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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R4						
NET SALVAGE PERCENT..-100						
1946	9,458.87	16,873	17,941	977	6.16	159
1950	168,992.74	292,493	311,001	26,984	7.67	3,518
1953	214,714.73	361,107	383,957	45,472	9.07	5,013
1955	375,482.30	617,218	656,273	94,692	10.15	9,329
1958	430,257.23	679,979	723,006	137,508	11.96	11,497
1961	656,516.26	991,865	1,054,627	258,406	13.94	18,537
1966	647,432.56	897,083	953,847	341,018	17.51	19,476
1970	185,131.04	236,449	251,411	118,851	20.60	5,769
1971	229,161.63	286,177	304,285	154,038	21.41	7,195
1972	247,783.12	302,395	321,530	174,036	22.22	7,832
1973	216,194.94	257,531	273,827	158,563	23.05	6,879
1974	135,019.08	156,811	166,733	103,305	23.90	4,322
1975	134,017.77	151,655	161,251	106,785	24.75	4,315
1976	160,258.03	176,444	187,609	132,907	25.62	5,188
1977	164,750.49	176,382	187,543	141,958	26.49	5,359
1978	209,329.83	217,536	231,301	187,359	27.38	6,843
1979	187,403.03	188,865	200,816	173,990	28.28	6,152
1980	259,530.52	253,354	269,385	249,676	29.18	8,556
1981	199,523.56	188,310	200,226	198,821	30.10	6,605
1982	292,785.93	266,787	283,668	301,904	31.03	9,729
1983	350,858.68	308,264	327,770	373,947	31.96	11,700
1984	366,528.43	309,936	329,548	403,509	32.90	12,265
1985	391,804.53	318,380	338,526	445,083	33.84	13,153
1986	443,653.85	345,695	367,569	519,739	34.79	14,939
1987	560,271.97	417,739	444,172	676,372	35.75	18,919
1988	571,324.73	406,783	432,523	710,126	36.71	19,344
1989	356,800.15	241,839	257,142	456,458	37.68	12,114
1990	374,471.82	241,085	256,340	492,604	38.65	12,745
1991	520,079.02	316,936	336,990	703,168	39.63	17,743
1992	327,062.35	188,061	199,961	454,164	40.61	11,184
1993	348,111.37	188,259	200,171	496,052	41.59	11,927
1994	334,812.70	169,549	180,277	489,348	42.57	11,495
1995	409,298.74	193,025	205,239	613,358	43.56	14,081
1996	350,849.79	153,251	162,948	538,752	44.55	12,093
1997	276,599.85	111,248	118,288	434,912	45.54	9,550
1998	199,223.13	73,195	77,827	320,619	46.53	6,891
1999	45,482.98	15,109	16,065	74,901	47.53	1,576

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R4						
NET SALVAGE PERCENT..-100						
2000	160,233.18	47,685	50,702	269,764	48.52	5,560
2001	184,313.02	48,364	51,424	317,202	49.52	6,406
2002	149,004.56	33,943	36,091	261,918	50.51	5,185
2003	308,858.15	59,486	63,250	554,466	51.51	10,764
2004	191,921.86	30,247	32,161	351,683	52.51	6,697
2005	300,049.80	36,846	39,178	560,922	53.50	10,485
2006	257,444.57	22,604	24,034	490,855	54.50	9,007
2007	183,283.94	9,641	10,251	356,317	55.50	6,420
2008	1,188,929.21	20,925	22,249	2,355,609	56.50	41,692
	14,275,016.04	11,023,409	11,720,933	16,829,098		466,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.1	3.27

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R5						
NET SALVAGE PERCENT.. -25						
1966	311.83	367	388	2	2.19	1
1970	159.60	181	191	9	3.56	3
1971	46,060.66	51,513	54,478	3,098	4.00	775
1972	155,831.73	171,727	181,611	13,179	4.50	2,929
1973	394,258.47	427,475	452,078	40,745	5.04	8,084
1974	416,279.43	443,234	468,744	51,605	5.63	9,166
1975	457,821.02	477,851	505,353	66,923	6.27	10,674
1976	702,368.03	717,381	758,669	119,291	6.95	17,164
1977	810,055.42	807,929	854,428	158,141	7.68	20,591
1978	1,200,242.56	1,166,636	1,233,780	266,523	8.45	31,541
1979	959,318.91	907,276	959,493	239,656	9.25	25,909
1980	959,210.06	880,675	931,361	267,652	10.09	26,526
1981	658,015.54	585,469	619,165	203,354	10.95	18,571
1982	633,576.29	545,192	576,570	215,400	11.84	18,193
1983	889,542.24	738,876	781,401	330,527	12.75	25,924
1984	754,533.44	603,910	638,667	304,500	13.67	22,275
1985	639,644.25	491,966	520,281	279,274	14.62	19,102
1986	650,520.87	479,759	507,371	305,780	15.58	19,626
1987	376,081.44	265,372	280,645	189,457	16.55	11,448
1988	1,047,841.67	705,590	746,199	563,603	17.53	32,151
1989	1,214,279.60	778,505	823,311	694,539	18.51	37,522
1990	1,261,279.13	767,173	811,327	765,272	19.51	39,225
1991	1,247,447.99	718,062	759,389	799,921	20.50	39,021
1992	1,543,805.85	837,901	886,125	1,043,632	21.50	48,541
1993	1,732,569.30	883,394	934,237	1,231,475	22.50	54,732
1994	2,202,630.36	1,050,655	1,111,124	1,642,164	23.50	69,879
1995	2,116,926.54	940,180	994,291	1,651,867	24.50	67,423
1996	2,595,694.97	1,067,155	1,128,574	2,116,045	25.50	82,982
1997	2,513,465.18	950,718	1,005,435	2,136,396	26.50	80,619
1998	2,426,867.52	838,179	886,419	2,147,165	27.50	78,079
1999	1,776,981.93	555,307	587,267	1,633,960	28.50	57,332
2000	2,700,312.49	755,075	798,533	2,576,858	29.50	87,351
2001	1,676,862.97	413,766	437,580	1,658,499	30.50	54,377
2002	1,889,051.99	404,021	427,274	1,934,041	31.50	61,398
2003	2,099,864.34	379,813	401,673	2,223,157	32.50	68,405
2004	2,024,746.65	299,663	316,910	2,214,023	33.50	66,090
2005	2,223,161.92	255,942	270,672	2,508,280	34.50	72,704

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R5						
NET SALVAGE PERCENT.. -25						
2006	1,702,837.47	140,058	148,119	1,980,428	35.50	55,787
2007	1,871,166.88	92,389	97,706	2,241,253	36.50	61,404
2008	967,629.87	15,966	16,885	1,192,652	37.50	31,804
	49,539,256.41	22,612,301	23,913,724	38,010,346		1,535,328
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.8	3.10

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1941	55,910.27	53,446	58,706			
1946	188,398.57	175,129	197,818			
1950	222,662.92	201,953	233,796			
1953	270,605.46	240,379	284,136			
1955	444,135.61	388,417	466,342			
1957	125.34	108	132			
1958	416,087.83	354,189	436,585	307	8.52	36
1961	470,130.38	387,554	477,712	15,925	9.67	1,647
1964	99.72	79	97	8	10.98	1
1966	537,089.77	414,048	510,370	53,574	11.96	4,479
1968	1,327.91	991	1,222	172	13.01	13
1970	196,225.28	141,300	174,171	31,866	14.14	2,254
1971	305,228.12	215,593	265,747	54,743	14.73	3,716
1972	372,075.86	257,575	317,496	73,184	15.33	4,774
1973	504,658.00	342,098	421,682	108,209	15.95	6,784
1974	407,995.76	270,446	333,361	95,035	16.59	5,728
1975	267,316.59	173,153	213,434	67,248	17.24	3,901
1976	333,016.63	210,570	259,556	90,111	17.90	5,034
1977	372,066.06	229,362	282,719	107,950	18.58	5,810
1978	661,279.69	397,026	489,388	204,956	19.27	10,636
1979	493,841.53	288,408	355,502	163,032	19.97	8,164
1980	392,036.70	222,367	274,097	137,542	20.69	6,648
1981	430,258.88	236,728	291,799	159,973	21.42	7,468
1982	176,359.54	93,996	115,863	69,315	22.16	3,128
1983	425,871.93	219,514	270,580	176,586	22.91	7,708
1984	469,230.07	233,536	287,864	204,828	23.67	8,653
1985	609,633.77	292,469	360,507	279,608	24.44	11,441
1986	798,290.01	368,475	454,195	384,010	25.22	15,226
1987	966,442.62	428,028	527,602	487,163	26.02	18,723
1988	876,816.75	371,946	458,473	462,185	26.82	17,233
1989	621,885.32	252,050	310,685	342,295	27.63	12,389
1990	914,703.51	353,249	435,427	525,012	28.45	18,454
1991	692,263.08	253,898	312,963	413,913	29.28	14,136
1992	546,175.57	189,651	233,770	339,714	30.12	11,279
1993	687,622.08	225,121	277,492	444,511	30.97	14,353
1994	585,727.25	180,014	221,891	393,123	31.83	12,351
1995	549,704.97	157,919	194,656	382,534	32.69	11,702

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1996	629,953.03	168,008	207,093	454,358	33.57	13,535
1997	1,004,990.79	247,348	304,890	750,350	34.45	21,781
1998	1,761,870.09	397,557	490,042	1,359,922	35.33	38,492
1999	19,871.80	4,067	5,013	15,852	36.23	438
2000	290,666.17	53,379	65,797	239,402	37.13	6,448
2001	395,495.51	64,325	79,289	335,981	38.03	8,835
2002	1,008,989.08	142,389	175,514	883,925	38.95	22,694
2003	911,538.01	109,303	134,731	822,384	39.86	20,632
2004	524,398.44	51,538	63,527	487,091	40.79	11,941
2005	815,070.35	62,561	77,115	778,709	41.71	18,670
2006	607,972.99	33,323	41,075	597,297	42.65	14,005
2007	577,030.21	18,964	23,376	582,506	43.59	13,363
2008	633,811.98	6,921	8,531	656,972	44.53	14,753
	25,444,957.80	10,180,468	12,483,829	14,233,381		459,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.0	1.81

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370 METERS - LOAD RESEARCH METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 16-S4						
NET SALVAGE PERCENT.. 0						
1990	46,328.06	42,043	55,153	8,825-		
1993	1,978,843.36	1,678,257	2,201,576	222,733-		
1994	12,942.79	10,605	13,912	969-		
	2,038,114.21	1,730,905	2,270,641	232,527-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R1.5						
NET SALVAGE PERCENT.. -20						
1953	155.87	181	187			
1958	0.43			1	2.37	
1966	208.27	212	250			
1970	446.38	432	536			
1972	2,951.00	2,773	3,541			
1973	48,943.66	45,283	58,732			
1974	87,082.96	79,242	104,500			
1975	68,175.88	60,966	81,811			
1976	98,988.15	86,880	118,786			
1977	70,009.01	60,253	84,011			
1978	119,142.11	100,380	142,971			
1979	61,999.21	51,082	74,399			
1980	131,897.22	106,093	158,277			
1981	116,232.02	91,135	138,700	778	10.05	77
1982	113,718.66	86,817	132,128	4,334	10.55	411
1983	135,725.01	100,637	153,161	9,709	11.08	876
1984	116,257.92	83,608	127,245	12,265	11.62	1,056
1985	136,363.74	94,909	144,444	19,192	12.18	1,576
1986	168,850.40	113,528	172,780	29,840	12.75	2,340
1987	216,674.29	140,405	213,685	46,324	13.34	3,473
1988	324,128.87	201,867	307,225	81,730	13.95	5,859
1989	414,382.93	247,237	376,275	120,985	14.58	8,298
1990	507,535.57	289,600	440,748	168,295	15.21	11,065
1991	398,965.58	216,782	329,925	148,834	15.87	9,378
1992	451,754.87	233,106	354,769	187,337	16.53	11,333
1993	512,001.44	249,816	380,200	234,202	17.21	13,608
1994	714,872.13	328,384	499,774	358,073	17.90	20,004
1995	842,114.32	362,075	551,049	459,488	18.61	24,690
1996	802,735.18	321,544	489,364	473,918	19.32	24,530
1997	570,174.61	211,421	321,766	362,444	20.04	18,086
1998	2,717,230.16	924,076	1,406,368	1,854,308	20.78	89,235
1999	30,734.76	9,512	14,476	22,406	21.52	1,041
2000	62,651.06	17,450	26,558	48,623	22.27	2,183
2001	345,150.77	85,114	129,537	284,644	23.04	12,354
2002	464,154.97	99,868	151,991	404,995	23.80	17,017
2003	517,099.57	94,567	143,923	476,596	24.58	19,390
2004	666,493.68	100,134	152,396	647,396	25.37	25,518

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R1.5						
NET SALVAGE PERCENT.. -20						
2005	704,034.67	82,710	125,878	718,964	26.16	27,483
2006	699,855.26	59,040	89,854	749,972	26.96	27,818
2007	442,237.42	22,501	34,245	496,440	27.77	17,877
2008	475,785.92	8,050	12,251	558,692	28.59	19,542
	14,357,915.93	5,469,670	8,248,716	8,980,785		416,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.6	2.90

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-S0						
NET SALVAGE PERCENT.. -5						
1924	30,230.86	31,742	31,742			
1932	3,271.59	3,435	3,435			
1933	11,050.99	11,604	11,604			
1934	439.33	461	461			
1937	20,120.86	21,127	21,127			
1941	5,304.37	5,570	5,570			
1946	50,676.99	53,211	53,211			
1950	98,948.91	103,896	103,896			
1953	47,464.81	49,838	49,838			
1955	156,844.15	164,686	164,686			
1958	171,296.70	176,048	173,991	5,871	0.55	5,871
1961	148,976.70	146,446	144,735	11,691	1.66	7,043
1965	66.76	62	61	9	3.16	3
1966	147,061.68	133,337	131,779	22,636	3.55	6,376
1970	10,175.31	8,585	8,485	2,199	5.11	430
1971	4,525.30	3,747	3,703	1,049	5.50	191
1972	13,777.05	11,184	11,053	3,413	5.90	578
1973	90,140.89	71,677	70,839	23,809	6.31	3,773
1974	59,679.78	46,490	45,947	16,717	6.71	2,491
1975	95,246.28	72,626	71,777	28,232	7.12	3,965
1976	121,633.47	90,678	89,618	38,097	7.54	5,053
1977	120,649.44	87,892	86,865	39,817	7.96	5,002
1978	143,218.62	101,912	100,721	49,659	8.38	5,926
1979	100,403.46	69,738	68,923	36,501	8.80	4,148
1980	143,476.67	97,109	95,974	54,677	9.24	5,917
1981	109,174.32	72,001	71,160	43,473	9.67	4,496
1982	114,390.24	73,411	72,553	47,557	10.11	4,704
1983	123,847.72	77,218	76,316	53,724	10.56	5,088
1984	257,582.68	155,921	154,099	116,363	11.01	10,569
1985	665,876.55	390,696	386,131	313,039	11.47	27,292
1986	577,082.71	327,691	323,862	282,075	11.94	23,624
1987	525,892.96	288,628	285,256	266,932	12.41	21,509
1988	608,516.02	322,154	318,390	320,552	12.89	24,868
1989	502,577.30	256,149	253,156	274,550	13.38	20,519
1990	400,305.68	195,954	193,664	226,657	13.88	16,330
1991	676,826.15	317,597	313,886	396,781	14.38	27,593
1992	700,798.49	314,129	310,459	425,379	14.90	28,549

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-S0						
NET SALVAGE PERCENT.. -5						
1993	635,539.99	271,531	268,358	398,959	15.42	25,873
1994	832,503.80	337,589	333,644	540,485	15.96	33,865
1995	912,697.88	349,791	345,704	612,629	16.51	37,107
1996	1,012,817.60	365,298	361,030	702,428	17.07	41,150
1997	1,588,508.10	536,241	529,975	1,137,959	17.64	64,510
1998	316,530.66	99,209	98,050	234,307	18.24	12,846
1999	936,376.99	270,772	267,608	715,588	18.84	37,982
2000	1,214,421.83	320,316	316,573	958,570	19.47	49,233
2001	894,596.16	212,476	209,993	729,333	20.12	36,249
2002	881,350.08	185,454	183,287	742,131	20.79	35,697
2003	1,613,102.57	293,867	290,433	1,403,325	21.49	65,301
2004	1,323,076.29	202,550	200,184	1,189,046	22.21	53,537
2005	2,387,852.71	292,094	288,681	2,218,564	22.97	96,585
2006	2,107,588.01	189,873	187,655	2,025,312	23.77	85,205
2007	2,093,960.77	117,628	116,253	2,082,406	24.61	84,616
2008	1,926,245.26	37,417	36,980	1,985,578	25.52	77,805
	27,734,720.49	8,436,756	8,343,381	20,778,079		1,109,469
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.7	4.00

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1933	6,664.57	6,984	4,456	2,875	2.13	1,350
1937	166.19	170	108	75	3.15	24
1940	272.83	275	175	125	3.81	33
1941	4,477.39	4,484	2,861	2,064	4.03	512
1944	748.95	738	471	353	4.70	75
1946	10,538.59	10,263	6,549	5,043	5.16	977
1947	881.16	853	544	425	5.39	79
1948	122.34	118	75	60	5.63	11
1949	182.81	175	112	89	5.88	15
1950	12,070.99	11,470	7,319	5,959	6.13	972
1951	5,768.09	5,444	3,474	2,871	6.39	449
1952	1,663.89	1,559	995	835	6.66	125
1953	519.05	483	308	263	6.93	38
1955	684.30	627	400	353	7.52	47
1957	652.53	587	375	343	8.17	42
1958	732.44	653	417	389	8.52	46
1962	127.41	109	70	70	10.09	7
1967	4,494.87	3,573	2,280	2,664	12.48	213
1968	2,824.48	2,209	1,410	1,697	13.01	130
1972	1,356.54	984	628	864	15.33	56
1973	8,786.54	6,240	3,982	5,683	15.95	356
1974	381,413.88	264,865	169,007	250,548	16.59	15,102
1976	546,513.37	362,021	231,001	370,164	17.90	20,680
1977	1,454.86	940	600	1,000	18.58	54
1978	1,730.61	1,089	695	1,209	19.27	63
1979	355,347.49	217,409	138,726	252,156	19.97	12,627
1980	21,751.19	12,925	8,247	15,679	20.69	758
1981	230,033.43	132,591	84,605	168,432	21.42	7,863
1983	476,381.36	257,241	164,142	359,877	22.91	15,708
1984	17,412.89	9,079	5,793	13,361	23.67	564
1985	321,187.72	161,426	103,004	250,302	24.44	10,241
1986	2,550,012.39	1,233,084	786,815	2,018,199	25.22	80,024
1987	28,436.31	13,194	8,419	22,861	26.02	879
1988	2,322,780.21	1,032,244	658,662	1,896,396	26.82	70,708
1989	115,855.86	49,192	31,389	96,052	27.63	3,476
1990	271,649.22	109,904	70,128	228,686	28.45	8,038
1991	42,446.29	16,309	10,407	36,284	29.28	1,239

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1992	2,478,275.53	901,522	575,250	2,150,853	30.12	71,409
1993	1,141,269.42	391,433	249,768	1,005,628	30.97	32,471
1994	618,983.16	199,294	127,167	553,714	31.83	17,396
1995	351,098.22	105,667	67,425	318,783	32.69	9,752
1996	36,193.66	10,113	6,453	33,360	33.57	994
1997	105,677.15	27,248	17,387	98,858	34.45	2,870
1998	282,145.61	66,696	42,558	267,802	35.33	7,580
1999	104,886.90	22,487	14,348	101,028	36.23	2,789
2000	109,412.91	21,050	13,432	106,922	37.13	2,880
2001	13,818.17	2,354	1,502	13,698	38.03	360
2002	74,152.14	10,963	6,995	74,572	38.95	1,915
2003	69,516.47	8,733	5,572	70,896	39.86	1,779
2004	100,936.60	10,392	6,631	104,399	40.79	2,559
2005	291,579.08	23,446	14,961	305,776	41.71	7,331
2006	70,486.41	4,047	2,582	74,953	42.65	1,757
2007	53,689.32	1,849	1,180	57,878	43.59	1,328
2008	180,005.11	2,059	1,314	196,692	44.53	4,417
	13,830,268.90	5,740,864	3,663,174	11,550,118		423,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.3	3.06

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1980	8,930.67	8,931	8,931			
1981	6,286.91	6,287	6,287			
1982	23,474.03	23,474	23,474			
1983	39,392.47	39,392	39,392			
1984	81,422.13	81,422	81,422			
1985	43,230.91	43,231	43,231			
1986	12,671.28	12,671	12,671			
1987	14,058.88	14,059	14,059			
1988	44,111.55	44,112	44,112			
	273,578.83	273,579	273,579			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	599,169.73	584,190	571,797	27,373	0.50	27,373
1990	19,535.34	18,070	17,687	1,848	1.50	1,232
1991	27,758.05	24,288	23,773	3,985	2.50	1,594
1992	121,705.49	100,407	98,277	23,428	3.50	6,694
1993	112,087.76	86,868	85,025	27,063	4.50	6,014
1994	129,374.30	93,796	91,806	37,568	5.50	6,831
1995	37,752.79	25,483	24,942	12,811	6.50	1,971
1996	835.25	522	511	324	7.50	43
1997	193,878.54	111,480	109,115	84,764	8.50	9,972
1998	135,696.68	71,241	69,729	65,968	9.50	6,944
2000	193,746.40	82,342	80,595	113,151	11.50	9,839
2001	69,660.61	26,123	25,569	44,092	12.50	3,527
2002	19,527.25	6,346	6,211	13,316	13.50	986
2003	17,017.84	4,680	4,581	12,437	14.50	858
2005	4,254.59	745	729	3,526	16.50	214
2006	11,052.54	1,382	1,353	9,700	17.50	554
2007	7,586.41	569	557	7,029	18.50	380
	1,700,639.57	1,238,532	1,212,257	488,383		85,026
	1,974,218.40	1,512,111	1,485,836	488,383		85,026
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.7	4.31

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, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	10,000.00	10,000	10,000			
1997	284,514.73	284,515	284,515			
1998	411,639.56	411,640	411,640			
1999	224,176.23	224,176	224,176			
2000	81,664.74	81,665	81,665			
2001	208,516.05	208,516	208,516			
2002	107,648.45	107,648	107,648			
2003	2,162.30	2,162	2,162			
	1,330,322.06	1,330,322	1,330,322			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	442,965.94	310,076	310,077	132,889	1.50	88,593
2006	82,040.67	41,020	41,020	41,021	2.50	16,408
2007	85,871.29	25,761	25,761	60,110	3.50	17,174
2008	556,567.31	55,657	55,657	500,910	4.50	111,313
	1,167,445.21	432,514	432,515	734,930		233,488
	2,497,767.27	1,762,836	1,762,837	734,930		233,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.1	9.35

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, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	23,510.97	23,511	23,511			
1996	32,436.13	32,436	32,436			
1997	61,999.92	62,000	62,000			
1998	34,471.75	34,472	34,472			
2000	33,336.39	33,336	33,336			
2001	1,690.96	1,691	1,691			
	187,446.12	187,446	187,446			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	27,273.75	25,326	24,320	2,954	0.50	2,954
2005	110,603.14	55,302	53,105	57,498	3.50	16,428
2006	4,448.54	1,589	1,526	2,923	4.50	650
2007	153,521.99	32,900	31,593	121,929	5.50	22,169
2008	213,765.33	15,263	14,656	199,109	6.50	30,632
	509,612.75	130,380	125,200	384,413		72,833
	697,058.87	317,826	312,646	384,413		72,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	10.45

Schedule JJS2010-1

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
1995	16,766.39	14,050	15,090			
2000	18,832.56	13,220	16,815	134	1.98	68
2004	20,019.38	8,829	11,230	6,787	4.59	1,479
2005	48,621.21	16,922	21,523	22,236	5.52	4,028
2006	15,127.69	3,782	4,811	8,804	6.50	1,354
2007	20,769.33	3,116	3,963	14,729	7.50	1,964
	140,136.56	59,919	73,432	52,690		8,893
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.9	6.35

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, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
1995	19,115.28	16,018	5,578	11,626	0.62	11,626
1996	20,504.73	16,793	5,848	12,606	0.81	12,606
1999	19,420.03	14,370	5,004	12,474	1.60	7,796
2001	23,577.91	15,421	5,370	15,850	2.46	6,443
2002	4,131.09	2,462	857	2,861	3.04	941
2003	6,524.60	3,419	1,191	4,681	3.76	1,245
2005	61,959.37	21,564	7,509	48,254	5.52	8,742
2006	177,021.12	44,259	15,411	143,908	6.50	22,140
2007	299,782.02	44,976	15,661	254,143	7.50	33,886
2008	172,753.79	8,645	3,010	152,468	8.50	17,937
	804,789.94	187,927	65,439	658,871		123,362
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	15.33

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +10						
1984	20,906.13	17,545	7,144	11,672	0.81	11,672
1986	106,864.47	86,483	35,216	60,962	1.21	50,382
1989	66,850.29	50,737	20,660	39,505	1.88	21,013
1992	171,702.00	120,535	49,082	105,450	2.64	39,943
1993	36,706.10	25,051	10,201	22,834	2.90	7,874
1995	128,951.51	83,758	34,107	81,949	3.34	24,536
1997	37,418.39	23,321	9,496	24,181	3.69	6,553
1999	226,308.74	132,554	53,976	149,702	4.19	35,728
2000	220,707.75	122,162	49,745	148,892	4.62	32,228
2001	240,888.72	122,860	50,029	166,771	5.20	32,071
2002	539,606.62	246,465	100,361	385,285	5.91	65,192
2003	804,212.00	317,889	129,446	594,345	6.73	88,313
2004	42,999.32	14,125	5,752	32,947	7.62	4,324
2005	727,891.75	188,866	76,907	578,196	8.54	67,704
2006	578,456.08	108,027	43,989	476,621	9.51	50,118
2007	932,504.10	104,907	42,718	796,536	10.50	75,861
	4,882,973.97	1,765,285	718,829	3,675,848		613,512
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.0	12.56

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R2						
NET SALVAGE PERCENT.. +10						
1972	88.02	79	79			
1974	365.26	329	329			
1978	7,373.37	6,531	6,636			
1981	3,553.23	2,993	3,198			
1983	7,669.80	6,225	6,903			
1984	678.82	540	611			
1985	5,570.83	4,347	5,014			
1986	17,999.45	13,750	16,200			
1987	6,113.27	4,563	5,502			
1989	13,663.67	9,679	12,297			
1990	53,099.19	36,458	47,789			
1991	7,360.44	4,883	6,624			
1992	146,279.50	93,394	131,652			
1993	35,036.39	21,404	31,533			
1994	85,080.83	49,550	76,573			
1996	3,438.46	1,786	3,095			
1998	1,705.24	766	1,535			
1999	12,907.29	5,323	11,617			
2000	4,297.65	1,606	3,868			
2001	2,320.65	775	2,089			
2002	31,015.38	9,080	27,914			
2003	23,958.35	6,012	21,563			
2004	104,946.01	21,780	94,451			
2005	18,271.74	2,980	16,445			
2006	18,111.59	2,129	12,956	3,344	14.78	226
2007	17,442.78	1,237	7,527	8,172	15.66	522
	628,347.21	308,199	554,000	11,516		748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.4	0.12

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. +10						
1997	31,811.00	24,421	11,223	17,407	1.47	11,841
1998	23,191.00	17,136	7,875	12,997	1.79	7,261
1999	20,790.50	14,632	6,724	11,987	2.18	5,499
2000	40,543.38	26,856	12,342	24,147	2.64	9,147
2001	73,070.25	44,653	20,521	45,242	3.21	14,094
2002	70,308.10	38,726	17,798	45,479	3.88	11,721
2003	390,489.94	187,318	86,087	265,354	4.67	56,821
2004	40,125.00	16,034	7,369	28,744	5.56	5,170
2005	184,481.48	57,946	26,631	139,402	6.51	21,414
2006	662,975.18	149,169	68,554	528,124	7.50	70,417
2007	1,694,298.85	228,730	105,119	1,419,750	8.50	167,029
2008	1,922,623.74	86,518	39,761	1,690,600	9.50	177,958
	5,154,708.42	892,139	410,004	4,229,233		558,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.6	10.83

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1967	2,664.50	2,665	2,665			
1974	12,114.72	12,115	12,115			
1976	20,128.44	20,128	20,128			
1977	4,148.51	4,149	4,149			
1980	4,055.79	4,056	4,055			
	43,111.96	43,113	43,112			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	33,548.70	31,536	31,538	2,011	1.50	1,341
1987	3,930.45	3,380	3,380	550	3.50	157
1993	10,804.79	6,699	6,700	4,105	9.50	432
1996	1,035.77	518	518	518	12.50	41
2001	5,633.34	1,690	1,690	3,943	17.50	225
2004	1,632.85	294	294	1,339	20.50	65
	56,585.90	44,117	44,120	12,466		2,261
	99,697.86	87,230	87,232	12,466		2,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.5	2.27

Schedule JJS2010-1

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1947	547.31	547	547			
1951	2,537.97	2,538	2,538			
1952	559.71	560	560			
1953	682.95	683	683			
1954	1,325.67	1,326	1,326			
1955	1,906.11	1,906	1,906			
1956	756.09	756	756			
1957	1,592.60	1,593	1,593			
1958	1,217.70	1,218	1,218			
1960	10,429.09	10,429	10,429			
1961	9,696.51	9,697	9,697			
1962	10,670.10	10,670	10,670			
1963	1,674.89	1,675	1,675			
1964	5,909.52	5,910	5,910			
1965	2,824.25	2,824	2,824			
1966	12,405.08	12,405	12,405			
1967	12,972.14	12,972	12,972			
1968	10,922.85	10,923	10,923			
1969	58,681.29	58,681	58,681			
1970	7,804.16	7,804	7,804			
1971	4,665.33	4,665	4,665			
1972	19,595.33	19,595	19,595			
1973	10,036.37	10,036	10,036			
1974	22,378.69	22,379	22,379			
1975	9,086.82	9,087	9,087			
1976	32,107.03	32,107	32,107			
1977	16,677.16	16,677	16,677			
1978	40,917.41	40,917	40,917			
1979	161,340.69	161,341	161,341			
1980	57,953.46	57,953	57,953			
1981	38,243.37	38,243	38,243			
1982	23,979.20	23,979	23,979			
1983	89,713.09	89,713	89,713			
1984	80,307.07	80,307	80,307			
1985	137,676.80	137,677	137,677			
1986	51,801.84	51,802	51,802			

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	114,505.06	114,505	114,505			
1988	115,789.41	115,789	115,790			
	1,181,890.12	1,181,889	1,181,890			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	209,687.41	204,445	201,883	7,804	0.50	7,804
1990	55,800.72	51,616	50,969	4,832	1.50	3,221
1991	54,173.66	47,402	46,808	7,366	2.50	2,946
1992	102,862.89	84,862	83,798	19,065	3.50	5,447
1993	178,019.37	137,965	136,236	41,783	4.50	9,285
1994	30,971.42	22,454	22,173	8,798	5.50	1,600
1995	83,082.11	56,080	55,377	27,705	6.50	4,262
1996	188,437.46	117,773	116,297	72,140	7.50	9,619
1997	634,777.05	364,997	360,423	274,354	8.50	32,277
1998	136,464.47	71,644	70,746	65,718	9.50	6,918
1999	62,320.30	29,602	29,231	33,089	10.50	3,151
2000	62,707.28	26,651	26,317	36,390	11.50	3,164
2001	137,445.13	51,542	50,896	86,549	12.50	6,924
2002	64,055.69	20,818	20,557	43,499	13.50	3,222
2003	53,317.79	14,662	14,478	38,840	14.50	2,679
2004	103,121.82	23,202	22,911	80,211	15.50	5,175
2005	379,644.55	66,438	65,606	314,039	16.50	19,033
2006	190,186.01	23,773	23,475	166,711	17.50	9,526
2007	183,691.62	13,777	13,605	170,087	18.50	9,194
2008	280,090.77	7,002	6,914	273,177	19.50	14,009
	3,190,857.52	1,436,705	1,418,700	1,772,157		159,456
	4,372,747.64	2,618,594	2,600,590	1,772,157		159,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	3.65

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1951	539.00	539	539			
1954	712.79	713	713			
1955	566.76	567	567			
1958	3,787.46	3,787	3,787			
1961	1,276.47	1,276	1,276			
1962	1,895.67	1,896	1,896			
1966	2,401.19	2,401	2,401			
1968	1,159.46	1,159	1,159			
1969	2,607.26	2,607	2,607			
1971	803.23	803	803			
1972	8,218.93	8,219	8,219			
1973	695.17	695	695			
1974	31,520.93	31,521	31,521			
1975	1,690.77	1,691	1,691			
1976	2,764.27	2,764	2,764			
1977	35,803.46	35,803	35,803			
1978	13,532.14	13,532	13,532			
1979	10,515.70	10,516	10,516			
1980	117,675.06	117,675	117,675			
1981	5,945.94	5,946	5,946			
1982	45,258.04	45,258	45,258			
1983	19,328.29	19,328	19,328			
1984	43,443.79	43,444	43,444			
1985	14,701.40	14,701	14,701			
1986	20,061.00	20,061	20,061			
1987	55,565.67	55,566	55,566			
1988	7,171.04	7,171	7,173			
	449,640.89	449,639	449,641			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	189,231.84	184,501	182,354	6,878	0.50	6,878
1990	142,360.01	131,683	130,150	12,210	1.50	8,140

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	63,661.62	55,704	55,056	8,606	2.50	3,442
1992	84,171.07	69,441	68,633	15,538	3.50	4,439
1993	63,037.78	48,854	48,285	14,753	4.50	3,278
1994	328,512.26	238,171	235,399	93,113	5.50	16,930
1995	87,394.13	58,991	58,304	29,090	6.50	4,475
1996	43,445.53	27,153	26,837	16,609	7.50	2,215
1997	94,773.59	54,495	53,861	40,913	8.50	4,813
1998	47,397.79	24,884	24,594	22,804	9.50	2,400
1999	104,706.43	49,736	49,157	55,549	10.50	5,290
2000	39,151.43	16,639	16,445	22,706	11.50	1,974
2001	92,082.47	34,531	34,129	57,953	12.50	4,636
2002	28,296.47	9,196	9,089	19,207	13.50	1,423
2003	29,003.43	7,976	7,883	21,120	14.50	1,457
2004	59,725.05	13,438	13,282	46,443	15.50	2,996
2005	69,556.14	12,172	12,031	57,525	16.50	3,486
2006	13,113.54	1,639	1,620	11,494	17.50	657
2008	33,041.31	826	816	32,225	19.50	1,653
	1,612,661.89	1,040,030	1,027,925	584,736		80,582
	2,062,302.78	1,489,669	1,477,566	584,736		80,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.3	3.91

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1.5						
NET SALVAGE PERCENT.. +10						
1949	250.00	225	225			
1961	7,206.20	6,486	6,486			
1962	21,399.53	19,260	19,260			
1974	45,723.87	36,588	41,151			
1982	19,796.95	14,003	17,817			
1983	3,210.29	2,227	2,889			
1985	24,215.95	16,097	21,794			
1986	332,464.26	215,975	299,218			
1988	58,044.29	35,758	52,240			
1989	416,488.82	249,081	366,396	8,444	7.38	1,144
1991	284,738.31	159,243	234,245	22,019	8.33	2,643
1992	336,226.17	180,866	266,053	36,551	8.85	4,130
1993	85,624.40	44,172	64,977	12,085	9.39	1,287
1994	122,440.77	60,256	88,636	21,561	9.97	2,163
1995	28,577.24	13,351	19,639	6,081	10.58	575
1996	27,166.09	11,980	17,622	6,827	11.22	608
1997	45,465.03	18,802	27,658	13,261	11.89	1,115
1998	54,207.16	20,822	30,629	18,157	12.61	1,440
1999	7,653.32	2,705	3,979	2,909	13.36	218
2000	6,725.95	2,163	3,182	2,871	14.14	203
2001	1,094,244.71	315,142	463,571	521,249	14.96	34,843
2002	52,895.87	13,373	19,672	27,934	15.82	1,766
2003	228,884.11	49,624	72,997	132,999	16.70	7,964
2005	557,558.31	78,482	115,446	386,356	18.56	20,817
2006	5,423.62	550	809	4,072	19.52	209
2007	187,574.59	11,429	16,812	152,005	20.51	7,411
	4,054,205.81	1,578,660	2,273,403	1,375,381		88,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.5	2.18

Schedule JJS2010-1

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1953	1,104.29	1,104	1,104			
1957	2,558.51	2,559	2,559			
1958	2,673.18	2,673	2,673			
1960	2,767.31	2,767	2,767			
1964	2,763.39	2,763	2,763			
1971	993.41	993	993			
1972	2,052.72	2,053	2,053			
1974	100,650.03	100,650	100,650			
1975	997.00	997	997			
1976	37,756.97	37,757	37,757			
1977	16,328.53	16,329	16,329			
1978	24,678.55	24,679	24,679			
1980	2,407.07	2,407	2,407			
1981	11,494.21	11,494	11,494			
1982	1,409.95	1,410	1,410			
1983	3,998.80	3,999	3,999			
1985	5,453.23	5,453	5,453			
1986	3,181,184.76	3,181,185	3,181,185			
1987	60,153.72	60,154	60,154			
1988	14,532.85	14,533	14,533			
1989	39,513.85	39,514	39,514			
1990	2,051,078.36	2,051,078	2,051,078			
1991	464,753.91	464,754	464,754			
1992	746,539.40	746,539	746,539			
	6,777,844.00	6,777,844	6,777,844			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	188,427.15	188,427	188,427			
1994	140,958.80	136,265	128,360	12,599	0.50	12,599
1995	34,251.75	30,827	29,039	5,213	1.50	3,475
1996	108,400.93	90,330	85,090	23,311	2.50	9,324
1997	172,531.87	132,280	124,606	47,926	3.50	13,693

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	186,610.30	130,627	123,049	63,561	4.50	14,125
1999	27,150.47	17,194	16,197	10,953	5.50	1,991
2000	59,509.89	33,724	31,768	27,742	6.50	4,268
2001	125,789.65	62,895	59,246	66,544	7.50	8,873
2002	22,596.77	9,791	9,223	13,374	8.50	1,573
2003	121.34	44	41	80	9.50	8
2004	19,734.69	5,920	5,577	14,158	10.50	1,348
2005	20,152.15	4,701	4,428	15,724	11.50	1,367
2006	1,225,577.48	204,304	192,451	1,033,126	12.50	82,650
2007	15,183.06	1,518	1,430	13,753	13.50	1,019
2008	1,077,295.57	35,874	33,793	1,043,503	14.50	71,966
	3,424,291.87	1,084,721	1,032,725	2,391,567		228,279
	10,202,135.87	7,862,565	7,810,569	2,391,567		228,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.5	2.24

GREATER MISSOURI OPERATIONS - L&P JURISDICTION

KANSAS CITY, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

Schedule JJS2010-2

GREATER MISSOURI OPERATIONS - L&P JURISDICTION

Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Schedule JJS2010-2

Gannett Fleming
Your Trusted Advisor Since 1915

GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100
Location:
207 Senate Avenue
Camp Hill, PA 17011
Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

May 18, 2010

Greater Missouri Operations - L&P Jurisdiction
One Kansas City Place
1200 Main
Kansas City, MO 64105

ii

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 - L&P Jurisdiction as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

051570

CONTENTS

PART I. INTRODUCTION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART III. RESULTS OF STUDY

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

PART I. INTRODUCTION

GREATER MISSOURI OPERATIONS - L&P JURISDICTION

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2008

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Greater Missouri Operations - L&P Jurisdiction ("Company") as applied to electric plant in service as of December 31, 2008. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

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 2008; 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 life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life study and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed

tabulations of the calculated annual accruals utilizing remaining life methodology for all asset classes.

BASIS OF STUDY

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 was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the expectations of future survivors. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's fixed asset records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements by account, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. Amortization accounting for certain accounts is continued with updated recovery periods recommended to appropriately match anticipated useful lives to amortization recovery periods. An explanation of the calculation of annual and accrued amortization is presented on page II-32 of the report.

PART II. METHODS USED IN

THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric and gas 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 the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

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 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.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

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. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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 and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

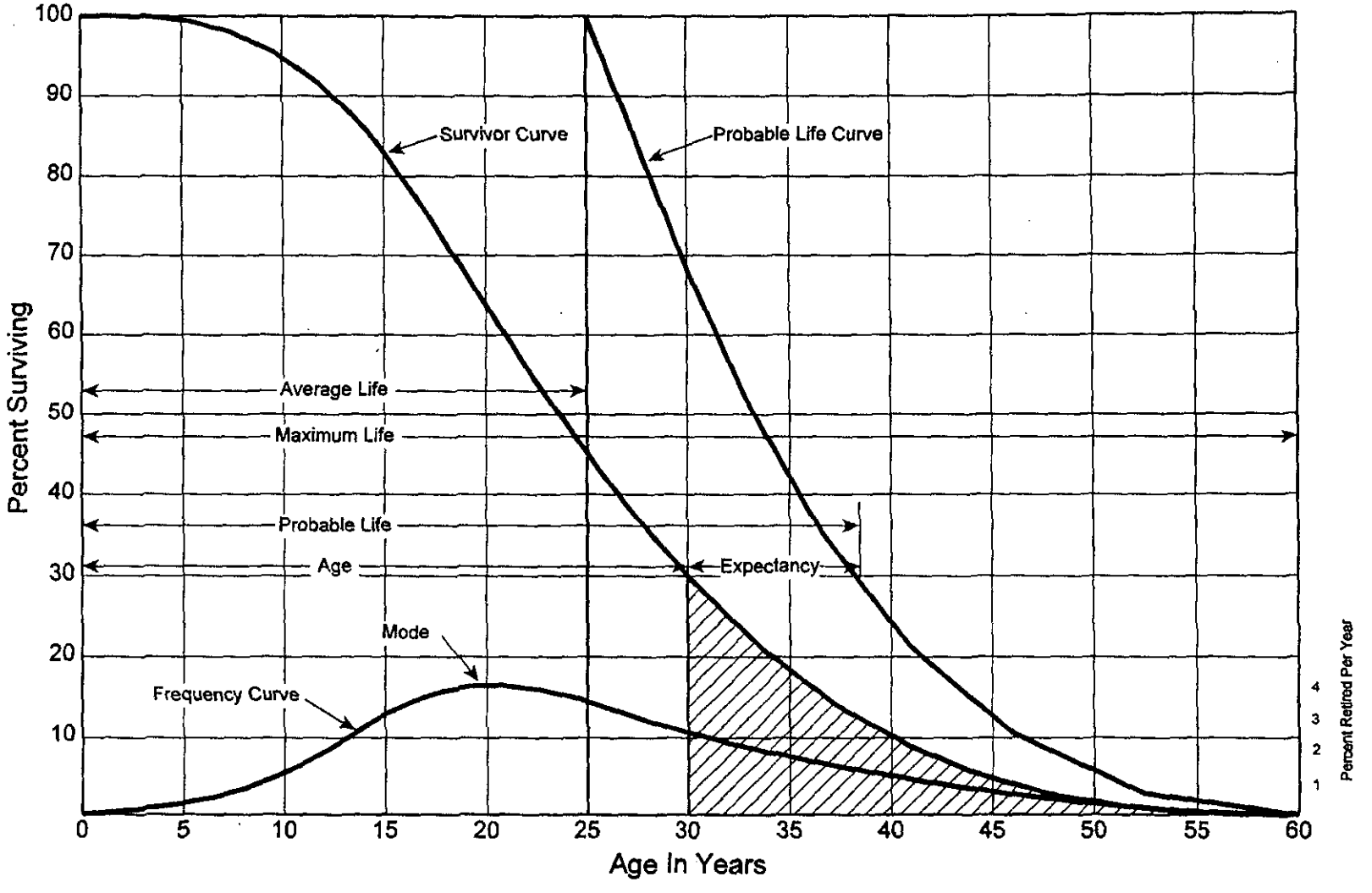


Figure 1. A Typical Survivor Curve and Derived Curves

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 or L 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 or S curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded or R 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 or O 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 numerical subscripts 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, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station

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

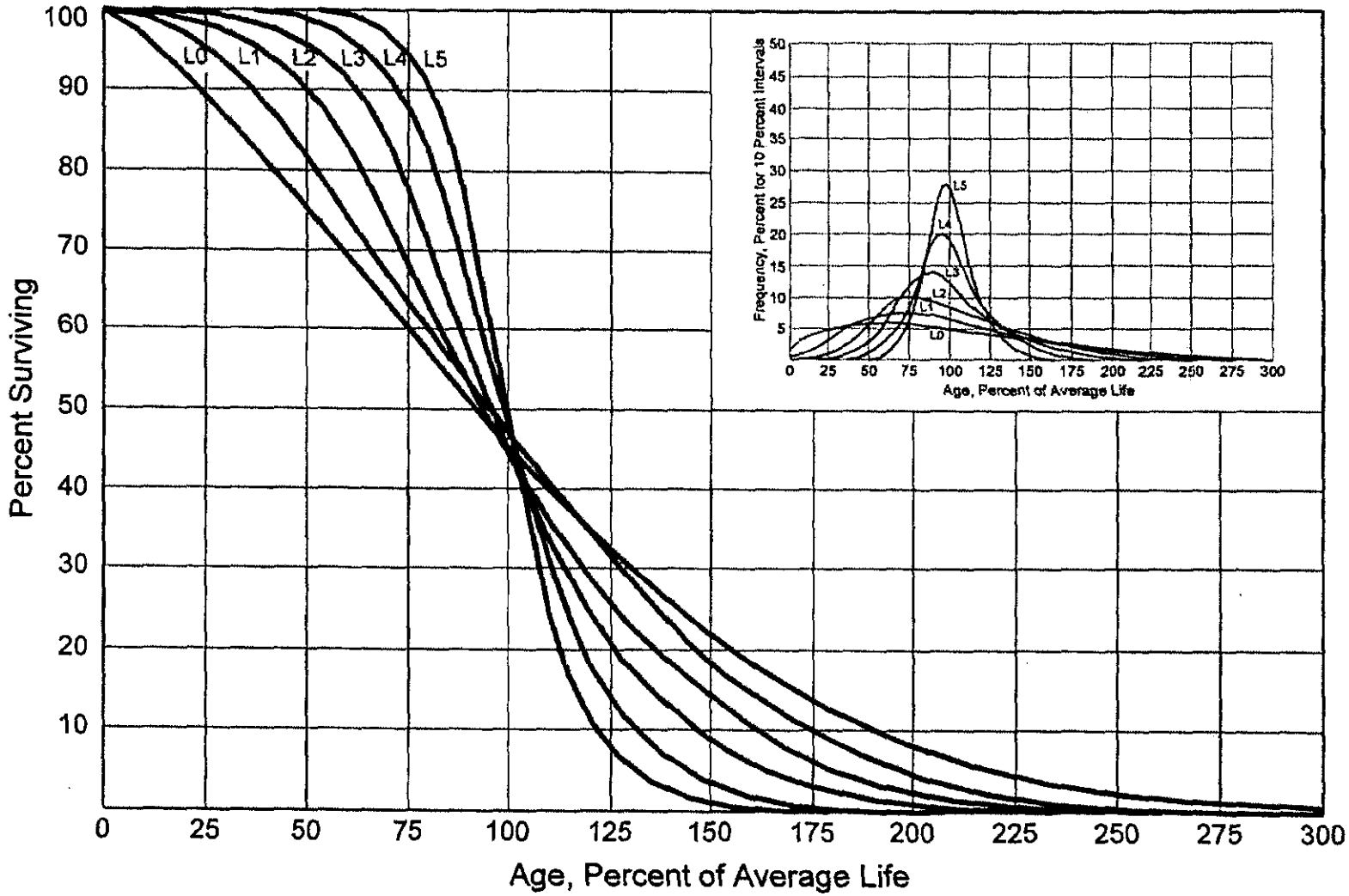


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

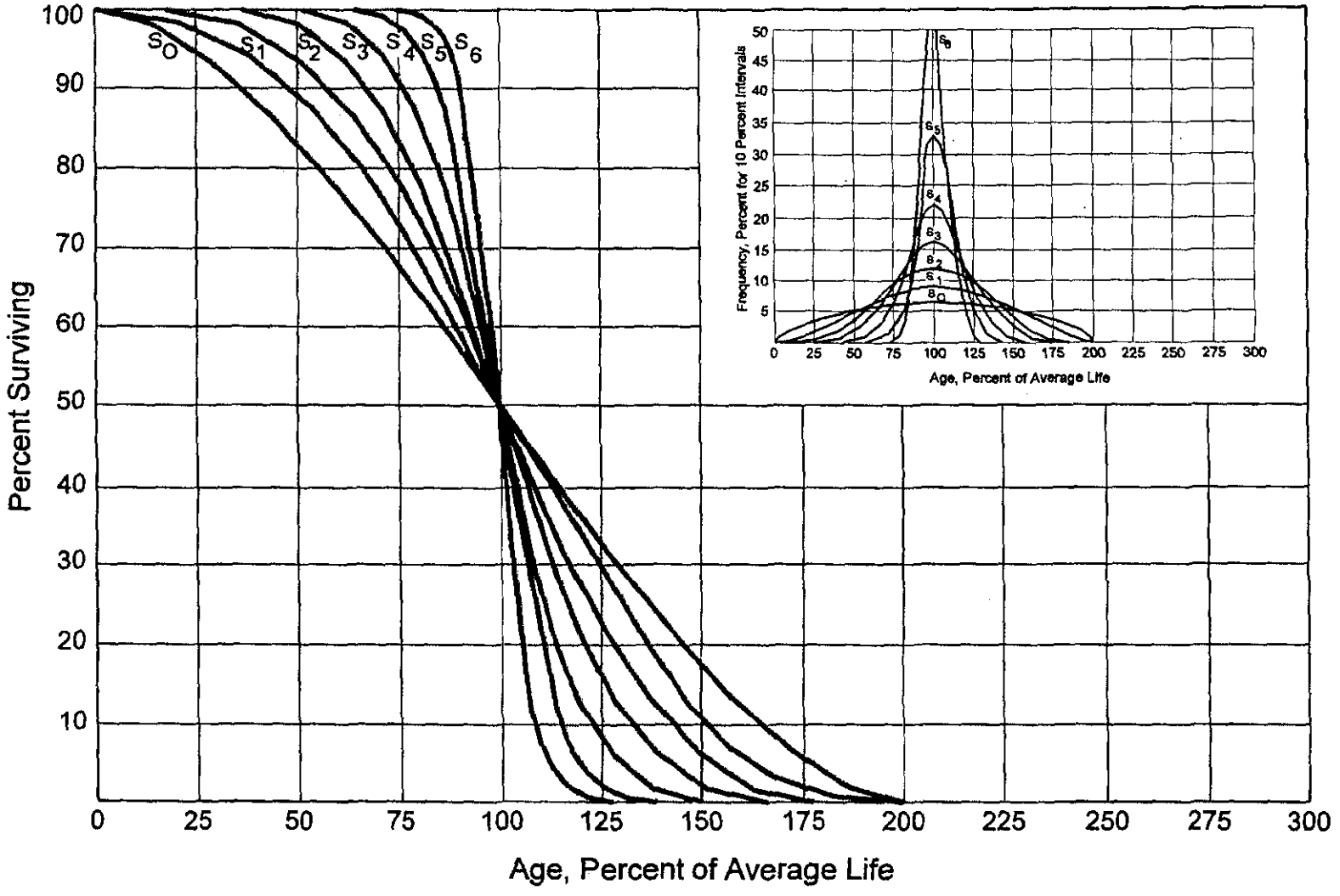


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

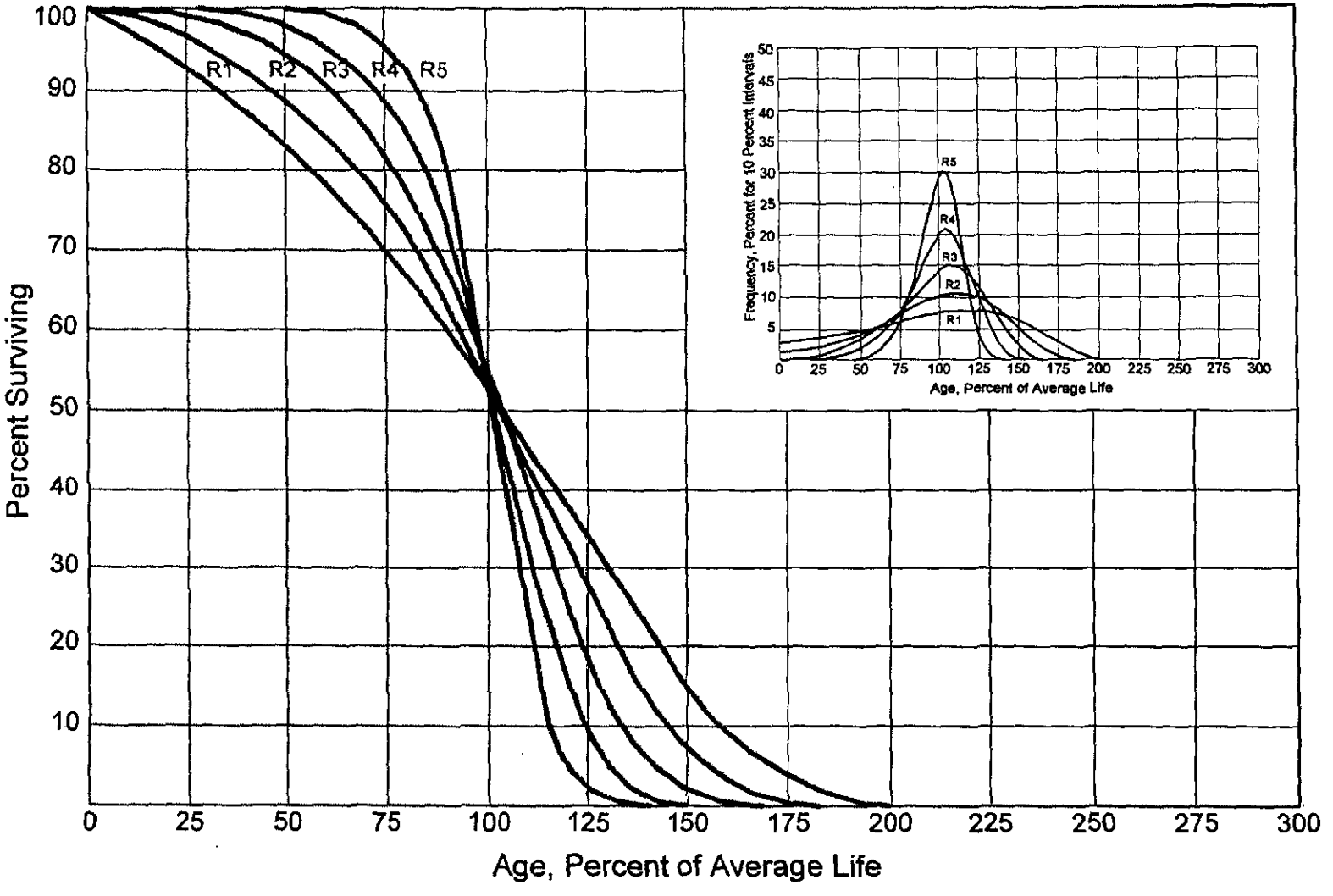


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

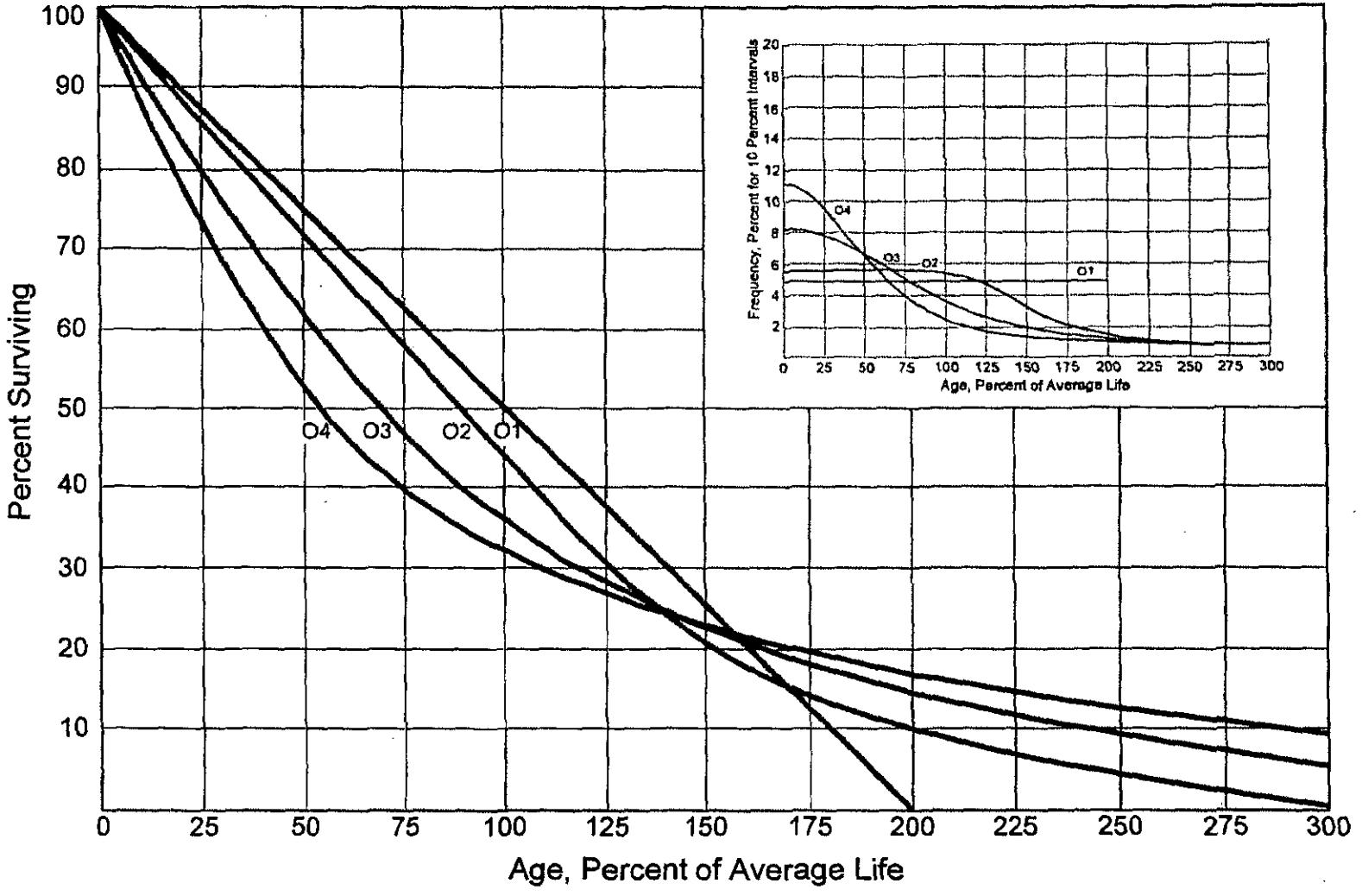


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B.Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] 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 or for which aged accounting experience is developed by statistically aging unaged amounts 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,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

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

---

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

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

property exposed to retirement at the beginnings 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 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 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 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 1994 were retired in 1999. 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

TABLE 1. RETIREMENTS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1995	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1996	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1997	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1998	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1999	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2000		5	11	12	13	14	15	16	18	20	113	7½-8½
2001			6	12	13	15	16	17	19	19	124	6½-7½
2002				6	13	15	16	17	19	19	131	5½-6½
2003					7	14	16	17	19	20	143	4½-5½
2004						8	18	20	22	23	146	3½-4½
2005							9	20	22	25	150	2½-3½
2006								11	23	25	151	1½-2½
2007									11	24	153	½-1½
2008	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008 Placement Band 1994 -2008

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1998	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1999		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2000		-	-	-	-	-	-	-	-	-	6	7½-8½
2001			-	-	-	-	-	-	-	-	-	6½-7½
2002				-	-	-	-	(12)[b]	-	-	-	5½-6½
2003					-	-	-	-	22[a]	-	-	4½-5½
2004						-	-	(19)[b]	-	-	10	3½-4½
2005							-	-	-	-	-	2½-3½
2006								-	-	(102)[c]	(121)	1½-2½
2007									-	-	-	½-1½
2008	—	—	—	—	—	—	—	—	—	—	-	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.

interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2003 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.

In Table 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 Table 3 on page II-15.

The surviving plant at the beginning of each year from 1999 through 2008 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 Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 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.

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1994	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1995	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1996	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1997	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1998	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1999	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2000		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2001			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2002				580[a]	574	561	546	530	501	482	3,057	5½-6½
2003					660[a]	653	639	623	628	609	3,789	4½-5½
2004						750[a]	742	724	685	663	4,332	3½-4½
2005							850[a]	841	821	799	4,955	2½-3½
2006								960[a]	949	926	5,719	1½-2½
2007									1,080[a]	1,069	6,579	½-1½
2008										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	

[a] Additions during the 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 2004 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

For the entire experience band 1999-2008, 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 (Table 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 Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 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

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

Experience Band 1999-2008 Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (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
					35.66
Total	44,780	1,606			

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

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	÷ 3,789,000	=	0.0377	
Survivor Ratio	=	1.000	- 0.0377	=	0.9623	
Percent surviving at age 5½	=	(88.15)	x (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 Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 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 Table 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, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips

In order to be familiar with the operation of the Company and to observe representative portions of the plant, field trips were conducted. A sampling of major facilities was selected to best represent the various assets in service. Aside from the obtained knowledge of age, type and condition of each group of assets that were visited, a discussion with key operational personnel as to the outlook of each asset group was conducted. 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 were obtained during these field trips. This knowledge and information were incorporated the interpretation and extrapolation of the statistical analyses.

The plant facilities visited on August 17-19, 2009, are as follows:

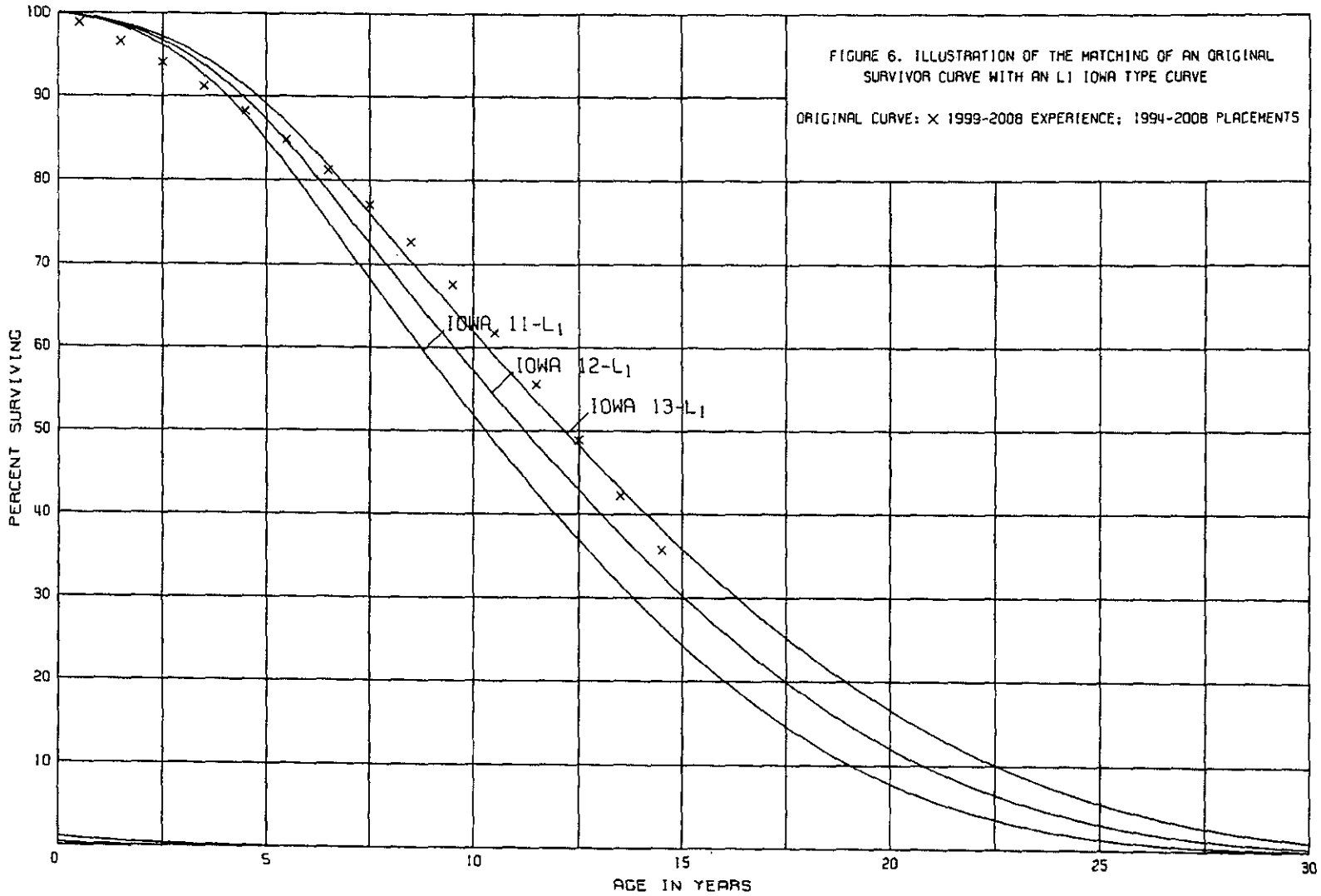


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL CURVE: X 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

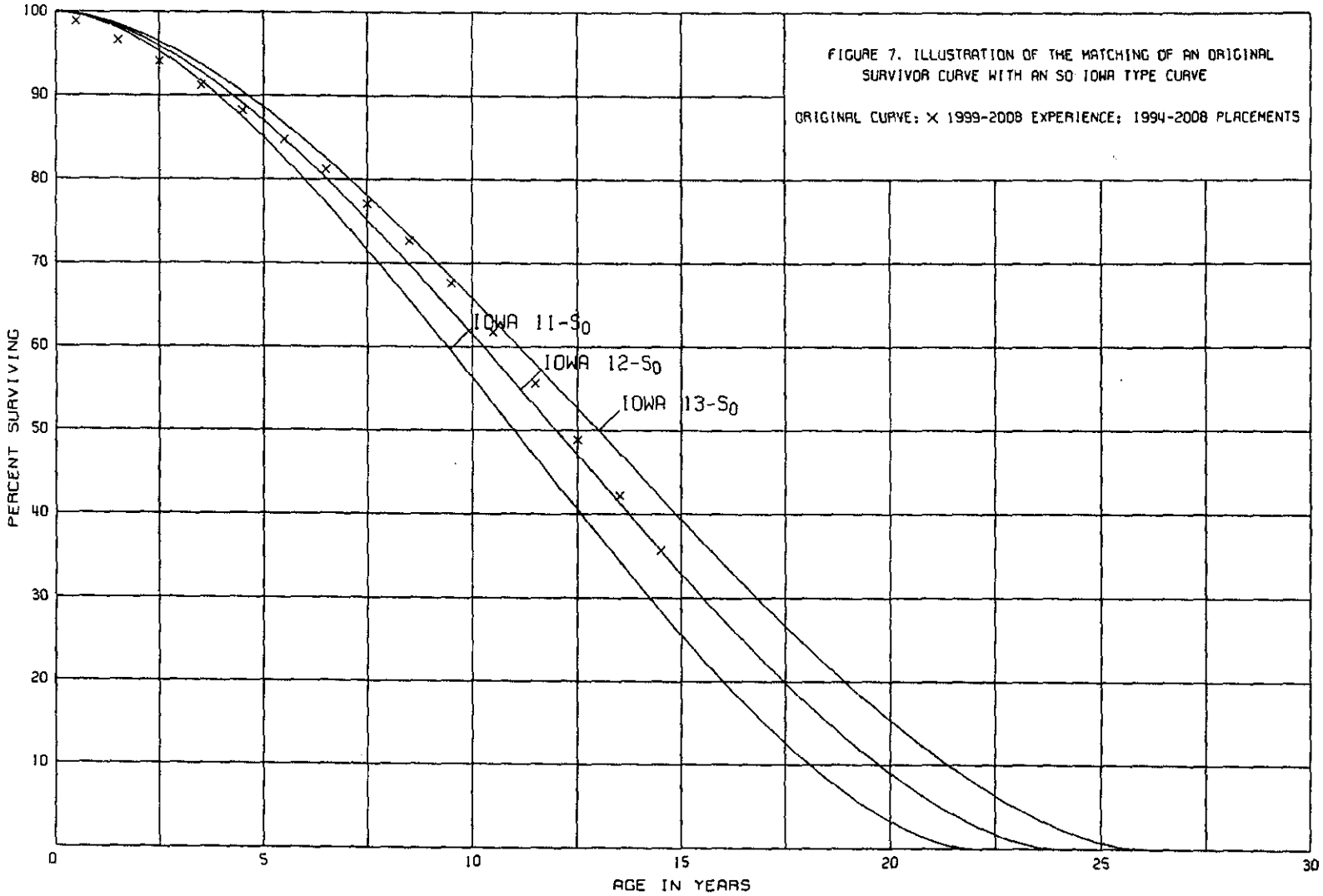


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE
ORIGINAL CURVE: X 1999-2008 EXPERIENCE: 1994-2008 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

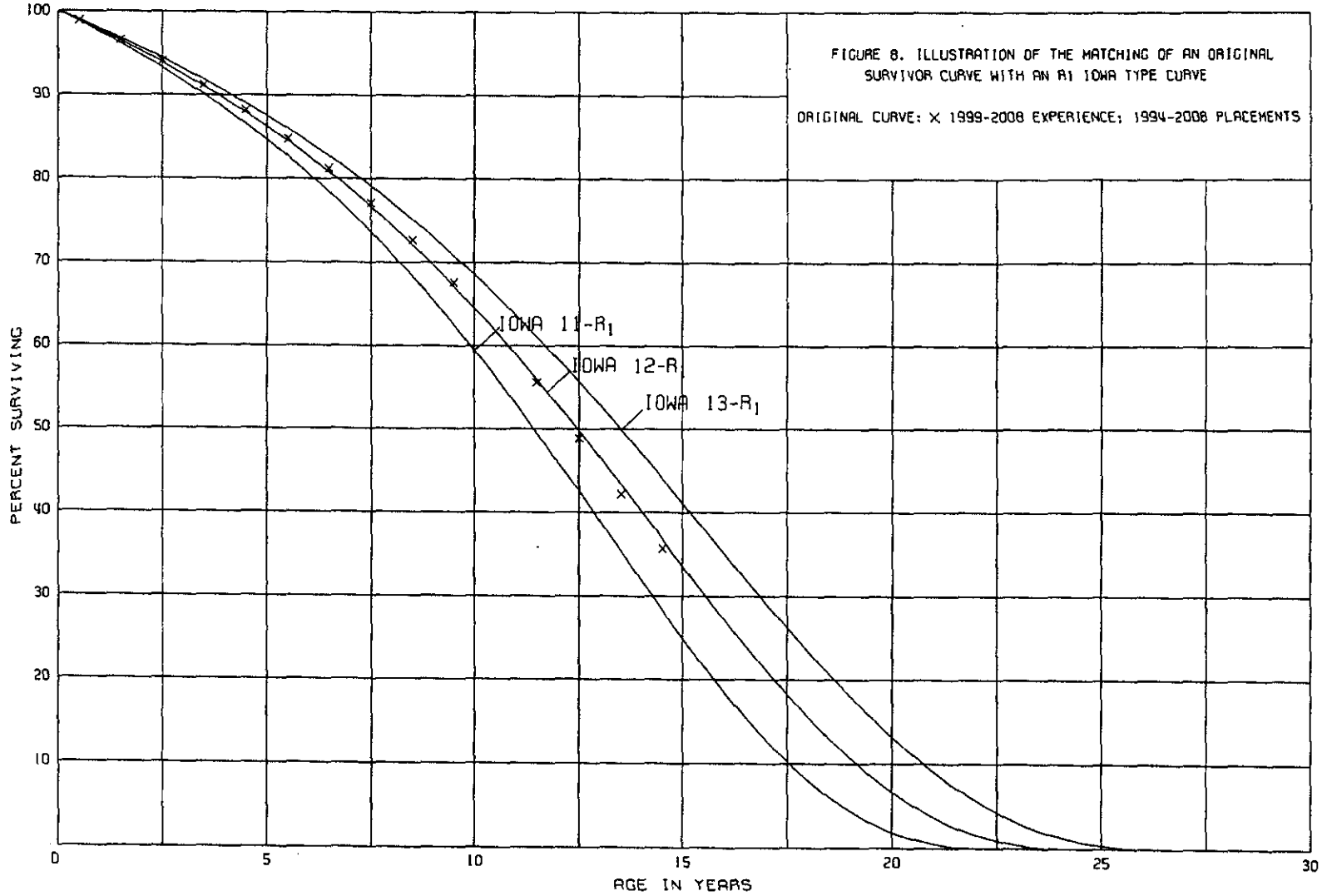


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL CURVE: X 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

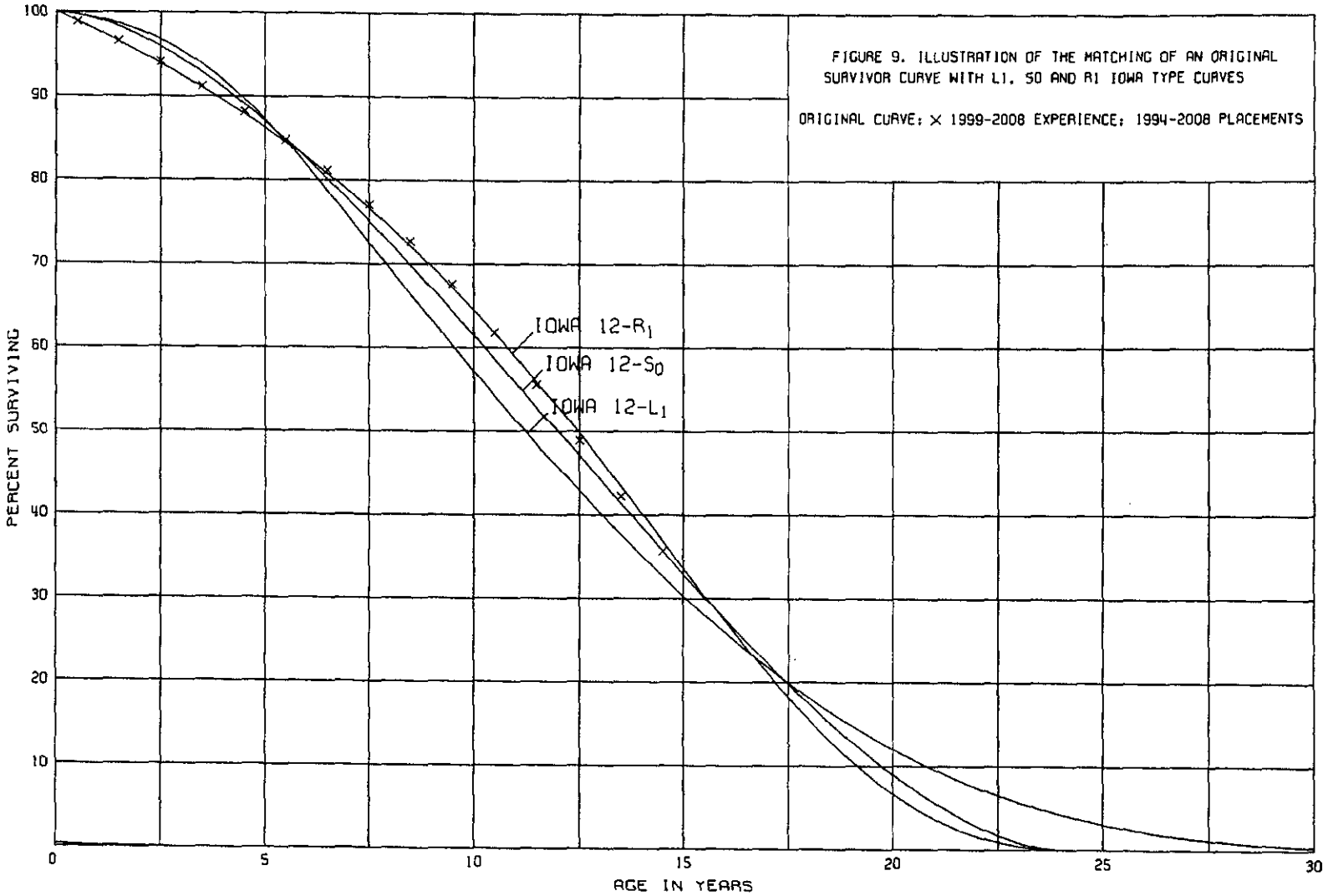


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES
ORIGINAL CURVE: × 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

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 Considerations

The service life estimates were based on 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 utility companies.

The 25 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 82 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 III-9.

STEAM PRODUCTION PLANT
- 311.00 Structures and Improvements
- 312.00 Boiler Plant Equipment
- 314.00 Turbogenerator Units

TRANSMISSION PLANT
- 353.00 Station Equipment
- 355.00 Poles and Fixtures

DISTRIBUTION PLANT
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 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

GAS DISTRIBUTION
375.09 Structures and Improvements -Industrial Steam
376.09 Mains - Industrial Steam
379.09 City Gate Station - Industrial Steam
381.09 Meters - Industrial Steam

GENERAL PLANT
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 368.00, Line Transformers, 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 2008. 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 through 2008 and 1989 through 2008. The Iowa 45-R2.5 is a reasonable fit of the stub original survivor curve for line transformers. The 45-year service life is at the upper end of the typical service life range of 30 to 45 years for line transformers. The 45-year life reflects the Company's plans to replace transformers at the time of equipment failure or upgrade requirements due to growth in the service territory.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect

interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam and other production plant related to Greater Missouri Operations - L&P Jurisdiction stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the steam, base-load units is 47 to 80 years, which is at the upper end of the typical range of life spans for such units. The 60 to 80-year life span estimate applies to almost all the steam units. The typical range of life spans for other production units is 25-45 years. Each of the units within this category have life spans within the range.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Steam Production Plant			
Iatan Unit 1	1980	2040	60
Lake Road Boiler 1	1950	2030	80
Lake Road Boiler 2	1958	2030	72
Lake Road Boiler 3	1962	2030	68
Lake Road Boiler 4	1966	2030	64
Lake Road Boiler 5	1974	2030	56
Lake Road Unit 1	1950	2020	70
Lake Road Unit 2	1958	2020	62
Lake Road Unit 3	1962	2009	47
Lake Road Unit 4	1966	2030	64
Lake Road Boiler 8	2006	2030	24
Other Production Plant			
Lake Road Unit 5	1974	2018	44
Lake Road Unit 6	1989	2025	36
Lake Road Unit 7	1989	2025	36

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. 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 2008 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 30 plant accounts, representing 83 percent of the depreciable plant, as follows:

Steam Production Plant
- 311.00 Structures and Improvements
- 312.00 Boiler Plant Equipment
- 312.09 Boiler Plant Equipment - Industrial Steam
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment

Other Production Plant
- 341.00 Structures and Improvements
- 343.00 Prime Movers

Transmission Plant
- 353.00 Station Equipment
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices

Distribution Plant
- 361.00 Structures and Improvements
- 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

Gas Distribution
376.09 Mains - Industrial Steam
379.09 City Gate Station - Industrial Steam
381.09 Meters - Industrial Steam

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 2008 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 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal fuctuated during the twenty-nine year period with very high levels in the later 1980s. The primary cause of the high levels of cost of removal was the age and location of the transformers that were removed from service. Cost of removal for the most recent five years averaged 7 percent.

Gross salvage was very high in the 1980s, but has become quite low since the early 1990s. The most recent five-year average of 1 percent gross salvage reflects recent trends and the limited value of transformers for Greater Missouri Operations - L&P Jurisdiction.

The net salvage percent based on the overall period 1980 through 2008 is 10 percent negative net salvage and based on the most recent five-year period is 6 percent. The range of estimates made by other electric companies for line transformers is zero to negative 15 percent. The net salvage estimate for line transformers is negative 10 percent, is within the range of other estimates and reflects the overall period of net salvage.

The net salvage percents for the remaining accounts representing 17 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\textit{Annual Accrual Rate, Percent} = \frac{(100\% - \textit{Net Salvage, Percent})}{\textit{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

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 the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\textit{Ratio} = \left(1 - \frac{\textit{Average Remaining Life Expectancy}}{\textit{Average Service Life}}\right)(1 - \textit{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

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:

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

The accrued depreciation is:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of 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.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, 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, 2008, 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:

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, 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 periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant 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:

Account		Amortization Period, Years
ELECTRIC PLANT		
391.01	Office Furniture and Equipment	20
391.02	Computers	5
391.04	Software	7
391.06	Office Machines	10
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining 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 III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates 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 annual 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, 2008. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2008, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

The summary schedule of the results of the study, as applied to the original cost of electric plant at December 31, 2008, are presented on pages III-4 through III-8 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant in service at December 31, 2008.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." 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.

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS									
	IATAN	2040	85-R1.5	(30)	4,310,115.04	1,960,049	3,643,101	124,833	2.90	29.2
	LAKE ROAD BOILER 1	2030	85-R1.5	(30)	1,358.16	961	785	40	2.95	19.6
	LAKE ROAD BOILER 2	2030	85-R1.5	(30)	3,016.19	2,179	1,742	88	2.92	19.8
	LAKE ROAD BOILER 3	2030	85-R1.5	(30)	8,657.34	6,660	4,595	239	2.76	19.2
	LAKE ROAD BOILER 4	2030	85-R1.5	(30)	114,791.87	81,177	68,053	3,467	3.02	19.6
	LAKE ROAD BOILER 5	2030	85-R1.5	(30)	117,477.55	75,973	76,749	3,824	3.26	20.1
	LAKE ROAD BOILERS COMMON	2030	85-R1.5	(30)	215,010.22	35,467	244,026	11,686	5.44	20.9
	LAKE ROAD UNIT 1	2020	85-R1.5	(30)	856,148.96	612,104	500,889	45,059	5.26	11.1
	LAKE ROAD UNIT 2	2020	85-R1.5	(30)	1,126,681.78	769,320	695,356	62,077	5.51	11.2
	LAKE ROAD UNIT 3	2009	85-R1.5	(30)	361,335.57	371,756	97,979	97,979	27.12	1.0
	LAKE ROAD UNIT 4	2030	85-R1.5	(30)	2,626,985.24	1,451,700	1,963,382	96,216	3.66	20.4
	LAKE ROAD COMMON	2030	85-R1.5	(30)	8,018,332.30	2,937,766	8,786,069	422,952	4.69	20.8
	TOTAL STRUCTURES AND IMPROVEMENTS				18,759,910.22	8,305,154	16,082,736	868,460	4.63	18.5
312.00	BOILER PLANT EQUIPMENT									
	IATAN	2040	65-R1	(20)	42,090,219.65	30,784,890	19,723,375	720,163	1.71	27.4
	LAKE ROAD BOILER 1	2030	65-R1	(20)	847,505.75	640,399	376,606	18,789	2.22	20.0
	LAKE ROAD BOILER 2	2030	65-R1	(20)	703,543.87	566,990	277,262	13,819	1.96	20.1
	LAKE ROAD BOILER 3	2030	65-R1	(20)	989,282.06	549,682	637,459	31,460	3.18	20.3
	LAKE ROAD BOILER 4	2030	65-R1	(20)	2,762,279.10	1,921,047	1,393,687	68,708	2.49	20.3
	LAKE ROAD BOILER 5	2030	65-R1	(20)	4,947,406.69	4,185,155	1,751,735	87,239	1.76	20.1
	LAKE ROAD BOILER 8	2030	65-R1	(20)	5,898,049.04	1,033,120	6,164,538	302,317	5.04	20.4
	LAKE ROAD BOILERS COMMON	2030	65-R1	(20)	3,440,555.05	1,365,889	2,772,395	136,412	3.96	20.3
	LAKE ROAD UNIT 1	2020	65-R1	(20)	39,641.45	2,839	44,731	3,990	10.07	11.2
	LAKE ROAD UNIT 4	2030	65-R1	(20)	12,037,094.62	8,431,531	6,012,981	298,909	2.48	20.1
	LAKE ROAD COMMON	2030	65-R1	(20)	17,786,656.59	10,494,971	10,849,017	537,110	3.02	20.2
	TOTAL BOILER PLANT EQUIPMENT				91,550,234.17	59,976,493	50,003,788	2,218,936	2.42	22.5
312.02	BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT									
	IATAN	2040	40-R2.5	(20)	455,225.05	43,713	502,557	17,547	3.85	28.6
	LAKE ROAD BOILER 4	2030	40-R2.5	(20)	13,705.53	8,027	8,420	463	3.38	18.2
	LAKE ROAD BOILER 5	2030	40-R2.5	(20)	2,067,514.57	1,434,054	1,046,963	66,298	3.21	15.8
	LAKE ROAD UNIT 4	2030	40-R2.5	(20)	7,365,868.10	3,446,073	5,392,969	279,657	3.80	19.3
	LAKE ROAD COMMON	2030	40-R2.5	(20)	2,009,350.15	894,966	1,516,254	78,165	3.89	19.4
	TOTAL BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT				11,911,663.40	5,826,833	8,467,163	442,130	3.71	19.2
314.00	TURBOGENERATOR UNITS									
	IATAN	2040	70-R1.5	(20)	11,304,994.69	6,763,204	6,802,788	242,422	2.14	28.1
	LAKE ROAD UNIT 1	2020	70-R1.5	(20)	3,175,771.48	2,191,274	1,619,651	144,113	4.54	11.2
	LAKE ROAD UNIT 2	2020	70-R1.5	(20)	3,192,147.93	2,465,645	1,344,932	119,966	3.76	11.2
	LAKE ROAD UNIT 3	2009	70-R1.5	(20)	864,074.07	1,036,889	0	0	-	-
	LAKE ROAD UNIT 4	2030	70-R1.5	(20)	9,070,327.68	4,634,577	5,049,819	248,375	3.08	20.3
	LAKE ROAD COMMON	2030	70-R1.5	(20)	15,720.15	7,094	11,770	574	3.65	20.5
	TOTAL TURBOGENERATOR UNITS				26,623,036.00	17,118,683	14,828,960	755,450	2.84	19.6
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	IATAN	2040	60-S0.5	(10)	7,349,781.76	4,214,753	3,870,008	140,572	1.91	27.5
	LAKE ROAD BOILER 1	2030	60-S0.5	(10)	130,632.08	131,263	12,432	649	0.50	19.2
	LAKE ROAD BOILER 2	2030	60-S0.5	(10)	39,485.04	43,434	0	0	-	-
	LAKE ROAD BOILER 3	2030	60-S0.5	(10)	26,577.17	6,187	23,048	1,113	4.19	20.7
	LAKE ROAD BOILER 4	2030	60-S0.5	(10)	313,890.36	69,232	276,047	13,202	4.21	20.9
	LAKE ROAD BOILER 5	2030	60-S0.5	(10)	93,127.13	97,958	4,482	232	0.25	19.3
	LAKE ROAD BOILER 8	2030	60-S0.5	(10)	683,036.18	118,618	632,722	30,463	4.46	20.8
	LAKE ROAD BOILERS COMMON	2030	60-S0.5	(10)	398,850.15	122,480	316,255	15,298	3.84	20.7
	LAKE ROAD UNIT 1	2020	60-S0.5	(10)	345,060.18	375,444	4,122	374	0.11	11.0
	LAKE ROAD UNIT 2	2020	60-S0.5	(10)	410,644.15	451,709	0	0	-	-

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
315, cont										
	LAKE ROAD UNIT 3	2009	60-S0.5 *	(10)	83,388.65	91,728	0	0	-	-
	LAKE ROAD UNIT 4	2030	60-S0.5 *	(10)	1,425,471.20	1,014,952	553,067	26,858	1.88	20.6
	LAKE ROAD UNIT 5	2018	60-S0.5 *	(10)	3,452.36	296	3,502	371	10.75	9.4
	LAKE ROAD COMMON	2030	60-S0.5 *	(10)	495,824.08	383,582	161,624	8,013	1.62	20.2
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				11,799,220.51	7,121,636	5,657,509	237,145	2.01	24.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	IATAN	2040	30-L1.5 *	(10)	1,741,342.29	664,249	1,251,229	58,388	3.35	21.4
	LAKE ROAD COMMON	2030	30-L1.5 *	(10)	242,635.67	177,546	89,354	5,778	2.38	15.5
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				1,983,977.96	841,795	1,340,583	64,166	3.23	20.9
	TOTAL STEAM PRODUCTION PLANT				**162,728,042.26**	**99,190,594**	**98,560,739**	**4,586,287**	**2.82**	**21.1**
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	LAKE ROAD UNIT 5	2018	50-R5 *	(5)	1,229,945.71	1,123,396	168,046	17,702	1.44	9.5
	LAKE ROAD UNIT 6	2025	50-R5 *	(5)	218,663.24	150,375	79,222	4,823	2.21	16.4
	LAKE ROAD UNIT 7	2025	50-R5 *	(5)	28,418.03	14,627	15,212	923	3.25	16.5
	TOTAL STRUCTURES AND IMPROVEMENTS				1,477,026.98	1,288,398	262,480	23,448	1.59	11.2
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	LAKE ROAD UNIT 4	2030	40-S3 *	(10)	22,168.77	655	23,731	1,109	5.00	21.4
	LAKE ROAD UNIT 5	2018	40-S3 *	(10)	595,611.81	620,413	34,760	4,658	0.78	7.5
	LAKE ROAD UNIT 7	2025	40-S3 *	(10)	9,587.22	6,882	3,664	248	2.59	14.8
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				627,367.80	627,950	62,155	6,015	0.96	10.3
343.00	PRIME MOVERS									
	LAKE ROAD UNIT 5	2018	55-R1 *	(10)	4,647,683.33	5,112,452	0	0	-	-
	LAKE ROAD UNIT 6	2025	55-R1 *	(10)	3,913,309.70	4,072,154	232,487	14,969	0.38	15.5
	LAKE ROAD UNIT 7	2025	55-R1 *	(10)	2,396,624.38	2,320,051	316,235	20,176	0.84	15.7
	TOTAL PRIME MOVERS				10,957,617.41	11,504,657	548,722	35,145	0.32	15.6
344.00	GENERATORS									
	LAKE ROAD UNIT 5	2018	50-R2.5 *	(10)	2,566,026.43	2,810,830	11,708	1,254	0.05	9.4
	LAKE ROAD UNIT 6	2025	50-R2.5 *	(10)	423,706.82	337,685	128,392	8,202	1.94	15.7
	LAKE ROAD UNIT 7	2025	50-R2.5 *	(10)	117,499.82	99,207	30,043	1,937	1.65	15.5
	TOTAL GENERATORS				3,107,233.07	3,247,722	170,233	11,393	0.37	14.9
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	LAKE ROAD UNIT 5	2018	45-R4 *	(5)	478,285.20	417,637	84,561	9,668	2.02	8.8
	LAKE ROAD UNIT 6	2025	45-R4 *	(5)	418,623.27	265,320	174,234	11,081	2.65	15.7
	LAKE ROAD UNIT 7	2025	45-R4 *	(5)	250,497.08	158,263	104,759	6,655	2.66	15.7
	LAKE ROAD COMMON	2030	45-R4 *	(5)	2,377.90	393	2,104	99	4.16	21.3
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				1,149,783.45	841,613	355,658	27,503	2.39	13.3
	TOTAL OTHER PRODUCTION PLANT				**17,319,028.71**	**17,510,340**	**1,409,248**	**103,504**	**0.60**	**13.6**
	TRANSMISSION PLANT									
352.00	STRUCTURES AND IMPROVEMENTS		60-R4	(5)	384,008.11	190,149	213,059	4,438	1.16	48.0
353.00	STATION EQUIPMENT		36-R2	(5)	15,332,504.80	6,720,220	9,378,908	377,190	2.46	24.9
355.00	POLES AND FIXTURES		60-R2	(40)	10,072,255.17	8,126,424	5,974,739	124,574	1.24	48.0
356.00	OVERHEAD CONDUCTORS AND DEVICES		60-R2	(15)	7,702,148.11	6,208,644	2,648,631	63,391	0.82	41.8
357.00	UNDERGROUND CONDUIT		60-R3	0	16,147.87	4,758	11,390	256	1.59	44.5
358.00	UNDERGROUND CONDUCTOR AND DEVICES		50-S3	0	31,692.00	29,860	1,832	74	0.23	24.8
	TOTAL TRANSMISSION PLANT				**33,538,756.06**	**21,280,055**	**18,228,759**	**569,923**	**1.70**	**32.0**

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)		NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
	DISTRIBUTION PLANT										
361.00	STRUCTURES AND IMPROVEMENTS		50-R3		(10)	2,082,462.54	445,764	1,844,945	46,633	2.24	39.6
362.00	STATION EQUIPMENT		50-R2.5		(10)	38,604,535.33	16,391,008	26,073,988	648,301	1.68	40.2
364.00	POLES, TOWERS AND FIXTURES		52-S2.5		(80)	28,969,484.26	14,915,602	37,229,470	1,092,650	3.77	34.1
365.00	OVERHEAD CONDUCTORS AND DEVICES		55-R1		(25)	23,863,209.06	9,993,590	19,835,424	451,565	1.89	43.9
366.00	UNDERGROUND CONDUIT		65-R3		(35)	7,710,447.36	1,872,709	8,536,396	164,818	2.14	51.8
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2		(5)	17,775,560.36	4,674,317	13,990,019	316,952	1.78	44.1
368.00	LINE TRANSFORMERS		45-R2.5		(10)	33,858,433.16	18,247,623	18,996,850	503,421	1.49	37.7
369.01	SERVICES - OVERHEAD		57-R4		(100)	4,634,808.95	3,091,212	6,177,999	187,656	4.05	32.9
369.02	SERVICES - UNDERGROUND		40-S4		(15)	10,672,614.52	4,556,438	7,717,069	273,793	2.57	28.2
370.00	METERS		50-S1.5		(5)	7,488,093.89	4,657,347	3,205,156	81,906	1.09	39.1
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		26-O1		(10)	4,423,065.42	2,043,073	2,822,295	126,652	2.91	21.9
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		35-R0.5		(5)	5,169,587.56	2,242,701	3,185,365	106,799	2.07	29.8
	TOTAL DISTRIBUTION PLANT					185,252,100.41	83,131,382	149,614,776	4,003,146	2.16	37.4
	INDUSTRIAL STEAM										
	STEAM PRODUCTION										
311.09	STRUCTURES AND IMPROVEMENTS	2030	85-R1.5	*	(30)	32,160.02	(7,744)	49,552	2,685	8.35	18.5
312.09	BOILER PLANT EQUIPMENT	2030	45-R1.5	*	(25)	778,577.95	86,112	887,110	50,718	6.51	17.5
315.09	ACCESSORY ELECTRIC EQUIPMENT	2030	60-S0.5	*	(10)	80,599.67	(7,780)	96,441	5,051	6.27	19.1
	TOTAL STEAM PRODUCTION					891,337.64	70,588	1,033,103	58,454	6.56	17.7
	GAS DISTRIBUTION PLANT										
375.09	STRUCTURES AND IMPROVEMENTS		30-S4		(10)	151,659.76	43,920	122,906	8,288	6.11	13.3
376.09	MAINS		65-S0		(25)	1,660,914.28	931,214	1,144,929	23,319	1.40	49.1
379.09	CITY GATE STATION		24-S2.5		(10)	553,074.72	232,055	376,327	47,188	8.53	8.0
380.09	SERVICES		55-S2.5		(10)	100,842.16	92,005	18,921	588	0.58	32.2
381.09	METERS		27-S1		(2)	412,137.25	197,013	223,367	14,169	3.44	15.8
	TOTAL GAS DISTRIBUTION PLANT					2,878,628.17	1,496,207	1,886,450	94,532	3.28	20.0
	TOTAL INDUSTRIAL STEAM					3,769,965.81	1,566,795	2,919,553	152,986	4.06	19.1
	GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS		45-R1.5		(10)	6,720,211.06	1,785,690	5,606,541	213,063	3.17	26.3
	OFFICE FURNITURE AND EQUIPMENT										
391.01	OFFICE FURNITURE AND EQUIPMENT										
	FULLY ACCRUED					212,011.66	212,012	0	0	-	-
	AMORTIZED		20-SQ		0	560,319.08	378,280	182,038	28,015	5.00	6.5
	TOTAL OFFICE FURNITURE AND EQUIPMENT					772,330.74	590,292	182,038	28,015		
391.02	COMPUTERS										
	FULLY ACCRUED					1,075,319.64	1,075,320	0	0	-	-
	AMORTIZED		5-SQ		0	477,627.84	154,790	322,837	95,531	20.00	3.4
	TOTAL COMPUTERS					1,552,947.48	1,230,110	322,837	95,531		
391.04	SOFTWARE										
	FULLY ACCRUED					167,573.20	167,573	0	0	-	-
	AMORTIZED		7-SQ		0	212,937.88	35,900	177,037	30,419	14.29	5.8
	TOTAL SOFTWARE					380,511.08	203,473	177,037	30,419		
391.06	OFFICE MACHINES										
	FULLY ACCRUED					56,744.63	56,745	0	0	-	-
	AMORTIZED		10-SQ		0	7,258.03	6,420	839	726	10.00	1.2
	TOTAL OFFICE MACHINES					64,002.66	63,165	839	726		
	TOTAL OFFICE FURNITURE AND EQUIPMENT					2,769,791.96	2,087,040	682,751	154,691		4.4

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
	TRANSPORTATION EQUIPMENT									
392.00	AUTOS		7-S4	15	25,099.14	17,940	3,394	3,394	13.52	1.0
392.01	LIGHT TRUCKS		10-S4	15	347,522.38	131,686	163,707	27,749	7.98	5.9
392.02	HEAVY TRUCKS		12-L3	15	2,134,071.36	1,180,062	633,897	108,945	5.11	5.8
392.04	TRAILERS		25-R3	15	308,829.69	313,201	(50,695)	0	-	-
392.05	MEDIUM TRUCKS		11-S3	15	1,249,791.15	255,763	806,560	170,637	13.65	4.7
	TOTAL TRANSPORTATION EQUIPMENT				4,065,313.72	1,898,652	1,556,863	310,725	7.64	5.0
393.00	STORES EQUIPMENT									
	FULLY ACCRUED				47,408.04	47,408	0	0	-	-
	AMORTIZED		25-SQ	0	211,064.02	93,075	117,989	8,449	4.00	14.0
	TOTAL STORES EQUIPMENT				258,472.06	140,483	117,989	8,449		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT									
	FULLY ACCRUED				487,611.57	487,612	0	0	-	-
	AMORTIZED		20-SQ	0	1,502,397.57	868,910	633,489	75,143	5.00	8.4
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				1,990,009.14	1,356,522	633,489	75,143		
395.00	LABORATORY EQUIPMENT									
	FULLY ACCRUED				202,088.52	202,089	0	0	-	-
	AMORTIZED		20-SQ	0	499,852.09	300,125	199,727	24,996	5.00	8.0
	TOTAL LABORATORY EQUIPMENT				701,940.61	502,214	199,727	24,996		
396.00	POWER OPERATED EQUIPMENT		19-S1.5	10	1,340,213.73	842,691	363,502	31,037	2.32	11.7
397.00	COMMUNICATION EQUIPMENT									
	FULLY ACCRUED				1,185,786.82	1,185,787	0	0	-	-
	AMORTIZED		15-SQ	0	733,712.70	372,650	361,061	48,914	6.67	7.4
	TOTAL COMMUNICATION EQUIPMENT				1,919,499.52	1,558,437	361,061	48,914		
398.00	MISCELLANEOUS EQUIPMENT									
	FULLY ACCRUED				19,467.45	19,467	0	0	-	-
	AMORTIZED		20-SQ	0	499,466.17	196,780	302,687	24,971	5.00	12.1
	TOTAL MISCELLANEOUS EQUIPMENT				518,933.62	216,247	302,687	24,971		
	TOTAL GENERAL PLANT				20,284,385.42	10,387,976	9,824,610	891,989	4.40	11.0
	TOTAL DEPRECIABLE PLANT				422,892,278.67	233,967,142	278,577,685	10,307,835	2.44	27.0
	UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
	OFFICE FURNITURE AND EQUIPMENT									
391.01	OFFICE FURNITURE AND EQUIPMENT					(304,624)		39,462 **		
391.02	COMPUTERS					(438,029)		43,803 **		
391.04	SOFTWARE					53,704		(5,370) **		
391.06	OFFICE MACHINES					(54,971)		5,497 **		
393.00	STORES EQUIPMENT					(23,958)		2,396 **		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					(145,722)		14,572 **		
395.00	LABORATORY EQUIPMENT					(38,742)		3,874 **		
397.00	COMMUNICATION EQUIPMENT					(771,020)		77,102 **		
398.00	MISCELLANEOUS EQUIPMENT					(154,378)		15,438 **		
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION					(1,967,740)		196,774		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION				75,000.00					
303.00	MISCELLANEOUS INTANGIBLE PLANT				113,037.40	77,027				
310.00	LAND				289,245.53					
310.09	LAND - INDUSTRIAL				11,450.35					
311.01	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS				11,411.16	11,411				
346.00	MISCELLANEOUS PLANT EQUIPMENT				(196.81)	3				

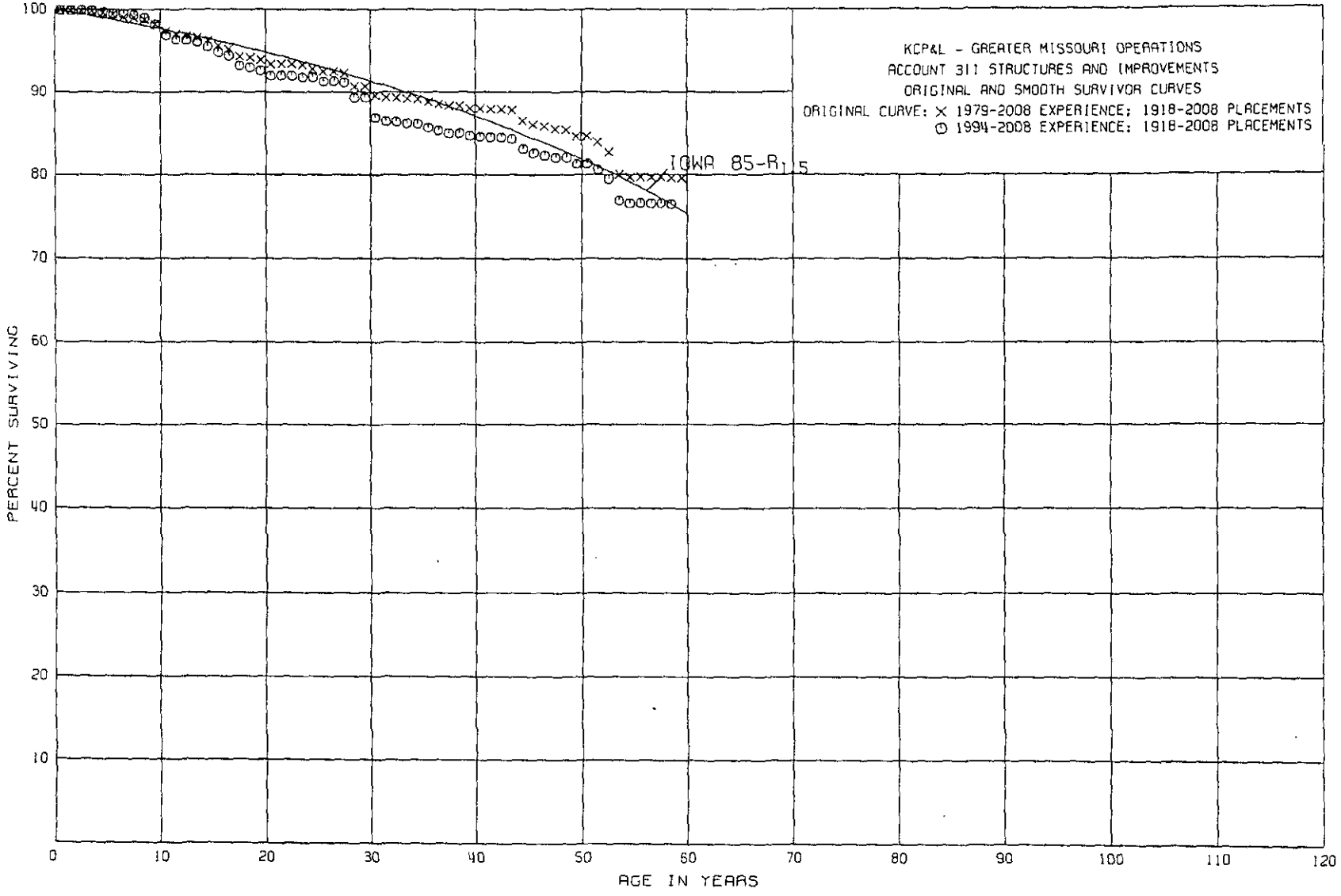
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
350.00	LAND				57,332.26					
350.01	LAND RIGHTS				1,897,344.96					
350.04	LAND RIGHTS				3,901.04	3,901				
360.00	LAND				671,027.36					
360.01	LAND RIGHTS				99,640.24					
389.00	LAND				728,768.94					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				3,957,962.43	82,342				
	PLANT HELD FOR FUTURE USE									
311.00	STRUCTURES AND IMPROVEMENTS				66,941.81					
312.00	BOILER PLANT EQUIPMENT				7,217.63					
	TOTAL PLANT HELD FOR FUTURE USE				74,159.44					
	TOTAL ELECTRIC PLANT				426,924,400.54	231,191,744	278,577,685	10,504,609		

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.
** 10-year amortization of unrecovered reserve related to implementation of amortization accounting.

SERVICE LIFE STATISTICS


KCP&L - GREATER MISSOURI OPERATIONS
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2008 EXPERIENCE; 1918-2008 PLACEMENTS
O 1994-2008 EXPERIENCE; 1918-2008 PLACEMENTS
IOWA 85-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2008 EXPERIENCE BAND 1979-2008

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	15,795,451		0.0000	1.0000	100.00
0.5	15,712,279	21,393	0.0014	0.9986	100.00
1.5	13,974,946	4,599	0.0003	0.9997	99.86
2.5	13,635,142		0.0000	1.0000	99.83
3.5	13,140,142	30,348	0.0023	0.9977	99.83
4.5	12,458,016	24,267	0.0019	0.9981	99.60
5.5	12,016,432	39,776	0.0033	0.9967	99.41
6.5	12,332,325	11,001	0.0009	0.9991	99.08
7.5	12,295,054	19,637	0.0016	0.9984	98.99
8.5	12,167,143	72,625	0.0060	0.9940	98.83
9.5	11,871,643	103,971	0.0088	0.9912	98.24
10.5	10,691,339	41,623	0.0039	0.9961	97.38
11.5	11,347,718	18,728	0.0017	0.9983	97.00
12.5	10,739,914	28,908	0.0027	0.9973	96.84
13.5	8,537,705	37,794	0.0044	0.9956	96.58
14.5	7,682,473	47,454	0.0062	0.9938	96.16
15.5	7,320,736	25,560	0.0035	0.9965	95.56
16.5	6,948,513	67,033	0.0096	0.9904	95.23
17.5	6,666,479	5,723	0.0009	0.9991	94.32
18.5	6,503,383	20,555	0.0032	0.9968	94.24
19.5	6,420,213	34,367	0.0054	0.9946	93.94
20.5	6,869,881	2,308	0.0003	0.9997	93.43
21.5	6,817,406		0.0000	1.0000	93.40
22.5	6,749,231	8,338	0.0012	0.9988	93.40
23.5	6,604,228	36,226	0.0055	0.9945	93.29
24.5	6,560,604	21,485	0.0033	0.9967	92.78
25.5	6,456,826	974	0.0002	0.9998	92.47
26.5	6,420,097	10,936	0.0017	0.9983	92.45
27.5	6,138,238	104,673	0.0171	0.9829	92.29
28.5	3,465,630	349	0.0001	0.9999	90.71
29.5	3,216,572	40,937	0.0127	0.9873	90.70
30.5	3,150,190	9,449	0.0030	0.9970	89.55
31.5	3,140,467	10	0.0000	1.0000	89.28
32.5	3,102,640	3,739	0.0012	0.9988	89.28
33.5	3,100,651	1,754	0.0006	0.9994	89.17
34.5	3,098,898	11,160	0.0036	0.9964	89.12
35.5	3,051,664	11,023	0.0036	0.9964	88.80
36.5	3,040,641	7,223	0.0024	0.9976	88.48
37.5	3,034,485	471	0.0002	0.9998	88.27
38.5	3,035,026	7,745	0.0026	0.9974	88.25

Schedule JJS2010-2

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2008 EXPERIENCE BAND 1979-2008

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	3,015,311	2,550	0.0008	0.9992	88.02
40.5	3,011,260	1,531	0.0005	0.9995	87.95
41.5	1,718,197	279	0.0002	0.9998	87.91
42.5	1,718,280	2,741	0.0016	0.9984	87.89
43.5	1,695,325	24,320	0.0143	0.9857	87.75
44.5	1,657,961	9,358	0.0056	0.9944	86.50
45.5	1,647,754	4,884	0.0030	0.9970	86.02
46.5	1,415,777	4,277	0.0030	0.9970	85.76
47.5	1,411,554	1,316	0.0009	0.9991	85.50
48.5	1,414,069	12,909	0.0091	0.9909	85.42
49.5	1,400,859	392	0.0003	0.9997	84.64
50.5	855,350	6,920	0.0081	0.9919	84.61
51.5	731,405	10,734	0.0147	0.9853	83.92
52.5	720,671	23,570	0.0327	0.9673	82.69
53.5	697,101	2,503	0.0036	0.9964	79.99
54.5	694,598		0.0000	1.0000	79.70
55.5	688,477		0.0000	1.0000	79.70
56.5	688,040		0.0000	1.0000	79.70
57.5	680,543	693	0.0010	0.9990	79.70
58.5	1,160		0.0000	1.0000	79.62
59.5	1,160		0.0000	1.0000	79.62
60.5	1,897		0.0000	1.0000	79.62
61.5	1,897		0.0000	1.0000	79.62
62.5	1,897		0.0000	1.0000	79.62
63.5	1,897		0.0000	1.0000	79.62
64.5	1,897	1,160	0.6115	0.3885	79.62
65.5	737		0.0000	1.0000	30.93
66.5	737		0.0000	1.0000	30.93
67.5	737	737	1.0000	0.0000	30.93
68.5					0.00

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2008 EXPERIENCE BAND 1994-2008

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	9,497,962		0.0000	1.0000	100.00
0.5	9,755,697		0.0000	1.0000	100.00
1.5	8,497,454	4,599	0.0005	0.9995	100.00
2.5	8,360,113		0.0000	1.0000	99.95
3.5	8,033,849	20,650	0.0026	0.9974	99.95
4.5	7,421,637	17,629	0.0024	0.9976	99.69
5.5	6,981,305		0.0000	1.0000	99.45
6.5	7,381,046	11,001	0.0015	0.9985	99.45
7.5	7,545,412	19,637	0.0026	0.9974	99.30
8.5	7,654,070	66,791	0.0087	0.9913	99.04
9.5	7,381,606	94,890	0.0129	0.9871	98.18
10.5	6,337,849	34,123	0.0054	0.9946	96.91
11.5	5,664,176	8,422	0.0015	0.9985	96.39
12.5	5,345,966	9,631	0.0018	0.9982	96.25
13.5	6,724,442	37,794	0.0056	0.9944	96.08
14.5	6,129,203	47,454	0.0077	0.9923	95.54
15.5	5,757,423	25,560	0.0044	0.9956	94.80
16.5	5,152,546	67,033	0.0130	0.9870	94.38
17.5	4,917,722	5,723	0.0012	0.9988	93.15
18.5	4,754,626	20,555	0.0043	0.9957	93.04
19.5	4,676,542	34,367	0.0073	0.9927	92.64
20.5	4,576,461		0.0000	1.0000	91.96
21.5	4,467,749		0.0000	1.0000	91.96
22.5	4,399,574	8,338	0.0019	0.9981	91.96
23.5	4,254,260		0.0000	1.0000	91.79
24.5	4,246,855	21,485	0.0051	0.9949	91.79
25.5	4,141,342	974	0.0002	0.9998	91.32
26.5	5,444,943	8,970	0.0016	0.9984	91.30
27.5	5,165,775	104,673	0.0203	0.9797	91.15
28.5	1,707,293	349	0.0002	0.9998	89.30
29.5	1,506,022	39,545	0.0263	0.9737	89.28
30.5	1,454,152	9,449	0.0065	0.9935	86.93
31.5	1,684,412	3	0.0000	1.0000	86.36
32.5	1,646,592	3,739	0.0023	0.9977	86.36
33.5	1,644,603	1,750	0.0011	0.9989	86.16
34.5	1,643,462	6,695	0.0041	0.9959	86.07
35.5	2,188,640	11,023	0.0050	0.9950	85.72
36.5	2,231,697	7,223	0.0032	0.9968	85.29
37.5	2,225,541	471	0.0002	0.9998	85.02
38.5	2,226,393	7,745	0.0035	0.9965	85.00

Schedule JJS2010-2

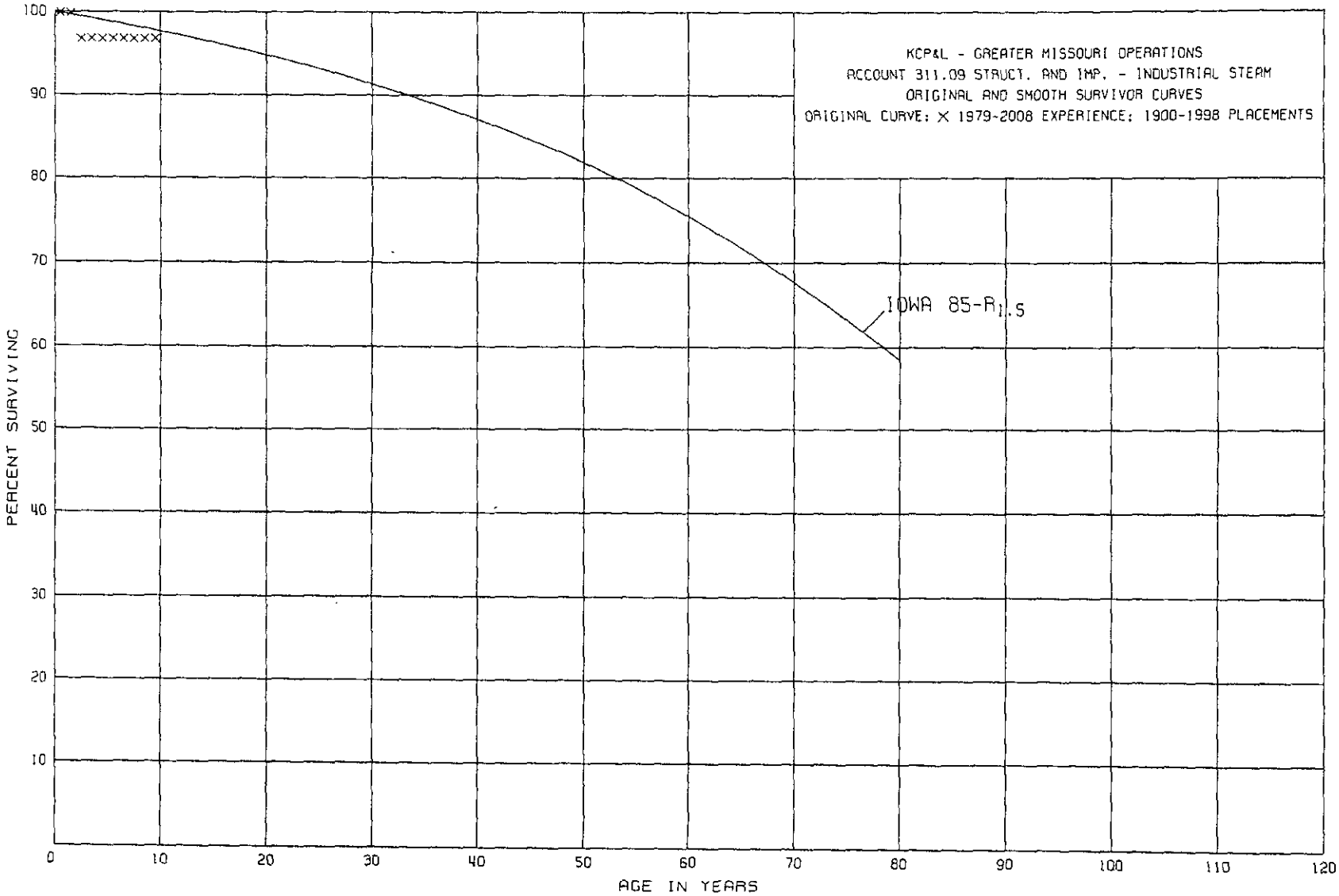
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2008 EXPERIENCE BAND 1994-2008

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	2,206,678	2,550	0.0012	0.9988	84.70
40.5	2,205,863	1,531	0.0007	0.9993	84.60
41.5	913,368	279	0.0003	0.9997	84.54
42.5	913,451	2,741	0.0030	0.9970	84.51
43.5	1,694,329	24,320	0.0144	0.9856	84.26
44.5	1,656,965	9,358	0.0056	0.9944	83.05
45.5	1,646,758	4,884	0.0030	0.9970	82.58
46.5	1,414,626	4,277	0.0030	0.9970	82.33
47.5	1,410,403	361	0.0003	0.9997	82.08
48.5	1,413,873	12,909	0.0091	0.9909	82.06
49.5	1,400,663	392	0.0003	0.9997	81.31
50.5	855,154	6,879	0.0080	0.9920	81.29
51.5	731,250	10,734	0.0147	0.9853	80.64
52.5	720,516	23,570	0.0327	0.9673	79.45
53.5	696,946	2,348	0.0034	0.9966	76.85
54.5	694,598		0.0000	1.0000	76.59
55.5	688,477		0.0000	1.0000	76.59
56.5	688,040		0.0000	1.0000	76.59
57.5	679,383	693	0.0010	0.9990	76.59
58.5					76.51


KCP&L - GREATER MISSOURI OPERATIONS
ACCOUNT 311.09 STRUCT. AND IMP. - INDUSTRIAL STEAM
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2008 EXPERIENCE: 1900-1998 PLACEMENTS
IOWA 85-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311.09 STRUCT. AND IMP. - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1998 EXPERIENCE BAND 1979-2008

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	29,254		0.0000	1.0000	100.00
0.5	29,254		0.0000	1.0000	100.00
1.5	29,254	942	0.0322	0.9678	100.00
2.5	28,312		0.0000	1.0000	96.78
3.5	29,146		0.0000	1.0000	96.78
4.5	29,146		0.0000	1.0000	96.78
5.5	29,146		0.0000	1.0000	96.78
6.5	26,247		0.0000	1.0000	96.78
7.5	22,999		0.0000	1.0000	96.78
8.5	22,999		0.0000	1.0000	96.78
9.5					96.78
10.5					
11.5					
12.5					
13.5	2,489		0.0000		
14.5	2,489		0.0000		
15.5	2,489		0.0000		
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5	200		0.0000		
28.5	329		0.0000		
29.5	1,058		0.0000		
30.5	1,411		0.0000		
31.5	1,894		0.0000		
32.5	2,146		0.0000		
33.5	2,285		0.0000		
34.5	8,528		0.0000		
35.5	8,528		0.0000		
36.5	23,637		0.0000		
37.5	25,233		0.0000		
38.5	27,610		0.0000		

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311.09 STRUCT. AND IMP. - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1998 EXPERIENCE BAND 1979-2008

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	48,883		0.0000		
40.5	49,031		0.0000		
41.5	49,031		0.0000		
42.5	49,031		0.0000		
43.5	52,106	140	0.0027		
44.5	51,966	129	0.0025		
45.5	51,837		0.0000		
46.5	51,837	353	0.0068		
47.5	51,484	416	0.0081		
48.5	51,068	729	0.0143		
49.5	50,339	198	0.0039		
50.5	50,140	762	0.0152		
51.5	49,378		0.0000		
52.5	49,378	1,216	0.0246		
53.5	48,162	1,399	0.0290		
54.5	46,764	1,416	0.0303		
55.5	45,348	2,934	0.0647		
56.5	42,414	25	0.0006		
57.5	42,390		0.0000		
58.5	42,390	2,265	0.0534		
59.5	40,125	2,338	0.0583		
60.5	37,787	1,503	0.0398		
61.5	36,284		0.0000		
62.5	36,283	1,364	0.0376		
63.5	34,919	148	0.0042		
64.5	30,616		0.0000		
65.5	30,616	700	0.0229		
66.5	19,967		0.0000		
67.5	19,568	1,912	0.0977		
68.5	16,508		0.0000		
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	26,956		0.0000		

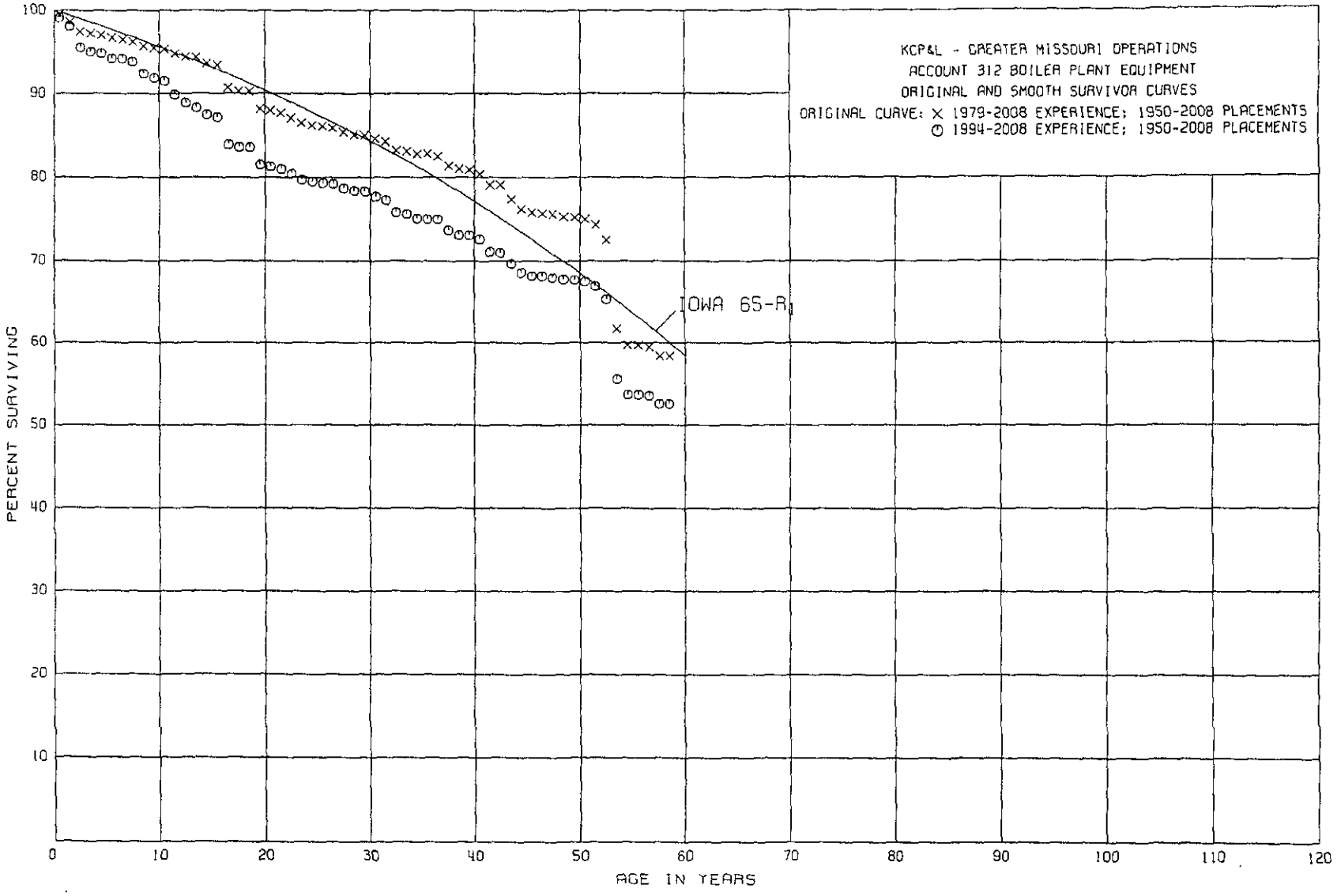
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 311.09 STRUCT. AND IMP. - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1998 EXPERIENCE BAND 1979-2008

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	26,956		0.0000		
80.5	26,956	465	0.0173		
81.5	41,343	1,763	0.0426		
82.5	39,580	12,623	0.3189		
83.5	26,957		0.0000		
84.5	26,957		0.0000		
85.5	26,957		0.0000		
86.5	26,957		0.0000		
87.5	26,957		0.0000		
88.5	26,956		0.0000		
89.5	26,956		0.0000		
90.5	26,956		0.0000		
91.5	26,956		0.0000		
92.5	26,956	399	0.0148		
93.5	26,557		0.0000		
94.5	26,557	10,670	0.4018		
95.5	15,887	94	0.0059		
96.5	15,793		0.0000		
97.5	15,793		0.0000		
98.5	15,793		0.0000		
99.5	15,793		0.0000		
100.5	15,793		0.0000		
101.5					


KCP&L - GREATER MISSOURI OPERATIONS
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2008 EXPERIENCE; 1950-2008 PLACEMENTS
O 1994-2008 EXPERIENCE; 1950-2008 PLACEMENTS
IOWA 65-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2008 EXPERIENCE BAND 1979-2008

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	97,247,124	451,969	0.0046	0.9954	100.00
0.5	92,003,862	891,003	0.0097	0.9903	99.54
1.5	96,311,650	1,159,643	0.0120	0.9880	98.57
2.5	91,732,392	228,505	0.0025	0.9975	97.39
3.5	89,062,530	144,203	0.0016	0.9984	97.15
4.5	86,466,406	228,293	0.0026	0.9974	96.99
5.5	84,629,981	242,618	0.0029	0.9971	96.74
6.5	81,684,574	184,039	0.0023	0.9977	96.46
7.5	81,074,908	418,374	0.0052	0.9948	96.24
8.5	78,586,637	232,576	0.0030	0.9970	95.74
9.5	76,263,688	112,909	0.0015	0.9985	95.45
10.5	71,894,103	359,901	0.0050	0.9950	95.31
11.5	70,436,778	305,054	0.0043	0.9957	94.83
12.5	68,790,757	122,488	0.0018	0.9982	94.42
13.5	61,551,509	416,488	0.0068	0.9932	94.25
14.5	60,330,243	124,461	0.0021	0.9979	93.61
15.5	59,508,418	1,743,569	0.0293	0.9707	93.41
16.5	57,602,467	206,123	0.0036	0.9964	90.67
17.5	56,240,759	31,102	0.0006	0.9994	90.34
18.5	55,286,761	1,283,545	0.0232	0.9768	90.29
19.5	53,443,987	132,354	0.0025	0.9975	88.20
20.5	52,964,553	176,151	0.0033	0.9967	87.98
21.5	54,667,219	390,844	0.0071	0.9929	87.69
22.5	52,563,260	366,629	0.0070	0.9930	87.07
23.5	51,562,338	137,149	0.0027	0.9973	86.46
24.5	52,759,964	91,530	0.0017	0.9983	86.23
25.5	52,658,288	110,610	0.0021	0.9979	86.08
26.5	52,422,559	292,041	0.0056	0.9944	85.90
27.5	51,757,469	173,767	0.0034	0.9966	85.42
28.5	17,699,446	18,961	0.0011	0.9989	85.13
29.5	17,448,513	96,143	0.0055	0.9945	85.04
30.5	17,011,877	62,021	0.0036	0.9964	84.57
31.5	10,562,546	138,856	0.0131	0.9869	84.27
32.5	7,228,041	8,737	0.0012	0.9988	83.17
33.5	7,177,358	20,431	0.0028	0.9972	83.07
34.5	7,156,926	3,982	0.0006	0.9994	82.84
35.5	7,262,712	24,103	0.0033	0.9967	82.79
36.5	7,230,455	94,785	0.0131	0.9869	82.52
37.5	7,125,022	38,810	0.0054	0.9946	81.44
38.5	7,082,883	13,418	0.0019	0.9981	81.00

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008 EXPERIENCE BAND 1979-2008

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	7,076,934	37,582	0.0053	0.9947	80.85
40.5	7,039,352	112,864	0.0160	0.9840	80.42
41.5	6,777,381	5,920	0.0009	0.9991	79.13
42.5	3,975,740	83,971	0.0211	0.9789	79.06
43.5	3,901,831	60,633	0.0155	0.9845	77.39
44.5	3,822,626	21,983	0.0058	0.9942	76.19
45.5	3,799,320	2,055	0.0005	0.9995	75.75
46.5	3,437,744	6,890	0.0020	0.9980	75.71
47.5	3,427,750	10,640	0.0031	0.9969	75.56
48.5	3,413,279	5,628	0.0016	0.9984	75.33
49.5	3,407,573	10,143	0.0030	0.9970	75.21
50.5	3,359,415	28,624	0.0085	0.9915	74.98
51.5	1,630,727	39,537	0.0242	0.9758	74.34
52.5	1,583,978	236,362	0.1492	0.8508	72.54
53.5	1,345,978	44,399	0.0330	0.9670	61.72
54.5	1,299,323	411	0.0003	0.9997	59.68
55.5	1,290,211	3,381	0.0026	0.9974	59.66
56.5	1,286,830	24,240	0.0188	0.9812	59.50
57.5	1,191,580		0.0000	1.0000	58.38
58.5					58.38

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2008 EXPERIENCE BAND 1994-2008

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	47,460,288	451,969	0.0095	0.9905	100.00
0.5	42,445,806	412,430	0.0097	0.9903	99.05
1.5	43,146,827	1,142,187	0.0265	0.9735	98.09
2.5	35,814,742	187,792	0.0052	0.9948	95.49
3.5	33,998,195	65,261	0.0019	0.9981	94.99
4.5	32,113,114	199,242	0.0062	0.9938	94.81
5.5	30,719,636	2,410	0.0001	0.9999	94.22
6.5	28,081,435	118,112	0.0042	0.9958	94.21
7.5	27,913,760	418,374	0.0150	0.9850	93.81
8.5	26,016,032	141,411	0.0054	0.9946	92.40
9.5	24,217,571	106,439	0.0044	0.9956	91.90
10.5	20,094,394	359,901	0.0179	0.9821	91.50
11.5	18,631,773	198,890	0.0107	0.9893	89.86
12.5	14,673,119	102,097	0.0070	0.9930	88.90
13.5	44,837,637	416,488	0.0093	0.9907	88.28
14.5	46,732,622	124,461	0.0027	0.9973	87.46
15.5	46,360,982	1,743,569	0.0376	0.9624	87.22
16.5	49,002,350	176,545	0.0036	0.9964	83.94
17.5	52,284,643	31,102	0.0006	0.9994	83.64
18.5	51,478,662	1,283,545	0.0249	0.9751	83.59
19.5	49,679,527	132,354	0.0027	0.9973	81.51
20.5	49,190,818	176,151	0.0036	0.9964	81.29
21.5	48,966,533	390,844	0.0080	0.9920	81.00
22.5	46,862,548	361,629	0.0077	0.9923	80.35
23.5	45,865,668	135,391	0.0030	0.9970	79.73
24.5	47,065,569	91,530	0.0019	0.9981	79.49
25.5	46,941,378	110,610	0.0024	0.9976	79.34
26.5	46,901,653	292,041	0.0062	0.9938	79.15
27.5	49,149,554	173,767	0.0035	0.9965	78.66
28.5	13,487,523	18,961	0.0014	0.9986	78.38
29.5	13,251,237	96,143	0.0073	0.9927	78.27
30.5	12,828,712	62,021	0.0048	0.9952	77.70
31.5	6,850,091	138,856	0.0203	0.9797	77.33
32.5	3,519,659	8,737	0.0025	0.9975	75.76
33.5	3,471,457	20,431	0.0059	0.9941	75.57
34.5	3,451,387	3,982	0.0012	0.9988	75.12
35.5	3,566,448	3,613	0.0010	0.9990	75.03
36.5	5,483,028	94,785	0.0173	0.9827	74.95
37.5	5,390,083	38,810	0.0072	0.9928	73.65
38.5	5,352,767	2,876	0.0005	0.9995	73.12

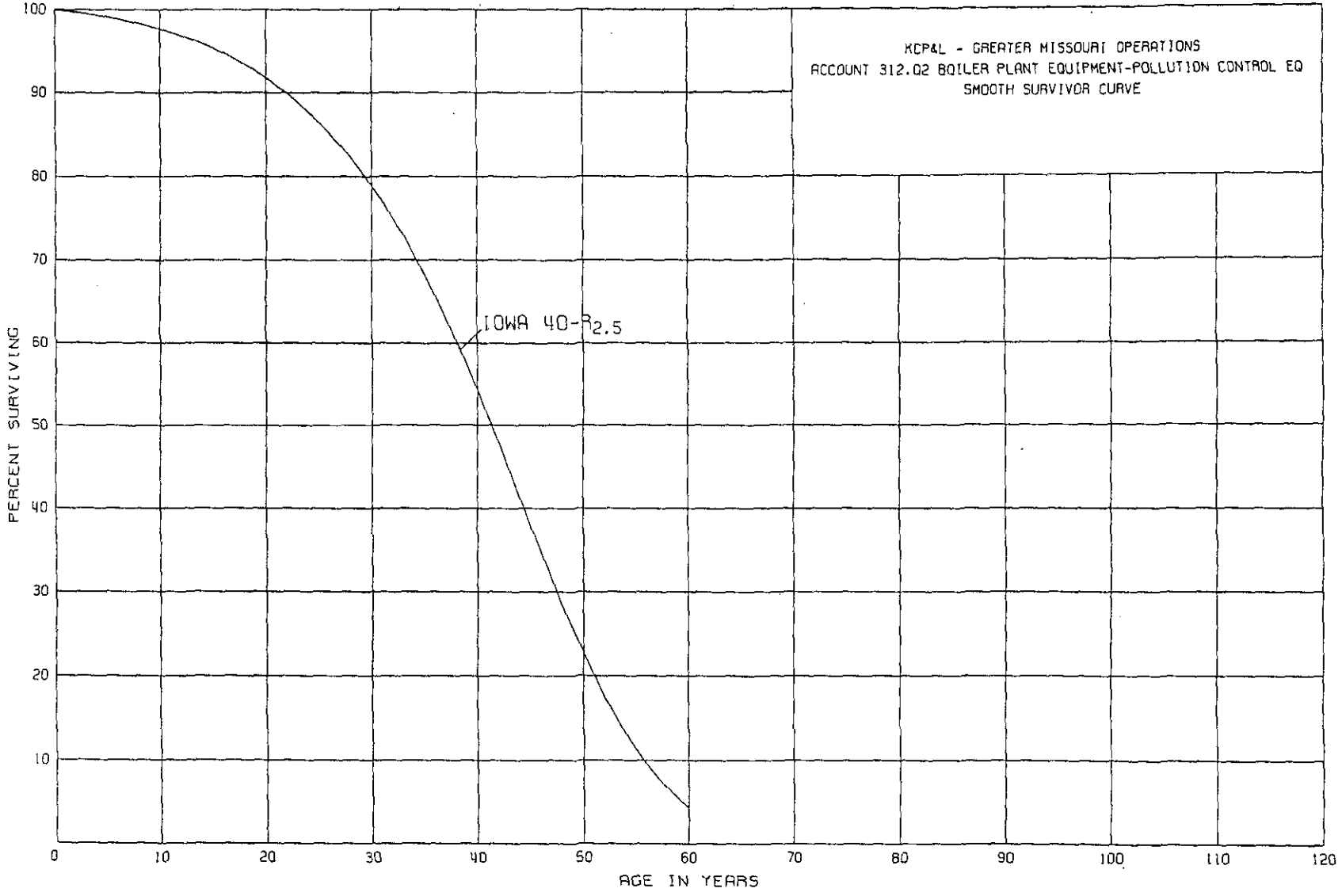
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

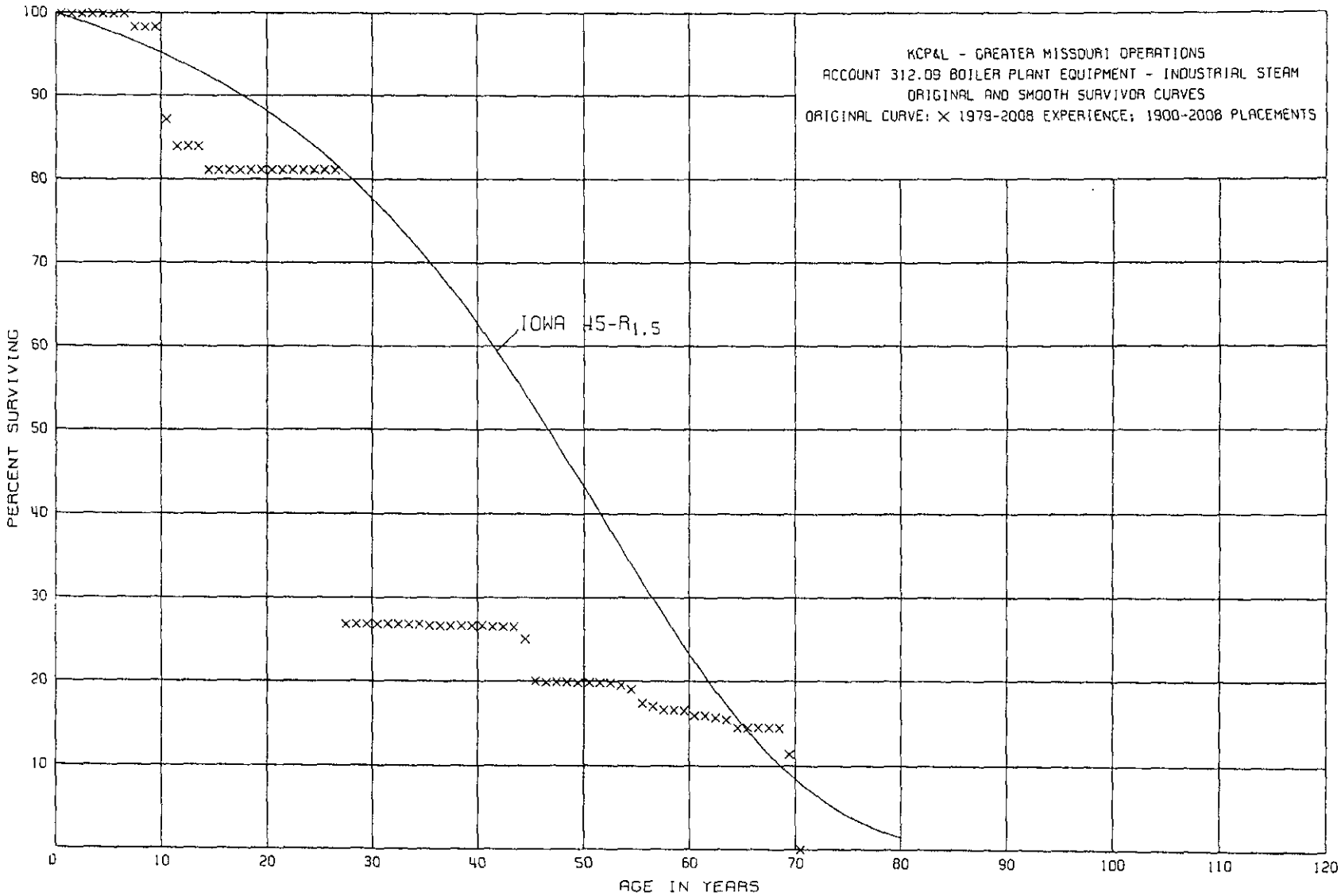
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008 EXPERIENCE BAND 1994-2008

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	5,361,851	37,582	0.0070	0.9930	73.08
40.5	5,362,127	112,864	0.0210	0.9790	72.57
41.5	5,103,139	5,920	0.0012	0.9988	71.05
42.5	2,387,662	43,694	0.0183	0.9817	70.96
43.5	3,901,831	60,633	0.0155	0.9845	69.66
44.5	3,822,626	21,983	0.0058	0.9942	68.58
45.5	3,799,320	2,055	0.0005	0.9995	68.18
46.5	3,437,744	6,890	0.0020	0.9980	68.15
47.5	3,427,750	10,640	0.0031	0.9969	68.01
48.5	3,413,279	5,628	0.0016	0.9984	67.80
49.5	3,407,573	10,143	0.0030	0.9970	67.69
50.5	3,359,415	28,624	0.0085	0.9915	67.49
51.5	1,630,727	39,537	0.0242	0.9758	66.92
52.5	1,583,978	236,362	0.1492	0.8508	65.30
53.5	1,345,978	44,399	0.0330	0.9670	55.56
54.5	1,299,323	411	0.0003	0.9997	53.73
55.5	1,290,211	3,381	0.0026	0.9974	53.71
56.5	1,286,830	24,240	0.0188	0.9812	53.57
57.5	1,191,580		0.0000	1.0000	52.56
58.5					52.56


KCP&L - GREATER MISSOURI OPERATIONS
ACCOUNT 312.02 BOILER PLANT EQUIPMENT-POLLUTION CONTROL EQ
SMOOTH SURVIVOR CURVE
IOWA 40-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


KCP&L - GREATER MISSOURI OPERATIONS
ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2008 EXPERIENCE; 1900-2008 PLACEMENTS
IOWA 45-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008 EXPERIENCE BAND 1979-2008

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	1,769,185		0.0000	1.0000	100.00
0.5	1,624,645		0.0000	1.0000	100.00
1.5	749,239		0.0000	1.0000	100.00
2.5	253,993		0.0000	1.0000	100.00
3.5	253,993		0.0000	1.0000	100.00
4.5	253,993		0.0000	1.0000	100.00
5.5	233,754		0.0000	1.0000	100.00
6.5	233,754	3,900	0.0167	0.9833	100.00
7.5	229,854		0.0000	1.0000	98.33
8.5	229,854		0.0000	1.0000	98.33
9.5	182,177	20,791	0.1141	0.8859	98.33
10.5	175,775	6,504	0.0370	0.9630	87.11
11.5	169,271		0.0000	1.0000	83.89
12.5	121,389		0.0000	1.0000	83.89
13.5	120,108	3,936	0.0328	0.9672	83.89
14.5	123,012		0.0000	1.0000	81.14
15.5	123,012		0.0000	1.0000	81.14
16.5	110,045		0.0000	1.0000	81.14
17.5	102,041		0.0000	1.0000	81.14
18.5	102,041		0.0000	1.0000	81.14
19.5	102,041		0.0000	1.0000	81.14
20.5	44,953		0.0000	1.0000	81.14
21.5	44,953		0.0000	1.0000	81.14
22.5	46,213		0.0000	1.0000	81.14
23.5	46,213		0.0000	1.0000	81.14
24.5	33,948		0.0000	1.0000	81.14
25.5	17,494		0.0000	1.0000	81.14
26.5	18,202	12,184	0.6694	0.3306	81.14
27.5	6,076		0.0000	1.0000	26.82
28.5	100,049		0.0000	1.0000	26.82
29.5	100,586		0.0000	1.0000	26.82
30.5	100,820		0.0000	1.0000	26.82
31.5	102,705		0.0000	1.0000	26.82
32.5	103,501		0.0000	1.0000	26.82
33.5	111,655		0.0000	1.0000	26.82
34.5	126,764	1,208	0.0095	0.9905	26.82
35.5	125,797		0.0000	1.0000	26.57
36.5	130,784		0.0000	1.0000	26.57
37.5	150,713		0.0000	1.0000	26.57
38.5	152,963		0.0000	1.0000	26.57

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008 EXPERIENCE BAND 1979-2008

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	177,557		0.0000	1.0000	26.57
40.5	183,362	637	0.0035	0.9965	26.57
41.5	182,725		0.0000	1.0000	26.48
42.5	182,725		0.0000	1.0000	26.48
43.5	182,725	10,577	0.0579	0.9421	26.48
44.5	172,148	34,424	0.2000	0.8000	24.95
45.5	137,724	537	0.0039	0.9961	19.96
46.5	137,187		0.0000	1.0000	19.88
47.5	137,187	98	0.0007	0.9993	19.88
48.5	137,089	316	0.0023	0.9977	19.87
49.5	136,773	133	0.0010	0.9990	19.82
50.5	136,640		0.0000	1.0000	19.80
51.5	136,639		0.0000	1.0000	19.80
52.5	135,379	2,160	0.0160	0.9840	19.80
53.5	133,219	3,366	0.0253	0.9747	19.48
54.5	129,853	10,793	0.0831	0.9169	18.99
55.5	119,061	2,778	0.0233	0.9767	17.41
56.5	115,576	2,423	0.0210	0.9790	17.00
57.5	113,153	453	0.0040	0.9960	16.64
58.5	65,367	447	0.0068	0.9932	16.57
59.5	64,919	2,237	0.0345	0.9655	16.46
60.5	62,682	142	0.0023	0.9977	15.89
61.5	62,539	646	0.0103	0.9897	15.85
62.5	61,892	996	0.0161	0.9839	15.69
63.5	60,896	3,825	0.0628	0.9372	15.44
64.5	44,299		0.0000	1.0000	14.47
65.5	44,299		0.0000	1.0000	14.47
66.5	41,624		0.0000	1.0000	14.47
67.5	24,791		0.0000	1.0000	14.47
68.5	24,790	5,327	0.2149	0.7851	14.47
69.5	3,500	3,500	1.0000	0.0000	11.36
70.5					0.00
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	57,565		0.0000		

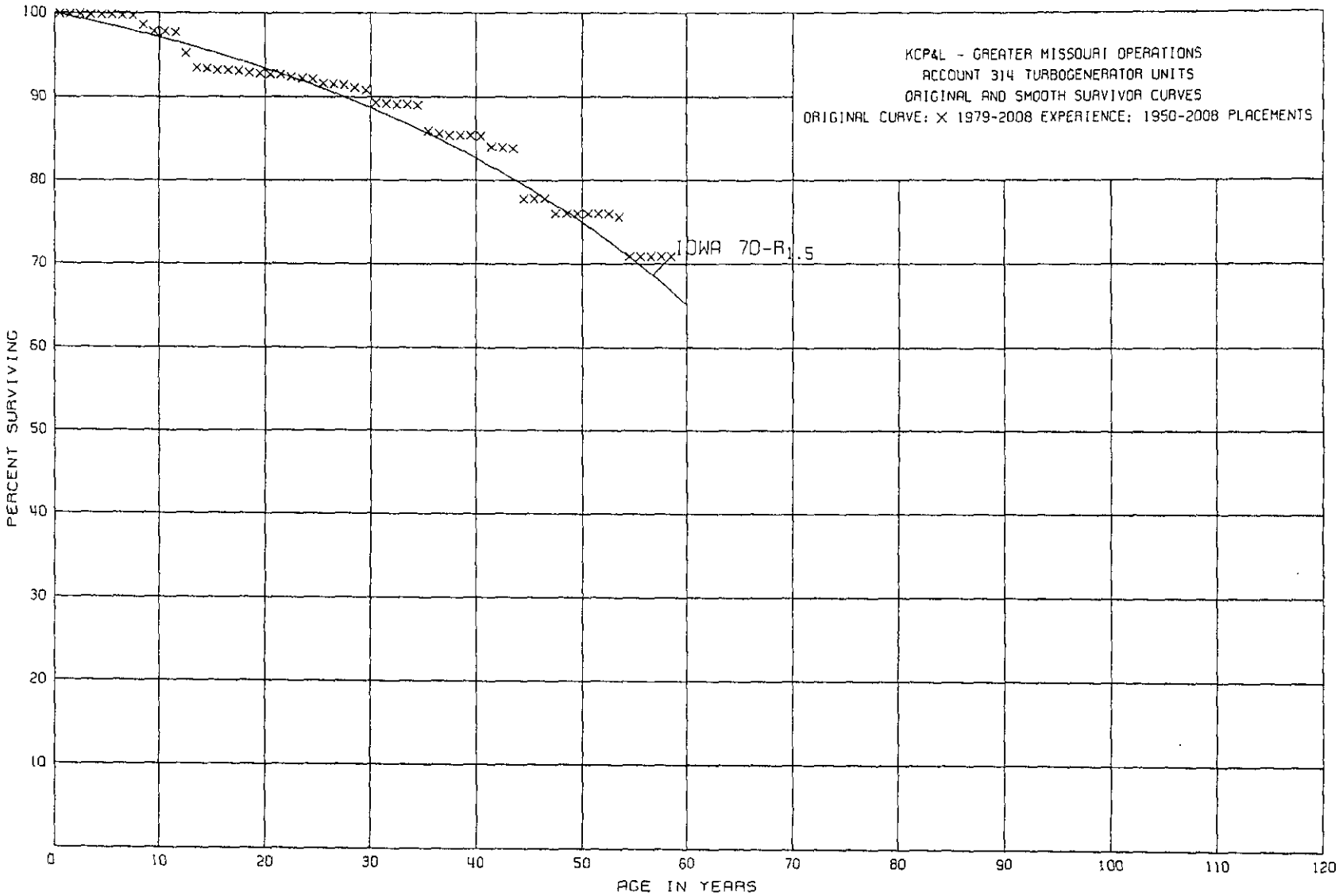
KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008 EXPERIENCE BAND 1979-2008

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	57,565		0.0000		
80.5	57,565		0.0000		
81.5	76,444	18,879	0.2470		
82.5	57,565		0.0000		
83.5	57,565		0.0000		
84.5	57,565		0.0000		
85.5	57,565		0.0000		
86.5	57,565		0.0000		
87.5	57,565		0.0000		
88.5	57,565		0.0000		
89.5	57,565		0.0000		
90.5	57,565		0.0000		
91.5	57,565		0.0000		
92.5	57,565		0.0000		
93.5	57,565	33,821	0.5875		
94.5	23,744	4,865	0.2049		
95.5	18,879		0.0000		
96.5	18,879		0.0000		
97.5	18,879		0.0000		
98.5	18,879		0.0000		
99.5	18,879		0.0000		
100.5	18,879		0.0000		
101.5					


KCP&L - GREATER MISSOURI OPERATIONS
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2008 EXPERIENCE: 1950-2008 PLACEMENTS
IOWA 70-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120