0.0011	0.9989	81.24	
57.5	21,728	3	0.0001	0.9999	81.15	
58.5	21,722	328	0.0151	0.9849	81.14	
59.5	21,844	213	0.0098	0.9902	79.91	
60.5	21,586	158	0.0073	0.9927	79.13	
61.5	19,791	120	0.0061	0.9939	78.55	
62.5	19,671	19	0.0010	0.9990	78.08	
63.5	19,639		0.0000	1.0000	78.00	
64.5	19,639	12	0.0006	0.9994	78.00	
65.5	19,627	465	0.0237	0.9763	77.95	
66.5	19,162	4	0.0002	0.9998	76.10	
67.5	19,158		0.0000	1.0000	76.09	
68.5	19,106	336	0.0176	0.9824	76.09	
69.5	18,770	17	0.0009	0.9991	74.75	
70.5	18,743	11	0.0006	0.9994	74.68	
71.5	18,732	3,704	0.1977	0.8023	74.64	
72.5	15,028	1,814	0.1207	0.8793	59.88	
73.5	13,214	2,458	0.1860	0.8140	52.65	
74.5	10,755	1,923	0.1788	0.8212	42.86	
75.5	8,824	2,466	0.2795	0.7205	35.19	
76.5	4,451		0.0000	1.0000	25.36	
77.5					25.36	

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2014			EXPERIENCE BAND 1995-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,077,635	5,173	0.0006	0.9994	100.00
0.5	7,686,077	35,950	0.0047	0.9953	99.94
1.5	6,808,252	24,409	0.0036	0.9964	99.47
2.5	6,609,236	1,605	0.0002	0.9998	99.11
3.5	6,396,931	343	0.0001	0.9999	99.09
4.5	6,008,593	175	0.0000	1.0000	99.08
5.5	5,924,871	9,372	0.0016	0.9984	99.08
6.5	6,030,064	105	0.0000	1.0000	98.92
7.5	5,890,300	850	0.0001	0.9999	98.92
8.5	5,757,437	62	0.0000	1.0000	98.91
9.5	5,403,704	44	0.0000	1.0000	98.91
10.5	4,975,564	23	0.0000	1.0000	98.91
11.5	4,419,646	24,070	0.0054	0.9946	98.90
12.5	4,023,832	100	0.0000	1.0000	98.37
13.5	3,865,824	176	0.0000	1.0000	98.36
14.5	3,410,652	387	0.0001	0.9999	98.36
15.5	3,143,160	17	0.0000	1.0000	98.35
16.5	2,616,191	7	0.0000	1.0000	98.35
17.5	2,413,197	17	0.0000	1.0000	98.35
18.5	2,171,405	218	0.0001	0.9999	98.35
19.5	1,994,068	787	0.0004	0.9996	98.34
20.5	1,845,383	214	0.0001	0.9999	98.30
21.5	1,736,898	661	0.0004	0.9996	98.29
22.5	1,633,405	856	0.0005	0.9995	98.25
23.5	1,629,898	169	0.0001	0.9999	98.20
24.5	1,548,294	6	0.0000	1.0000	98.19
25.5	1,462,334	4,476	0.0031	0.9969	98.19
26.5	1,267,368	2,290	0.0018	0.9982	97.89
27.5	1,272,694	273	0.0002	0.9998	97.71
28.5	1,276,974	2,356	0.0018	0.9982	97.69
29.5	1,247,948	3,802	0.0030	0.9970	97.51
30.5	1,221,102	1,162	0.0010	0.9990	97.21
31.5	1,198,993	571	0.0005	0.9995	97.12
32.5	1,151,016	1,053	0.0009	0.9991	97.07
33.5	1,091,368	1,522	0.0014	0.9986	96.98
34.5	987,234	766	0.0008	0.9992	96.85
35.5	857,383	405	0.0005	0.9995	96.77
36.5	814,859	540	0.0007	0.9993	96.73
37.5	688,783	956	0.0014	0.9986	96.66
38.5	626,045	3,111	0.0050	0.9950	96.53

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	561,012	3,914	0.0070	0.9930	96.05	
40.5	514,231	2,108	0.0041	0.9959	95.38	
41.5	494,896	1,101	0.0022	0.9978	94.99	
42.5	447,385	1,926	0.0043	0.9957	94.78	
43.5	345,071	155	0.0004	0.9996	94.37	
44.5	297,528	157	0.0005	0.9995	94.33	
45.5	287,836	1,250	0.0043	0.9957	94.28	
46.5	214,533	1,894	0.0088	0.9912	93.87	
47.5	108,614	3,420	0.0315	0.9685	93.04	
48.5	40,552	3,510	0.0866	0.9134	90.11	
49.5	6,923	142	0.0205	0.9795	82.31	
50.5	6,353	320	0.0504	0.9496	80.63	
51.5	3,850	318	0.0826	0.9174	76.56	
52.5	2,963		0.0000	1.0000	70.24	
53.5	2,963	4	0.0014	0.9986	70.24	
54.5	2,959	14	0.0046	0.9954	70.14	
55.5	2,965	365	0.1232	0.8768	69.82	
56.5	17,330	25	0.0014	0.9986	61.22	
57.5	21,728	3	0.0001	0.9999	61.13	
58.5	21,722	328	0.0151	0.9849	61.12	
59.5	21,844	213	0.0098	0.9902	60.20	
60.5	21,586	158	0.0073	0.9927	59.61	
61.5	19,791	120	0.0061	0.9939	59.18	
62.5	19,671	19	0.0010	0.9990	58.82	
63.5	19,639		0.0000	1.0000	58.76	
64.5	19,639	12	0.0006	0.9994	58.76	
65.5	19,627	465	0.0237	0.9763	58.73	
66.5	19,162	4	0.0002	0.9998	57.33	
67.5	19,158		0.0000	1.0000	57.32	
68.5	19,106	336	0.0176	0.9824	57.32	
69.5	18,770	17	0.0009	0.9991	56.31	
70.5	18,743	11	0.0006	0.9994	56.26	
71.5	18,732	3,704	0.1977	0.8023	56.23	
72.5	15,028	1,814	0.1207	0.8793	45.11	
73.5	13,214	2,458	0.1860	0.8140	39.66	
74.5	10,755	1,923	0.1788	0.8212	32.29	
75.5	8,824	2,466	0.2795	0.7205	26.51	
76.5	4,451		0.0000	1.0000	19.10	
77.5					19.10	

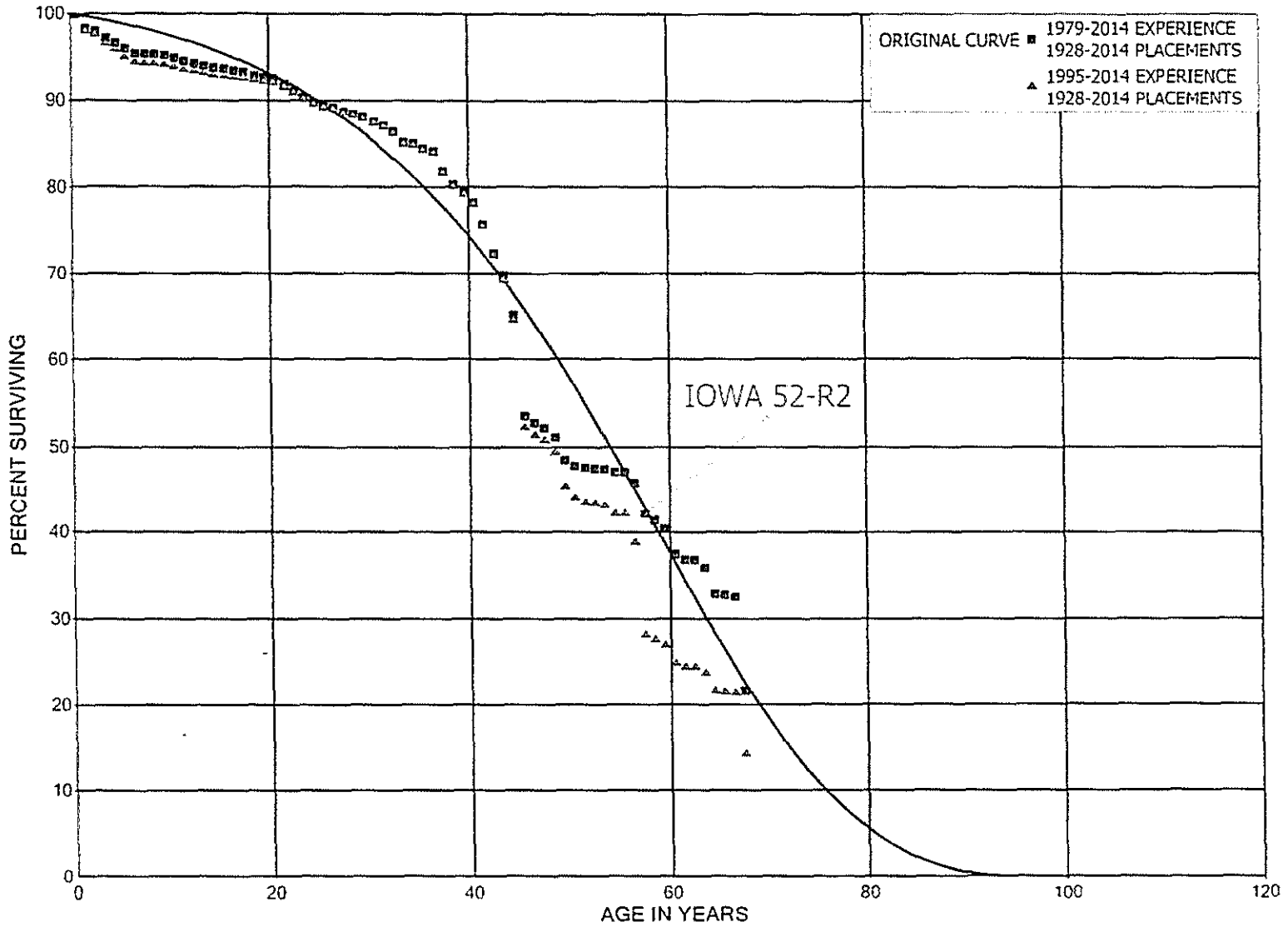


Gannett Fleming

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December 31, 2014

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,806,656	22,605	0.0008	0.9992	100.00
0.5	25,940,098	439,499	0.0169	0.9831	99.92
1.5	23,739,182	75,323	0.0032	0.9968	98.23
2.5	22,885,901	182,563	0.0080	0.9920	97.91
3.5	21,405,494	115,988	0.0054	0.9946	97.13
4.5	18,913,766	127,663	0.0067	0.9933	96.61
5.5	17,445,303	109,204	0.0063	0.9937	95.95
6.5	16,704,232	9,623	0.0006	0.9994	95.35
7.5	16,165,977	9,449	0.0006	0.9994	95.30
8.5	15,858,797	13,967	0.0009	0.9991	95.24
9.5	14,166,367	45,029	0.0032	0.9968	95.16
10.5	13,985,397	46,620	0.0033	0.9967	94.86
11.5	13,497,936	48,370	0.0036	0.9964	94.54
12.5	13,035,345	29,105	0.0022	0.9978	94.20
13.5	12,921,615	38,939	0.0030	0.9970	93.99
14.5	11,359,609	17,643	0.0016	0.9984	93.71
15.5	10,210,123	18,519	0.0018	0.9982	93.56
16.5	8,892,320	18,058	0.0020	0.9980	93.39
17.5	8,045,887	28,334	0.0035	0.9965	93.20
18.5	7,431,930	16,522	0.0022	0.9978	92.88
19.5	6,864,659	11,822	0.0017	0.9983	92.67
20.5	6,418,560	44,484	0.0069	0.9931	92.51
21.5	5,892,875	57,652	0.0098	0.9902	91.87
22.5	5,372,344	39,652	0.0074	0.9926	90.97
23.5	4,905,898	33,555	0.0068	0.9932	90.30
24.5	4,468,975	19,744	0.0044	0.9956	89.68
25.5	4,026,546	5,954	0.0015	0.9985	89.28
26.5	3,496,805	21,386	0.0061	0.9939	89.15
27.5	3,256,606	7,210	0.0022	0.9978	88.61
28.5	3,037,367	12,957	0.0043	0.9957	88.41
29.5	2,813,427	15,143	0.0054	0.9946	88.03
30.5	2,693,735	13,850	0.0051	0.9949	87.56
31.5	2,513,620	19,402	0.0077	0.9923	87.11
32.5	2,382,411	33,810	0.0142	0.9858	86.44
33.5	2,187,101	4,477	0.0020	0.9980	85.21
34.5	2,024,957	11,811	0.0058	0.9942	85.04
35.5	1,796,520	7,232	0.0040	0.9960	84.54
36.5	1,542,913	43,149	0.0280	0.9720	84.20
37.5	1,273,191	24,491	0.0192	0.9808	81.85
38.5	1,102,575	11,576	0.0105	0.9895	80.27

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	895,075	12,769	0.0143	0.9857	79.43	
40.5	790,469	25,608	0.0324	0.9676	78.29	
41.5	707,082	31,175	0.0441	0.9559	75.76	
42.5	601,229	22,672	0.0377	0.9623	72.42	
43.5	459,227	29,761	0.0648	0.9352	69.69	
44.5	333,981	59,788	0.1790	0.8210	65.17	
45.5	241,029	3,352	0.0139	0.9861	53.50	
46.5	172,127	1,893	0.0110	0.9890	52.76	
47.5	127,743	2,842	0.0222	0.9778	52.18	
48.5	59,944	3,115	0.0520	0.9480	51.02	
49.5	40,147	562	0.0140	0.9860	48.37	
50.5	38,474	180	0.0047	0.9953	47.69	
51.5	34,965	34	0.0010	0.9990	47.47	
52.5	34,539	96	0.0028	0.9972	47.42	
53.5	34,442	218	0.0063	0.9937	47.29	
54.5	34,221	2	0.0001	0.9999	46.99	
55.5	34,219	916	0.0268	0.9732	46.99	
56.5	32,130	2,573	0.0801	0.9199	45.73	
57.5	29,552	540	0.0183	0.9817	42.07	
58.5	29,539	758	0.0257	0.9743	41.30	
59.5	29,120	2,062	0.0708	0.9292	40.24	
60.5	25,871	435	0.0168	0.9832	37.39	
61.5	23,953	47	0.0020	0.9980	36.76	
62.5	23,976	587	0.0245	0.9755	36.69	
63.5	25,853	2,143	0.0829	0.9171	35.79	
64.5	21,693	74	0.0034	0.9966	32.82	
65.5	21,584	109	0.0050	0.9950	32.71	
66.5	21,328	7,155	0.3355	0.6645	32.55	
67.5	14,078	191	0.0136	0.9864	21.63	
68.5	13,956	828	0.0593	0.9407	21.34	
69.5	13,469	321	0.0238	0.9762	20.07	
70.5	13,325	140	0.0105	0.9895	19.59	
71.5	13,309	37	0.0028	0.9972	19.39	
72.5	13,414	2,193	0.1635	0.8365	19.33	
73.5	11,899	213	0.0179	0.9821	16.17	
74.5	11,525	287	0.0249	0.9751	15.88	
75.5	11,059	1,376	0.1244	0.8756	15.49	
76.5	9,457	1,299	0.1374	0.8626	13.56	
77.5	1,028	80	0.0778	0.9222	11.70	
78.5	1,027		0.0000	1.0000	10.79	

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,027	812	0.7905	0.2095	10.79	
80.5	215	5	0.0250	0.9750	2.26	
81.5	219	86	0.3939	0.6061	2.20	
82.5	123	53	0.4311	0.5689	1.34	
83.5	70	2	0.0274	0.9726	0.76	
84.5	68	2	0.0282	0.9718	0.74	
85.5	66	27	0.4043	0.5957	0.72	
86.5					0.43	

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	22,589,676	22,605	0.0010	0.9990	100.00	
0.5	20,900,875	434,007	0.0208	0.9792	99.90	
1.5	18,935,611	72,161	0.0038	0.9962	97.83	
2.5	18,304,586	182,514	0.0100	0.9900	97.45	
3.5	17,043,742	115,679	0.0068	0.9932	96.48	
4.5	14,835,632	127,362	0.0086	0.9914	95.83	
5.5	13,804,682	107,808	0.0078	0.9922	95.00	
6.5	13,550,950	9,373	0.0007	0.9993	94.26	
7.5	13,073,909	6,529	0.0005	0.9995	94.20	
8.5	12,896,425	6,901	0.0005	0.9995	94.15	
9.5	11,415,331	36,083	0.0032	0.9968	94.10	
10.5	11,243,864	41,369	0.0037	0.9963	93.80	
11.5	10,868,860	26,279	0.0024	0.9976	93.46	
12.5	10,455,878	18,347	0.0018	0.9982	93.23	
13.5	10,447,775	26,107	0.0025	0.9975	93.07	
14.5	9,061,365	9,233	0.0010	0.9990	92.83	
15.5	8,157,311	12,005	0.0015	0.9985	92.74	
16.5	7,099,131	6,671	0.0009	0.9991	92.60	
17.5	6,542,773	17,366	0.0027	0.9973	92.52	
18.5	6,163,821	12,243	0.0020	0.9980	92.27	
19.5	5,829,852	7,376	0.0013	0.9987	92.09	
20.5	5,521,914	32,007	0.0058	0.9942	91.97	
21.5	5,119,839	40,877	0.0080	0.9920	91.44	
22.5	4,697,353	32,441	0.0069	0.9931	90.71	
23.5	4,390,188	25,512	0.0058	0.9942	90.08	
24.5	4,059,436	19,548	0.0048	0.9952	89.56	
25.5	3,664,423	5,758	0.0016	0.9984	89.13	
26.5	3,244,151	20,656	0.0064	0.9936	88.99	
27.5	3,073,562	7,210	0.0023	0.9977	88.42	
28.5	2,945,022	12,957	0.0044	0.9956	88.21	
29.5	2,787,444	15,143	0.0054	0.9946	87.82	
30.5	2,671,837	13,850	0.0052	0.9948	87.35	
31.5	2,498,337	19,402	0.0078	0.9922	86.89	
32.5	2,368,118	33,810	0.0143	0.9857	86.22	
33.5	2,172,808	4,477	0.0021	0.9979	84.99	
34.5	2,010,656	11,811	0.0059	0.9941	84.81	
35.5	1,782,219	7,216	0.0040	0.9960	84.32	
36.5	1,530,452	43,149	0.0282	0.9718	83.97	
37.5	1,260,747	24,491	0.0194	0.9806	81.61	
38.5	1,089,653	11,576	0.0106	0.9894	80.02	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	881,834	12,769	0.0145	0.9855	79.17	
40.5	781,005	25,608	0.0328	0.9672	78.02	
41.5	683,056	31,175	0.0456	0.9544	75.47	
42.5	577,203	22,672	0.0393	0.9607	72.02	
43.5	435,201	29,761	0.0684	0.9316	69.19	
44.5	312,348	59,788	0.1914	0.8086	64.46	
45.5	219,396	3,352	0.0153	0.9847	52.12	
46.5	150,494	1,893	0.0126	0.9874	51.33	
47.5	106,110	2,842	0.0268	0.9732	50.68	
48.5	38,311	3,115	0.0813	0.9187	49.32	
49.5	18,514	562	0.0304	0.9696	45.31	
50.5	14,922	180	0.0121	0.9879	43.94	
51.5	11,413	34	0.0030	0.9970	43.41	
52.5	10,987	96	0.0087	0.9913	43.28	
53.5	10,909	218	0.0200	0.9800	42.90	
54.5	11,166	2	0.0002	0.9998	42.04	
55.5	11,483	916	0.0798	0.9202	42.03	
56.5	9,394	2,573	0.2739	0.7261	38.68	
57.5	27,625	540	0.0195	0.9805	28.09	
58.5	27,612	758	0.0274	0.9726	27.54	
59.5	27,193	2,062	0.0758	0.9242	26.78	
60.5	23,944	435	0.0182	0.9818	24.75	
61.5	22,026	47	0.0021	0.9979	24.30	
62.5	22,049	587	0.0266	0.9734	24.25	
63.5	23,926	2,143	0.0896	0.9104	23.60	
64.5	19,766	74	0.0038	0.9962	21.49	
65.5	19,657	109	0.0055	0.9945	21.41	
66.5	21,328	7,155	0.3355	0.6645	21.29	
67.5	14,078	191	0.0136	0.9864	14.15	
68.5	13,956	828	0.0593	0.9407	13.96	
69.5	13,469	321	0.0238	0.9762	13.13	
70.5	13,325	140	0.0105	0.9895	12.82	
71.5	13,309	37	0.0028	0.9972	12.68	
72.5	13,414	2,193	0.1635	0.8365	12.65	
73.5	11,899	213	0.0179	0.9821	10.58	
74.5	11,525	287	0.0249	0.9751	10.39	
75.5	11,059	1,376	0.1244	0.8756	10.13	
76.5	9,457	1,299	0.1374	0.8626	8.87	
77.5	1,028	80	0.0778	0.9222	7.65	
78.5	1,027		0.0000	1.0000	7.06	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

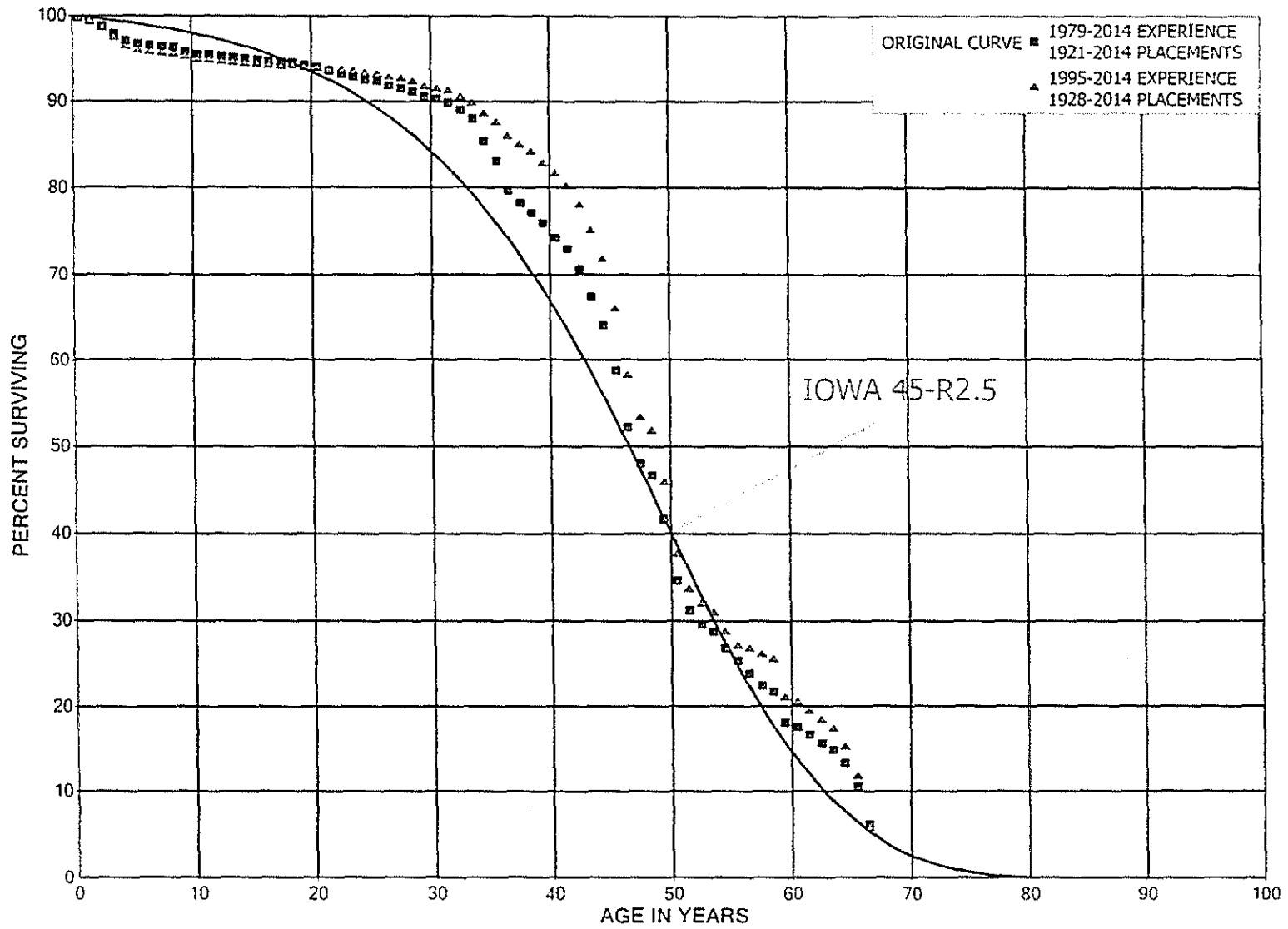
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,027	812	0.7905	0.2095	7.06	
80.5	215	5	0.0250	0.9750	1.48	
81.5	219	86	0.3939	0.6061	1.44	
82.5	123	53	0.4311	0.5689	0.87	
83.5	70	2	0.0274	0.9726	0.50	
84.5	68	2	0.0282	0.9718	0.48	
85.5	66	27	0.4043	0.5957	0.47	
86.5					0.28	



KCP&L - GREATER MISSOURI OPERATIONS
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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,190,749	78,039	0.0018	0.9982	100.00
0.5	40,054,852	153,589	0.0038	0.9962	99.82
1.5	37,672,490	236,358	0.0063	0.9937	99.43
2.5	36,054,575	325,158	0.0090	0.9910	98.81
3.5	33,441,028	299,873	0.0090	0.9910	97.92
4.5	32,310,468	118,069	0.0037	0.9963	97.04
5.5	29,496,602	32,513	0.0011	0.9989	96.68
6.5	28,595,994	17,261	0.0006	0.9994	96.58
7.5	26,779,900	75,345	0.0028	0.9972	96.52
8.5	25,894,002	106,770	0.0041	0.9959	96.25
9.5	24,064,356	81,344	0.0034	0.9966	95.85
10.5	23,015,918	28,798	0.0013	0.9987	95.53
11.5	21,952,491	24,855	0.0011	0.9989	95.41
12.5	20,787,281	17,575	0.0008	0.9992	95.30
13.5	20,578,519	30,217	0.0015	0.9985	95.22
14.5	19,398,495	51,507	0.0027	0.9973	95.08
15.5	18,469,754	16,142	0.0009	0.9991	94.83
16.5	17,741,661	22,570	0.0013	0.9987	94.74
17.5	17,117,791	27,087	0.0016	0.9984	94.62
18.5	16,556,539	32,116	0.0019	0.9981	94.47
19.5	15,725,185	35,359	0.0022	0.9978	94.29
20.5	15,105,801	78,870	0.0052	0.9948	94.08
21.5	14,354,079	55,238	0.0038	0.9962	93.59
22.5	13,729,718	49,948	0.0036	0.9964	93.23
23.5	13,025,981	50,069	0.0038	0.9962	92.89
24.5	12,289,252	39,355	0.0032	0.9968	92.53
25.5	11,385,651	54,387	0.0048	0.9952	92.23
26.5	10,736,844	30,288	0.0028	0.9972	91.79
27.5	10,354,351	50,529	0.0049	0.9951	91.54
28.5	9,811,328	60,214	0.0061	0.9939	91.09
29.5	9,041,157	24,623	0.0027	0.9973	90.53
30.5	8,599,589	45,535	0.0053	0.9947	90.28
31.5	8,208,072	82,766	0.0101	0.9899	89.80
32.5	7,841,915	87,702	0.0112	0.9888	88.90
33.5	7,466,466	215,770	0.0289	0.9711	87.91
34.5	6,922,090	190,931	0.0276	0.9724	85.36
35.5	6,334,920	252,224	0.0398	0.9602	83.01
36.5	5,576,456	101,857	0.0183	0.9817	79.71
37.5	4,927,664	68,975	0.0140	0.9860	78.25
38.5	4,487,248	71,426	0.0159	0.9841	77.15

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,191,784	90,757	0.0217	0.9783	75.93
40.5	3,713,977	67,300	0.0181	0.9819	74.28
41.5	3,175,301	103,399	0.0326	0.9674	72.94
42.5	2,834,191	127,343	0.0449	0.9551	70.56
43.5	2,388,255	116,677	0.0489	0.9511	67.39
44.5	1,979,256	161,823	0.0818	0.9182	64.10
45.5	1,529,820	172,528	0.1128	0.8872	58.86
46.5	1,198,801	96,251	0.0803	0.9197	52.22
47.5	1,011,268	28,703	0.0284	0.9716	48.03
48.5	881,768	95,660	0.1085	0.8915	46.66
49.5	708,782	121,816	0.1719	0.8281	41.60
50.5	591,061	56,462	0.0955	0.9045	34.45
51.5	493,294	24,744	0.0502	0.9498	31.16
52.5	435,522	14,384	0.0330	0.9670	29.60
53.5	394,090	26,213	0.0665	0.9335	28.62
54.5	356,956	19,113	0.0535	0.9465	26.72
55.5	304,957	18,592	0.0610	0.9390	25.29
56.5	271,692	15,416	0.0567	0.9433	23.74
57.5	227,457	6,937	0.0305	0.9695	22.40
58.5	178,984	29,992	0.1676	0.8324	21.71
59.5	134,893	4,186	0.0310	0.9690	18.08
60.5	124,493	6,368	0.0512	0.9488	17.51
61.5	107,061	6,435	0.0601	0.9399	16.62
62.5	91,734	5,069	0.0553	0.9447	15.62
63.5	74,659	8,135	0.1090	0.8910	14.76
64.5	53,955	10,816	0.2005	0.7995	13.15
65.5	31,371	13,170	0.4198	0.5802	10.51
66.5	17,791	122	0.0069	0.9931	6.10
67.5	17,401	109	0.0063	0.9937	6.06
68.5	17,240	94	0.0055	0.9945	6.02
69.5	15,634	915	0.0585	0.9415	5.99
70.5	11,988	893	0.0745	0.9255	5.64
71.5	9,082	1,325	0.1459	0.8541	5.22
72.5	8,099	6,303	0.7782	0.2218	4.46
73.5	1,292	14	0.0106	0.9894	0.99
74.5	1,278	2	0.0016	0.9984	0.98
75.5	1,288	1	0.0008	0.9992	0.98
76.5	1,286	7	0.0054	0.9946	0.98
77.5	7		0.0000	1.0000	0.97
78.5	7	7	0.9576	0.0424	0.97

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	33,222,511	78,039	0.0023	0.9977	100.00	
0.5	31,439,728	152,486	0.0049	0.9951	99.77	
1.5	29,365,071	234,858	0.0080	0.9920	99.28	
2.5	28,163,370	322,840	0.0115	0.9885	98.49	
3.5	26,043,911	296,428	0.0114	0.9886	97.36	
4.5	25,191,626	117,389	0.0047	0.9953	96.25	
5.5	22,770,799	29,413	0.0013	0.9987	95.80	
6.5	22,145,484	13,265	0.0006	0.9994	95.68	
7.5	20,234,929	46,647	0.0023	0.9977	95.62	
8.5	19,445,109	48,471	0.0025	0.9975	95.40	
9.5	17,929,233	65,500	0.0037	0.9963	95.16	
10.5	17,010,616	21,930	0.0013	0.9987	94.81	
11.5	15,995,268	22,121	0.0014	0.9986	94.69	
12.5	14,858,865	5,786	0.0004	0.9996	94.56	
13.5	14,744,772	15,761	0.0011	0.9989	94.52	
14.5	13,763,881	25,154	0.0018	0.9982	94.42	
15.5	13,092,579	4,653	0.0004	0.9996	94.25	
16.5	12,768,115	15,897	0.0012	0.9988	94.22	
17.5	12,537,575	415	0.0000	1.0000	94.10	
18.5	12,173,203	14,264	0.0012	0.9988	94.10	
19.5	11,449,018	7,356	0.0006	0.9994	93.99	
20.5	11,058,463	18,825	0.0017	0.9983	93.93	
21.5	10,680,713	15,921	0.0015	0.9985	93.77	
22.5	10,145,565	11,821	0.0012	0.9988	93.63	
23.5	9,718,488	27,248	0.0028	0.9972	93.52	
24.5	9,323,183	20,825	0.0022	0.9978	93.26	
25.5	8,683,803	25,797	0.0030	0.9970	93.05	
26.5	8,264,165	14,858	0.0018	0.9982	92.77	
27.5	8,080,773	33,887	0.0042	0.9958	92.60	
28.5	7,698,887	54,252	0.0070	0.9930	92.22	
29.5	7,030,489	14,676	0.0021	0.9979	91.57	
30.5	6,646,902	18,009	0.0027	0.9973	91.37	
31.5	6,358,004	49,012	0.0077	0.9923	91.13	
32.5	6,109,086	47,966	0.0079	0.9921	90.42	
33.5	5,907,448	77,981	0.0132	0.9868	89.71	
34.5	5,619,001	72,803	0.0130	0.9870	88.53	
35.5	5,220,543	89,447	0.0171	0.9829	87.38	
36.5	4,714,189	54,194	0.0115	0.9885	85.89	
37.5	4,156,609	36,916	0.0089	0.9911	84.90	
38.5	3,933,408	64,735	0.0165	0.9835	84.14	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

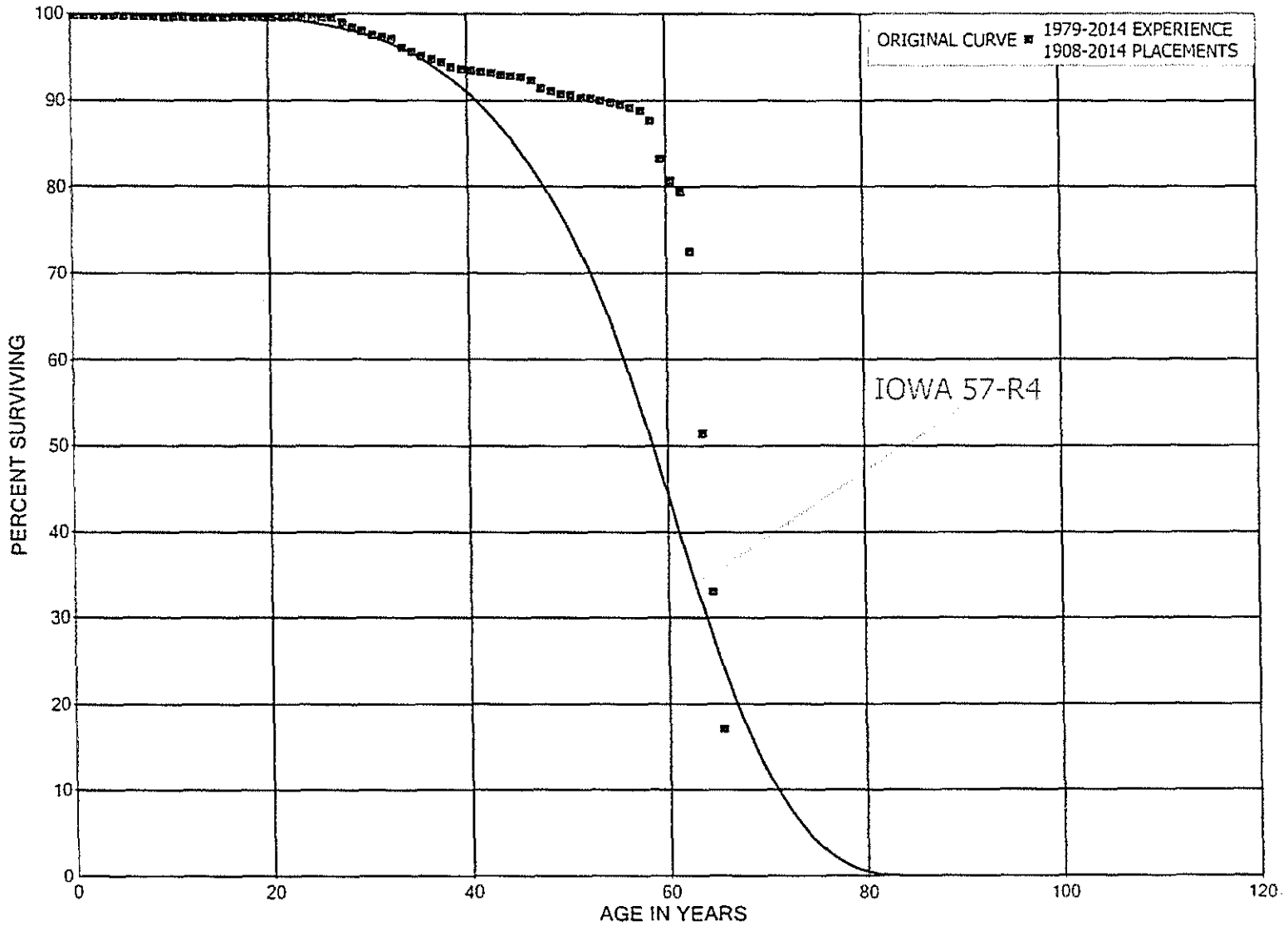
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,760,132	53,074	0.0141	0.9859	82.76	
40.5	3,356,660	60,015	0.0179	0.9821	81.59	
41.5	2,835,583	75,369	0.0266	0.9734	80.13	
42.5	2,551,983	96,288	0.0377	0.9623	78.00	
43.5	2,163,628	96,661	0.0447	0.9553	75.06	
44.5	1,795,527	144,871	0.0807	0.9193	71.71	
45.5	1,383,488	161,992	0.1171	0.8829	65.92	
46.5	1,098,247	92,559	0.0843	0.9157	58.20	
47.5	951,500	27,185	0.0286	0.9714	53.30	
48.5	828,175	94,754	0.1144	0.8856	51.77	
49.5	657,001	120,189	0.1829	0.8171	45.85	
50.5	526,936	55,199	0.1048	0.8952	37.46	
51.5	434,076	21,903	0.0505	0.9495	33.54	
52.5	380,272	12,063	0.0317	0.9683	31.85	
53.5	342,882	24,762	0.0722	0.9278	30.84	
54.5	309,806	18,117	0.0585	0.9415	28.61	
55.5	259,066	3,561	0.0137	0.9863	26.94	
56.5	241,530	5,125	0.0212	0.9788	26.57	
57.5	214,500	5,423	0.0253	0.9747	26.00	
58.5	167,683	28,997	0.1729	0.8271	25.34	
59.5	124,657	3,216	0.0258	0.9742	20.96	
60.5	115,227	6,368	0.0553	0.9447	20.42	
61.5	97,795	5,314	0.0543	0.9457	19.29	
62.5	83,589	5,069	0.0606	0.9394	18.24	
63.5	67,339	8,135	0.1208	0.8792	17.14	
64.5	46,869	10,816	0.2308	0.7692	15.07	
65.5	25,579	13,170	0.5149	0.4851	11.59	
66.5	17,791	122	0.0069	0.9931	5.62	
67.5	17,401	109	0.0063	0.9937	5.58	
68.5	17,240	94	0.0055	0.9945	5.55	
69.5	15,634	915	0.0585	0.9415	5.52	
70.5	11,988	893	0.0745	0.9255	5.20	
71.5	9,082	1,325	0.1459	0.8541	4.81	
72.5	8,099	6,303	0.7782	0.2218	4.11	
73.5	1,292	14	0.0106	0.9894	0.91	
74.5	1,278	2	0.0016	0.9984	0.90	
75.5	1,288	1	0.0008	0.9992	0.90	
76.5	1,286	7	0.0054	0.9946	0.90	
77.5	7		0.0000	1.0000	0.89	
78.5	7	7	0.9576	0.0424	0.89	



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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,442,468	8,294	0.0024	0.9976	100.00
0.5	3,210,694	876	0.0003	0.9997	99.76
1.5	3,014,378	494	0.0002	0.9998	99.73
2.5	2,947,564	340	0.0001	0.9999	99.72
3.5	2,952,384	944	0.0003	0.9997	99.70
4.5	2,923,220	147	0.0001	0.9999	99.67
5.5	2,962,178	523	0.0002	0.9998	99.67
6.5	2,955,223	196	0.0001	0.9999	99.65
7.5	2,927,376	59	0.0000	1.0000	99.64
8.5	2,903,214	3,418	0.0012	0.9988	99.64
9.5	2,875,413	69	0.0000	1.0000	99.52
10.5	2,857,937	44	0.0000	1.0000	99.52
11.5	2,828,144	41	0.0000	1.0000	99.52
12.5	2,827,816	34	0.0000	1.0000	99.52
13.5	2,848,326	42	0.0000	1.0000	99.52
14.5	2,758,976	32	0.0000	1.0000	99.52
15.5	2,692,768	27	0.0000	1.0000	99.51
16.5	2,577,968	37	0.0000	1.0000	99.51
17.5	2,531,066	45	0.0000	1.0000	99.51
18.5	2,490,726	45	0.0000	1.0000	99.51
19.5	2,479,710	103	0.0000	1.0000	99.51
20.5	2,456,349	29	0.0000	1.0000	99.50
21.5	2,448,558	29	0.0000	1.0000	99.50
22.5	2,422,935	29	0.0000	1.0000	99.50
23.5	2,429,466	24	0.0000	1.0000	99.50
24.5	2,357,406	656	0.0003	0.9997	99.50
25.5	2,278,217	27	0.0000	1.0000	99.47
26.5	2,226,782	12,216	0.0055	0.9945	99.47
27.5	2,160,904	14,975	0.0069	0.9931	98.93
28.5	2,096,608	7,441	0.0035	0.9965	98.24
29.5	2,040,361	6,997	0.0034	0.9966	97.89
30.5	2,009,573	6,056	0.0030	0.9970	97.56
31.5	1,970,328	4,861	0.0025	0.9975	97.26
32.5	1,900,127	19,245	0.0101	0.9899	97.02
33.5	1,810,806	10,102	0.0056	0.9944	96.04
34.5	1,745,931	8,732	0.0050	0.9950	95.50
35.5	1,685,534	5,841	0.0035	0.9965	95.03
36.5	1,632,305	5,969	0.0037	0.9963	94.70
37.5	1,574,979	8,259	0.0052	0.9948	94.35
38.5	1,512,734	4,588	0.0030	0.9970	93.85

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,467,988	3,223	0.0022	0.9978	93.57	
40.5	1,427,498	901	0.0006	0.9994	93.36	
41.5	1,378,183	2,034	0.0015	0.9985	93.31	
42.5	1,330,603	3,468	0.0026	0.9974	93.17	
43.5	1,260,110	1,715	0.0014	0.9986	92.93	
44.5	1,195,844	1,453	0.0012	0.9988	92.80	
45.5	1,133,917	5,418	0.0048	0.9952	92.69	
46.5	1,058,355	10,284	0.0097	0.9903	92.24	
47.5	990,823	2,780	0.0028	0.9972	91.35	
48.5	926,997	3,316	0.0036	0.9964	91.09	
49.5	829,397	1,803	0.0022	0.9978	90.76	
50.5	781,182	2,528	0.0032	0.9968	90.57	
51.5	716,080	1,074	0.0015	0.9985	90.27	
52.5	657,473	1,209	0.0018	0.9982	90.14	
53.5	601,469	1,594	0.0026	0.9974	89.97	
54.5	536,245	1,436	0.0027	0.9973	89.73	
55.5	460,678	1,794	0.0039	0.9961	89.49	
56.5	395,760	1,563	0.0039	0.9961	89.15	
57.5	333,193	4,343	0.0130	0.9870	88.79	
58.5	279,398	13,952	0.0499	0.9501	87.64	
59.5	181,500	5,540	0.0305	0.9695	83.26	
60.5	143,025	2,377	0.0166	0.9834	80.72	
61.5	112,576	9,720	0.0863	0.9137	79.38	
62.5	81,733	23,797	0.2912	0.7088	72.52	
63.5	33,899	12,195	0.3598	0.6402	51.41	
64.5	13,651	6,592	0.4829	0.5171	32.91	
65.5	7,034	2,830	0.4024	0.5976	17.02	
66.5	3,439	452	0.1315	0.8685	10.17	
67.5	2,690	111	0.0412	0.9588	8.83	
68.5	2,563	118	0.0459	0.9541	8.47	
69.5	2,459	114	0.0462	0.9538	8.08	
70.5	2,302	204	0.0886	0.9114	7.71	
71.5	1,996	134	0.0674	0.9326	7.02	
72.5	1,815	97	0.0535	0.9465	6.55	
73.5	1,666	11	0.0065	0.9935	6.20	
74.5	1,626	27	0.0164	0.9836	6.16	
75.5	1,596		0.0000	1.0000	6.06	
76.5	1,594		0.0000	1.0000	6.06	
77.5	1,594		0.0000	1.0000	6.06	
78.5	1,594	13	0.0079	0.9921	6.06	

KCP&L - GREATER MISSOURI OPERATIONS
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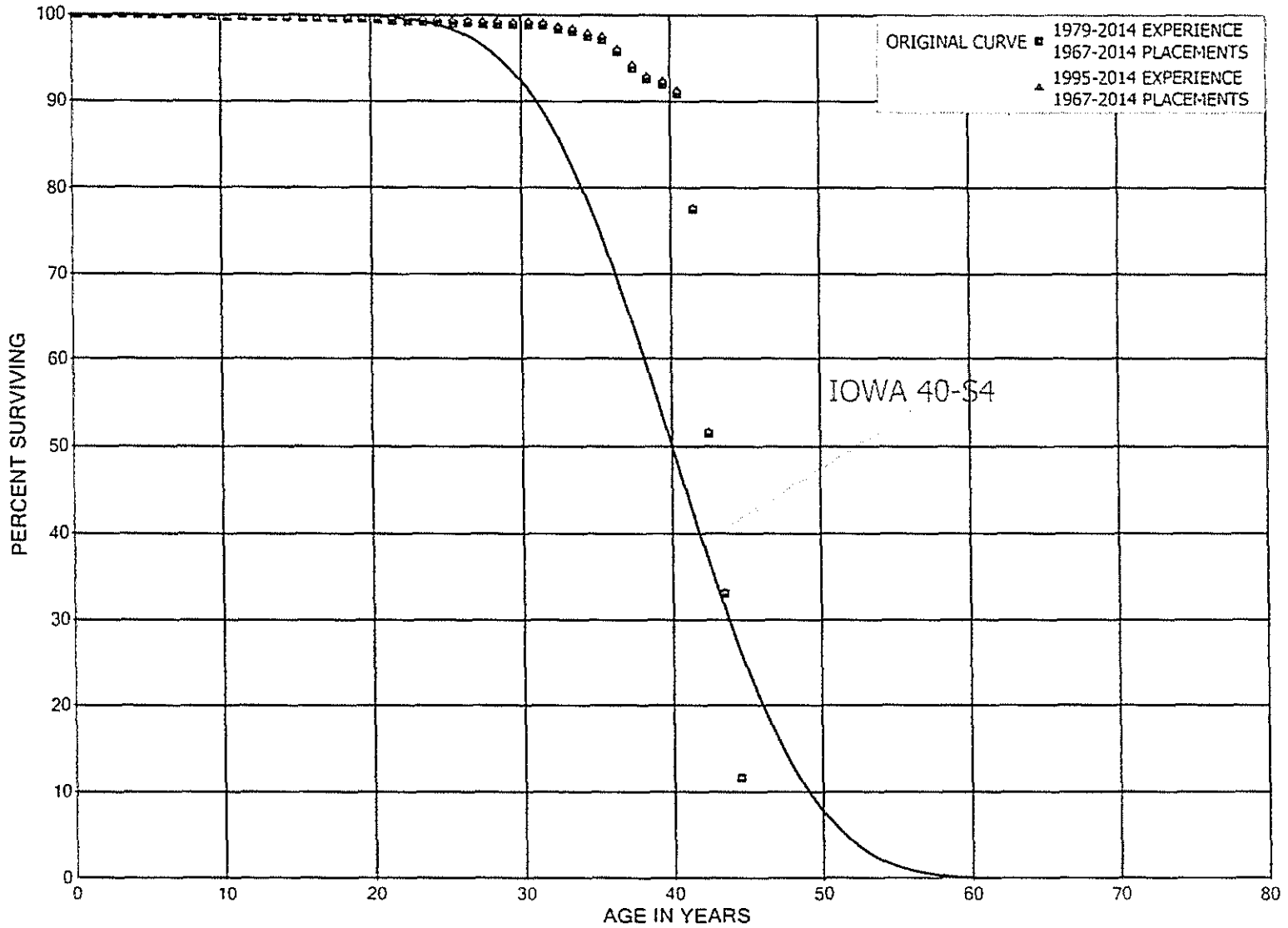
ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,594	102	0.0642	0.9358	6.01	
80.5	1,567	1,300	0.8296	0.1704	5.63	
81.5	267	117	0.4382	0.5618	0.96	
82.5	150	46	0.3067	0.6933	0.54	
83.5	104	68	0.6538	0.3462	0.37	
84.5	36	8	0.2222	0.7778	0.13	
85.5	28	9	0.3214	0.6786	0.10	
86.5	19	2	0.1053	0.8947	0.07	
87.5	17	3	0.1900	0.8100	0.06	
88.5	14		0.0000	1.0000	0.05	
89.5	14	5	0.3660	0.6340	0.05	
90.5	9	2	0.2772	0.7228	0.03	
91.5	6	1	0.0935	0.9065	0.02	
92.5	6		0.0000	1.0000	0.02	
93.5	5		0.0000	1.0000	0.02	
94.5					0.02	



KCP&L - GREATER MISSOURI OPERATIONS
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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2014			EXPERIENCE BAND 1979-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,928,557		0.0000	1.0000	100.00
0.5	11,382,438	6,000	0.0005	0.9995	100.00
1.5	11,097,999		0.0000	1.0000	99.95
2.5	10,988,723		0.0000	1.0000	99.95
3.5	10,759,130		0.0000	1.0000	99.95
4.5	10,611,841		0.0000	1.0000	99.95
5.5	10,700,844	420	0.0000	1.0000	99.95
6.5	10,436,434	2,279	0.0002	0.9998	99.94
7.5	10,005,814	1,027	0.0001	0.9999	99.92
8.5	9,551,996	11,596	0.0012	0.9988	99.91
9.5	9,113,039	1,966	0.0002	0.9998	99.79
10.5	8,603,619	2,030	0.0002	0.9998	99.77
11.5	8,169,268	2,132	0.0003	0.9997	99.74
12.5	7,507,150	1,329	0.0002	0.9998	99.72
13.5	6,925,581	1,198	0.0002	0.9998	99.70
14.5	6,429,294	2,439	0.0004	0.9996	99.68
15.5	5,879,442	1,828	0.0003	0.9997	99.65
16.5	5,433,619	2,242	0.0004	0.9996	99.62
17.5	4,947,834	2,101	0.0004	0.9996	99.57
18.5	4,448,117	1,828	0.0004	0.9996	99.53
19.5	4,027,540	3,176	0.0008	0.9992	99.49
20.5	3,654,975	4,237	0.0012	0.9988	99.41
21.5	3,385,953	3,003	0.0009	0.9991	99.30
22.5	3,104,742	1,721	0.0006	0.9994	99.21
23.5	2,849,867	2,027	0.0007	0.9993	99.15
24.5	2,602,984	2,343	0.0009	0.9991	99.08
25.5	2,413,265	1,492	0.0006	0.9994	98.99
26.5	2,251,878	1,192	0.0005	0.9995	98.93
27.5	2,130,098	455	0.0002	0.9998	98.88
28.5	2,017,711	1,136	0.0006	0.9994	98.86
29.5	1,912,575	534	0.0003	0.9997	98.80
30.5	1,791,579	1,880	0.0010	0.9990	98.78
31.5	1,622,910	6,597	0.0041	0.9959	98.67
32.5	1,512,016	3,114	0.0021	0.9979	98.27
33.5	1,332,070	8,526	0.0064	0.9936	98.07
34.5	1,164,829	4,115	0.0035	0.9965	97.44
35.5	966,990	13,537	0.0140	0.9860	97.10
36.5	754,292	14,611	0.0194	0.9806	95.74
37.5	545,645	7,961	0.0146	0.9854	93.88
38.5	382,338	2,498	0.0065	0.9935	92.51

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	276,856	3,222	0.0116	0.9884	91.91	
40.5	167,315	24,611	0.1471	0.8529	90.84	
41.5	57,276	19,275	0.3365	0.6635	77.48	
42.5	7,195	2,580	0.3586	0.6414	51.40	
43.5	4,005	2,597	0.6486	0.3514	32.97	
44.5	1,407	1,050	0.7464	0.2536	11.59	
45.5	313	198	0.6332	0.3668	2.94	
46.5	27		0.0000	1.0000	1.08	
47.5					1.08	

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 369.02 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2014			EXPERIENCE BAND 1995-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,907,210		0.0000	1.0000	100.00
0.5	8,531,677	6,000	0.0007	0.9993	100.00
1.5	8,318,135		0.0000	1.0000	99.93
2.5	8,326,945		0.0000	1.0000	99.93
3.5	8,247,740		0.0000	1.0000	99.93
4.5	8,236,490		0.0000	1.0000	99.93
5.5	8,421,143	420	0.0000	1.0000	99.93
6.5	8,232,924	2,279	0.0003	0.9997	99.92
7.5	7,910,278	1,027	0.0001	0.9999	99.90
8.5	7,568,536	10,369	0.0014	0.9986	99.88
9.5	7,231,930	934	0.0001	0.9999	99.75
10.5	6,816,147	1,018	0.0001	0.9999	99.73
11.5	6,529,330	1,047	0.0002	0.9998	99.72
12.5	5,972,814	881	0.0001	0.9999	99.70
13.5	5,554,570	777	0.0001	0.9999	99.69
14.5	5,217,754	557	0.0001	0.9999	99.67
15.5	4,863,915	585	0.0001	0.9999	99.66
16.5	4,618,915	533	0.0001	0.9999	99.65
17.5	4,329,284	515	0.0001	0.9999	99.64
18.5	3,991,861	394	0.0001	0.9999	99.63
19.5	3,676,017	336	0.0001	0.9999	99.62
20.5	3,415,624	284	0.0001	0.9999	99.61
21.5	3,242,676	236	0.0001	0.9999	99.60
22.5	3,037,491	1,721	0.0006	0.9994	99.59
23.5	2,797,952	2,027	0.0007	0.9993	99.54
24.5	2,551,160	2,343	0.0009	0.9991	99.47
25.5	2,364,536	1,492	0.0006	0.9994	99.37
26.5	2,231,260	1,192	0.0005	0.9995	99.31
27.5	2,130,098	455	0.0002	0.9998	99.26
28.5	2,017,711	1,136	0.0006	0.9994	99.24
29.5	1,912,575	534	0.0003	0.9997	99.18
30.5	1,791,579	1,880	0.0010	0.9990	99.15
31.5	1,622,910	6,597	0.0041	0.9959	99.05
32.5	1,512,016	3,114	0.0021	0.9979	98.65
33.5	1,332,070	8,526	0.0064	0.9936	98.44
34.5	1,164,829	4,115	0.0035	0.9965	97.81
35.5	966,990	13,537	0.0140	0.9860	97.47
36.5	754,292	14,611	0.0194	0.9806	96.10
37.5	545,645	7,961	0.0146	0.9854	94.24
38.5	382,338	2,498	0.0065	0.9935	92.87

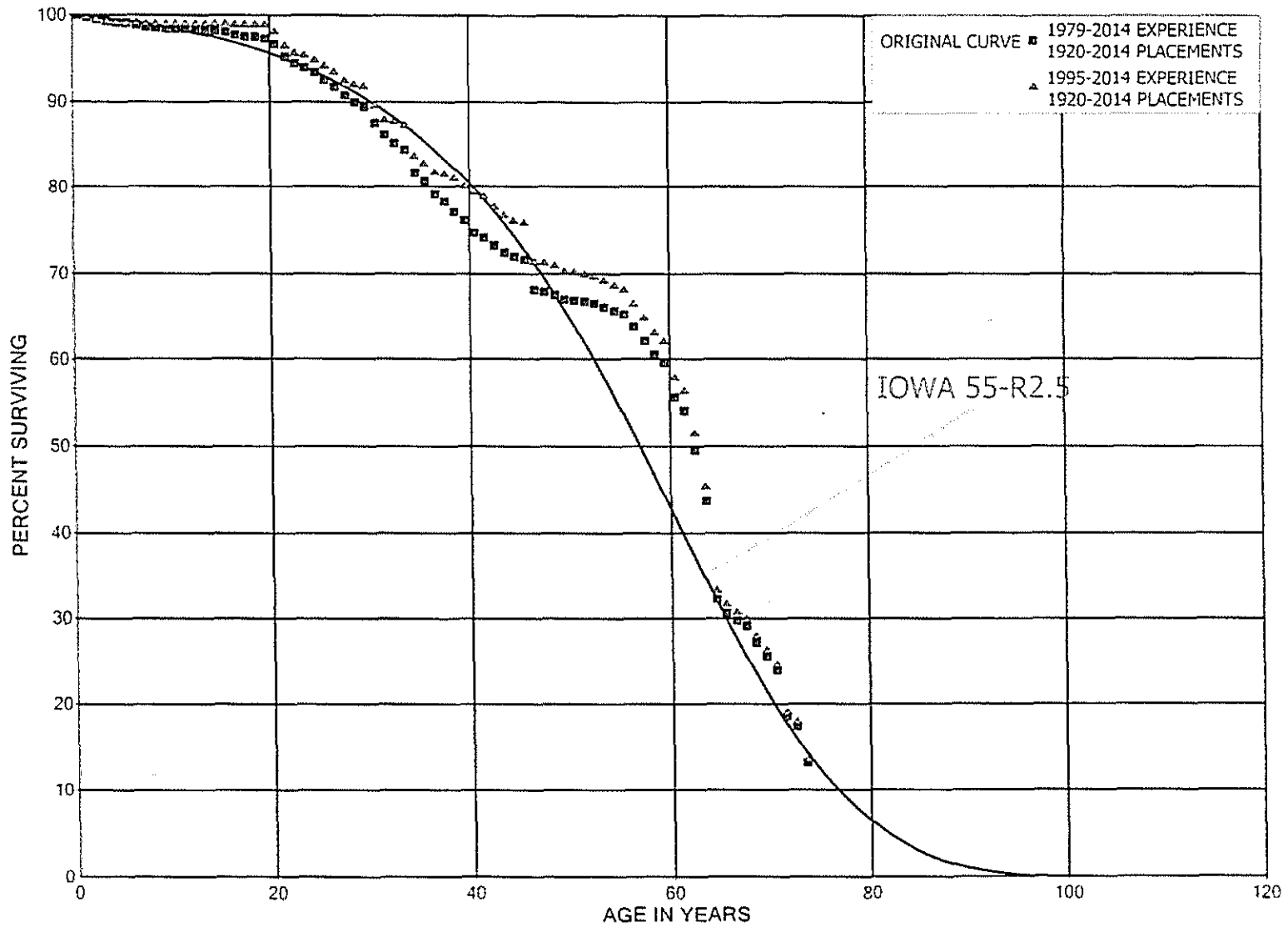
KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 369.02 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2014			EXPERIENCE BAND 1995-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	276,856	3,222	0.0116	0.9884	92.26	
40.5	167,315	24,611	0.1471	0.8529	91.19	
41.5	57,276	19,275	0.3365	0.6635	77.77	
42.5	7,195	2,580	0.3586	0.6414	51.60	
43.5	4,005	2,597	0.6486	0.3514	33.09	
44.5	1,407	1,050	0.7464	0.2536	11.63	
45.5	313	198	0.6332	0.3668	2.95	
46.5	27		0.0000	1.0000	1.08	
47.5					1.08	

KCP&L - GREATER MISSOURI OPERATIONS
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KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,027,203	652	0.0001	0.9999	100.00	
0.5	7,865,713	17,543	0.0022	0.9978	99.99	
1.5	7,653,803	20,020	0.0026	0.9974	99.77	
2.5	7,176,985	13,413	0.0019	0.9981	99.51	
3.5	7,082,526	8,944	0.0013	0.9987	99.32	
4.5	6,785,215	12,537	0.0018	0.9982	99.20	
5.5	6,578,018	10,755	0.0016	0.9984	99.01	
6.5	6,607,773	14,503	0.0022	0.9978	98.85	
7.5	6,520,013	6,722	0.0010	0.9990	98.63	
8.5	6,398,542	6,018	0.0009	0.9991	98.53	
9.5	6,252,155	3,348	0.0005	0.9995	98.44	
10.5	6,024,108	2,628	0.0004	0.9996	98.39	
11.5	5,825,303	3,331	0.0006	0.9994	98.34	
12.5	6,068,490	3,226	0.0005	0.9995	98.29	
13.5	5,757,720	2,000	0.0003	0.9997	98.24	
14.5	5,621,876	9,470	0.0017	0.9983	98.20	
15.5	5,506,386	16,914	0.0031	0.9969	98.04	
16.5	5,154,568	10,697	0.0021	0.9979	97.74	
17.5	4,966,943	2,990	0.0006	0.9994	97.53	
18.5	4,920,318	9,886	0.0020	0.9980	97.47	
19.5	4,753,869	30,106	0.0063	0.9937	97.28	
20.5	4,608,631	70,524	0.0153	0.9847	96.66	
21.5	4,493,938	39,057	0.0087	0.9913	95.18	
22.5	4,441,330	20,809	0.0047	0.9953	94.36	
23.5	4,353,440	24,884	0.0057	0.9943	93.91	
24.5	4,308,841	41,193	0.0096	0.9904	93.38	
25.5	3,697,524	30,743	0.0083	0.9917	92.48	
26.5	3,552,824	38,334	0.0108	0.9892	91.71	
27.5	3,409,934	28,011	0.0082	0.9918	90.73	
28.5	3,316,743	21,907	0.0066	0.9934	89.98	
29.5	3,133,181	65,115	0.0208	0.9792	89.39	
30.5	3,024,975	47,990	0.0159	0.9841	87.53	
31.5	2,878,764	32,616	0.0113	0.9887	86.14	
32.5	2,759,437	26,306	0.0095	0.9905	85.16	
33.5	2,635,970	81,544	0.0309	0.9691	84.35	
34.5	2,478,029	31,482	0.0127	0.9873	81.74	
35.5	2,292,658	44,435	0.0194	0.9806	80.70	
36.5	2,039,983	22,832	0.0112	0.9888	79.14	
37.5	1,778,880	26,273	0.0148	0.9852	78.25	
38.5	1,645,099	22,854	0.0139	0.9861	77.10	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,524,699	28,852	0.0189	0.9811	76.03	
40.5	1,381,979	9,088	0.0066	0.9934	74.59	
41.5	1,299,047	16,156	0.0124	0.9876	74.10	
42.5	1,176,892	13,130	0.0112	0.9888	73.18	
43.5	1,090,969	6,894	0.0063	0.9937	72.36	
44.5	1,034,537	3,542	0.0034	0.9966	71.90	
45.5	956,674	46,453	0.0486	0.9514	71.66	
46.5	870,323	2,695	0.0031	0.9969	68.18	
47.5	827,530	3,627	0.0044	0.9956	67.97	
48.5	777,446	6,736	0.0087	0.9913	67.67	
49.5	732,749	1,131	0.0015	0.9985	67.08	
50.5	709,841	1,516	0.0021	0.9979	66.98	
51.5	683,275	2,414	0.0035	0.9965	66.84	
52.5	652,108	3,682	0.0056	0.9944	66.60	
53.5	614,849	4,808	0.0078	0.9922	66.22	
54.5	576,830	4,078	0.0071	0.9929	65.71	
55.5	545,859	11,627	0.0213	0.9787	65.24	
56.5	494,358	12,687	0.0257	0.9743	63.85	
57.5	417,456	10,938	0.0262	0.9738	62.21	
58.5	372,959	6,091	0.0163	0.9837	60.58	
59.5	291,966	19,609	0.0672	0.9328	59.59	
60.5	228,024	6,219	0.0273	0.9727	55.59	
61.5	204,759	17,200	0.0840	0.9160	54.07	
62.5	173,504	20,621	0.1188	0.8812	49.53	
63.5	151,364	39,740	0.2625	0.7375	43.65	
64.5	101,026	4,786	0.0474	0.9526	32.19	
65.5	84,614	2,463	0.0291	0.9709	30.66	
66.5	64,441	1,594	0.0247	0.9753	29.77	
67.5	53,495	3,663	0.0685	0.9315	29.03	
68.5	45,151	2,545	0.0564	0.9436	27.04	
69.5	41,604	2,800	0.0673	0.9327	25.52	
70.5	38,670	8,625	0.2230	0.7770	23.80	
71.5	30,060	1,803	0.0600	0.9400	18.49	
72.5	27,373	6,647	0.2428	0.7572	17.38	
73.5	18,421	131	0.0071	0.9929	13.16	
74.5	15,574	202	0.0130	0.9870	13.07	
75.5	12,351	10	0.0008	0.9992	12.90	
76.5	11,089	106	0.0096	0.9904	12.89	
77.5	3,550	611	0.1721	0.8279	12.77	
78.5	2,927	12	0.0040	0.9960	10.57	

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1979-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,869	1,032	0.3597	0.6403	10.53	
80.5	1,813	29	0.0159	0.9841	6.74	
81.5	1,750	513	0.2933	0.7067	6.63	
82.5	1,246	48	0.0385	0.9615	4.69	
83.5	770	29	0.0374	0.9626	4.51	
84.5	741	20	0.0270	0.9730	4.34	
85.5	597	46	0.0763	0.9237	4.22	
86.5					3.90	