

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	857	714	83	5,239	611	4,525	528
1981	2,171	911	42	8,104	373	7,193	331
1982	3,090	2,042	66	1,116	36	926	30
1983	11,925	6,390	54	1,516	13	4,874	41
1984	3,310	1,739	53	386	12	1,353	41
1985	20,466	4,556	22	3,035	15	1,521	7
1986	15,935	11,148	70	1,258	8	9,890	62
1987	11,382	6,157	54	1,178	10	4,979	44
1988	15,857	5,984	38	4,807	30	1,177	7
1989	14,740	3,296	22	4,470	30	1,174	8
1990	8,226	6,102	74	4,025	49	2,077	25
1991	10,412	2,945	28	4,304	41	1,359	13
1992	18,592	7,824	42	3,519	19	4,305	23
1993	20,709	3,293	16	277	1	3,016	15
1994	14,799	3,648	25	710	5	2,938	20
1995	1,746	3,566	204	345	20	3,221	184
1996	45,017	2,748	6	373	1	2,375	5
1997	16,760	5,603	33	3,781	23	1,822	11
1998	12,312	5,394	44	1,939	16	3,455	28
1999	7,035	5,488	78	3,799	54	1,689	24
2000	31,742	8,547	27	5,201	16	3,346	11
2001	14,428	6,105	42	5,512	38	593	4
2002	52,220	2,882	6	222	0	2,660	5
2003	20,593	1,497	7	181	1	1,316	6
2004	38,135	1,999	5	85	0	1,914	5
2005	58,085	8,379	14	6	0	8,373	14
2006	467,281	15,224	3	153	0	15,071	3
2007	126,755	1,152	1	2	0	1,150	1
2008	42,879	5,342	12	7	0	5,335	12
TOTAL	1,107,459	140,675	13	65,550	6	75,125	7

THREE-YEAR MOVING AVERAGES

80-82	2,039	1,222	60	4,820	236	3,598	176
81-83	5,729	3,114	54	3,579	62	465	8
82-84	6,108	3,390	56	1,006	16	2,384	39
83-85	11,900	4,228	36	1,646	14	2,582	22
84-86	13,237	5,814	44	1,560	12	4,254	32
85-87	15,928	7,287	46	1,824	11	5,463	34

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	14,391	7,763	54	2,414	17	5,349-	37-
87-89	13,993	5,146	37	3,485	25	1,661-	12-
88-90	12,941	5,127	40	4,434	34	693-	5-
89-91	11,126	4,114	37	4,266	38	152	1
90-92	12,410	5,624	45	3,949	32	1,675-	13-
91-93	16,571	4,687	28	2,700	16	1,987-	12-
92-94	18,033	4,922	27	1,502	8	3,420-	19-
93-95	12,418	3,502	28	444	4	3,058-	25-
94-96	20,521	3,321	16	476	2	2,845-	14-
95-97	21,174	3,972	19	1,500	7	2,472-	12-
96-98	24,696	4,582	19	2,031	8	2,551-	10-
97-99	12,036	5,495	46	3,173	26	2,322-	19-
98-00	17,030	6,476	38	3,646	21	2,830-	17-
99-01	17,735	6,713	38	4,837	27	1,876-	11-
00-02	32,797	5,845	18	3,645	11	2,200-	7-
01-03	29,080	3,495	12	1,972	7	1,523-	5-
02-04	36,983	2,126	6	163	0	1,963-	5-
03-05	38,938	3,958	10	91	0	3,867-	10-
04-06	187,834	8,534	5	81	0	8,453-	5-
05-07	217,374	8,252	4	54	0	8,198-	4-
06-08	212,305	7,239	3	54	0	7,185-	3-

FIVE-YEAR AVERAGE

04-08	146,627	6,419	4	51	0	6,368-	4-
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	69,682	7,170	10	8,055	12	885	1
1981	143,552	6,746	5	7,351	5	605	0
1982	13,022	6,191	48	8,838	68	2,647	20
1983	28,551	7,893	28	4,095	14	3,798	13
1984	52,170	6,469	12	8,105	16	1,636	3
1985	10,230	7,888	77	5,896	58	1,992	19
1986	8,408	9,038	107	6,502	77	2,536	30
1987	9,624	9,154	95	5,481	57	3,673	38
1988	9,664	13,710	142	8,010	83	5,700	59
1989	9,363	11,856	127	7,057	75	4,799	51
1990	14,360	25,670	179	10,273	72	15,397	107
1991	11,509	21,502	187	5,501	48	16,001	139
1992	12,016	20,319	169	8,303	69	12,016	100
1993	725,700	86,830	12	7,192	1	79,638	11
1994	213,649	26,189	12	39,385	18	13,196	6
1995	270,417	29,641	11	3,973	1	25,668	9
1996	106,566	19,421	18	3,722	3	15,699	15
1997	93,758	60,877	65	3,665	4	57,212	61
1998	13,643	16,505	121	1,711	13	14,794	108
1999	82,269	21,236	26	2,870	3	18,366	22
2000	246,978	10,111	4	4,343	2	5,768	2
2001	117,269	11,935	10	600	1	11,335	10
2002	50,125	8,458	17	292	1	8,166	16
2003	176,511	12,796	7	2,407	1	10,389	6
2004	275,325	5,371	2	5,393	2	22	0
2005	222,644	31,293	14	205	0	31,088	14
2006	108,186	10,391	10	441	0	9,950	9
2007	209,945	11,360	5	280	0	11,080	5
2008	120,421	5,681	5	328	0	5,353	4
TOTAL	3,425,557	521,701	15	170,274	5	351,427	10

THREE-YEAR MOVING AVERAGES

80-82	75,419	6,702	9	8,081	11	1,379	2
81-83	61,708	6,943	11	6,761	11	182	0
82-84	31,248	6,851	22	7,013	22	162	1
83-85	30,317	7,417	24	6,032	20	1,385	5
84-86	23,603	7,798	33	6,834	29	964	4
85-87	9,421	8,693	92	5,960	63	2,733	29

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	9,232	10,634	115	6,664	72	3,970-	43-
87-89	9,550	11,573	121	6,849	72	4,724-	49-
88-90	11,129	17,079	153	8,447	76	8,632-	78-
89-91	11,744	19,676	168	7,610	65	12,066-	103-
90-92	12,628	22,497	178	8,026	64	14,471-	115-
91-93	249,742	42,884	17	6,999	3	35,885-	14-
92-94	317,122	44,446	14	18,293	6	26,153-	8-
93-95	403,255	47,553	12	16,850	4	30,703-	8-
94-96	196,877	25,084	13	15,693	8	9,391-	5-
95-97	156,914	36,646	23	3,787	2	32,859-	21-
96-98	71,322	32,268	45	3,033	4	29,235-	41-
97-99	63,223	32,873	52	2,749	4	30,124-	48-
98-00	114,297	15,951	14	2,975	3	12,976-	11-
99-01	148,839	14,427	10	2,604	2	11,823-	8-
00-02	138,124	10,168	7	1,745	1	8,423-	6-
01-03	114,635	11,063	10	1,100	1	9,963-	9-
02-04	167,320	8,875	5	2,697	2	6,178-	4-
03-05	224,827	16,487	7	2,668	1	13,819-	6-
04-06	202,052	15,685	8	2,013	1	13,672-	7-
05-07	180,258	17,681	10	309	0	17,372-	10-
06-08	146,184	9,144	6	350	0	8,794-	6-
FIVE-YEAR AVERAGE							
04-08	187,304	12,819	7	1,329	1	11,490-	6-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	18,303	23,618	129	4,465	24	19,153	105-
1981	9,879	23,956	242	5,602	57	18,354	186-
1982	10,813	22,129	205	5,380	50	16,749	155-
1983	8,015	27,433	342	3,997	50	23,436	292-
1984	6,060	22,738	375	4,558	75	18,180	300-
1985	8,037	25,352	315	4,939	61	20,413	254-
1986	6,734	25,006	371	4,966	74	20,040	298-
1987	7,198	27,224	378	4,223	59	23,001	320-
1988	6,492	23,792	366	3,870	60	19,922	307-
1989	7,163	25,591	357	3,473	48	22,118	309-
1990	5,408	28,471	526	3,176	59	25,295	468-
1991	6,764	27,913	413	9,518	141	18,395	272-
1992	5,742	20,127	351	4,386	76	15,741	274-
1993	4,362	20,037	459	2,534	58	17,503	401-
1994	6,833	24,759	362	2,994	44	21,765	319-
1995	5,828	19,167	329	2,803	48	16,364	281-
1996	3,664	13,967	381	2,109	58	11,858	324-
1997	3,237	10,306	318	1,217	38	9,089	281-
1998	3,236	21,833	675	730	23	21,103	652-
1999	1,706	16,385	960	1,117	65	15,268	895-
2000	2,490	16,868	677	698	28	16,170	649-
2001	2,971	10,560	355	237	8	10,323	347-
2002	4,882	6,507	133	503	10	6,004	123-
2003	5,741	6,111	106	217	4	5,894	103-
2004	5,641	16,325	289	971	17	15,354	272-
2005	7,584	20,718	273	822	11	19,896	262-
2006	8,711	12,679	146	583	7	12,096	139-
2007	9,476	10,416	110	763	8	9,653	102-
2008	126,879	9,087	7	318	0	8,769	7-
TOTAL	309,849	559,075	180	81,169	26	477,906	154-

THREE-YEAR MOVING AVERAGES

80-82	12,998	23,234	179	5,149	40	18,085	139-
81-83	9,569	24,506	256	4,993	52	19,513	204-
82-84	8,296	24,100	291	4,645	56	19,455	235-
83-85	7,371	25,174	342	4,498	61	20,676	281-
84-86	6,944	24,365	351	4,821	69	19,544	281-
85-87	7,323	25,861	353	4,709	64	21,152	289-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	6,808	25,341	372	4,353	64	20,988	308-
87-89	6,951	25,536	367	3,855	55	21,681	312-
88-90	6,354	25,951	408	3,506	55	22,445	353-
89-91	6,445	27,325	424	5,389	84	21,936	340-
90-92	5,971	25,504	427	5,693	95	19,811	332-
91-93	5,623	22,692	404	5,479	97	17,213	306-
92-94	5,646	21,641	383	3,305	59	18,336	325-
93-95	5,674	21,321	376	2,777	49	18,544	327-
94-96	5,442	19,298	355	2,635	48	16,663	306-
95-97	4,243	14,480	341	2,043	48	12,437	293-
96-98	3,379	15,369	455	1,352	40	14,017	415-
97-99	2,726	16,175	593	1,021	37	15,154	556-
98-00	2,477	18,362	741	848	34	17,514	707-
99-01	2,389	14,604	611	684	29	13,920	583-
00-02	3,448	11,312	328	479	14	10,833	314-
01-03	4,531	7,726	171	319	7	7,407	163-
02-04	5,421	9,648	178	564	10	9,084	168-
03-05	6,322	14,385	228	670	11	13,715	217-
04-06	7,312	16,574	227	792	11	15,782	216-
05-07	8,590	14,604	170	723	8	13,881	162-
06-08	48,355	10,727	22	555	1	10,172	21-
FIVE-YEAR AVERAGE							
04-08	31,658	13,845	44	691	2	13,154	42-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	1,227	800	65	6	0	794	65-
1981	1,032	791	77	72	7	719	70-
1982	1,012	847	84		0	847	84-
1983	1,085	2,095	193	12	1	2,083	192-
1984	296	164	55		0	164	55-
1985	573	366	64	73	13	293	51-
1986	1,578	1,496	95	251	16	1,245	79-
1987	1,091	2,086	191	106	10	1,980	181-
1988	1,403	722	51	105	7	617	44-
1989	1,283	1,178	92	50	4	1,128	88-
1990	1,586	697	44		0	697	44-
1991	2,476	3,129	126		0	3,129	126-
1992	2,145	1,479	69		0	1,479	69-
1993	3,085	2,301	75	203	7	2,098	68-
1994	2,767	1,183	43		0	1,183	43-
1995	1,502	1,191	79	438	29	753	50-
1996	1,773	1,504	85	5,813	328	4,309	243
1997	3,116	2,673	86	274	9	2,399	77-
1998	6,999	2,033	29	60	1	1,973	28-
1999	121	145	120		0	145	120-
2000	728	1,208	166		0	1,208	166-
2001	3,107	1,358	44	47	2	1,311	42-
2002	6,342	740	12		0	740	12-
2003	9,353	1,501	16	205	2	1,296	14-
2004	11,761	1,978	17	12	0	1,966	17-
2005	9,300	1,254	13		0	1,254	13-
2006	11,230	2,736	24	52	0	2,684	24-
2007	3,206	1,840	57	107	3	1,733	54-
2008	151,928	6,601	4		0	6,601	4-
TOTAL	243,105	46,096	19	7,886	3	38,210	16-

THREE-YEAR MOVING AVERAGES

80-82	1,090	813	75	26	2	787	72-
81-83	1,043	1,244	119	28	3	1,216	117-
82-84	798	1,035	130	4	1	1,031	129-
83-85	651	875	134	28	4	847	130-
84-86	816	675	83	108	13	567	69-
85-87	1,081	1,316	122	143	13	1,173	109-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT

THREE-YEAR MOVING AVERAGES

86-88	1,357	1,435	106	154	11	1,281-	94-
87-89	1,259	1,329	106	87	7	1,242-	99-
88-90	1,424	866	61	52	4	814-	57-
89-91	1,782	1,668	94	17	1	1,651-	93-
90-92	2,069	1,768	85		0	1,768-	85-
91-93	2,569	2,303	90	68	3	2,235-	87-
92-94	2,666	1,654	62	68	3	1,586-	59-
93-95	2,451	1,558	64	214	9	1,344-	55-
94-96	2,014	1,293	64	2,084	103	791	39
95-97	2,130	1,789	84	2,175	102	386	18
96-98	3,963	2,070	52	2,049	52	21-	1-
97-99	3,412	1,617	47	111	3	1,506-	44-
98-00	2,616	1,129	43	20	1	1,109-	42-
99-01	1,319	904	69	16	1	888-	67-
00-02	3,392	1,102	32	16	0	1,086-	32-
01-03	6,267	1,200	19	84	1	1,116-	18-
02-04	9,152	1,406	15	72	1	1,334-	15-
03-05	10,138	1,578	16	72	1	1,506-	15-
04-06	10,764	1,989	18	21	0	1,968-	18-
05-07	7,912	1,943	25	53	1	1,890-	24-
06-08	55,455	3,726	7	53	0	3,673-	7-

FIVE-YEAR AVERAGE

04-08	37,485	2,882	8	34	0	2,848-	8-
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	57,535	10	0	3,162	5	3,152	5
1981	14,151	310	2		0	310-	2-
1982	27,988		0	153	1	153	1
1983							
1984	52,380		0		0		0
1985	1,187		0		0		0
1986	28,834	57	0		0	57-	0
1987							
1988							
1989							
1990							
1991							
1992							
1993	138,555		0	4,123	3	4,123	3
1994	92,895		0		0		0
1995	23,102		0		0		0
1996	19,536		0		0		0
1997	15,660	13	0		0	13-	0
1998	13,682		0	180	1	180	1
1999	21,615		0		0		0
2000	16,877		0		0		0
2001	1,011	412	41		0	412-	41-
2002	18,433	790	4		0	790-	4-
2003	63,930	2,706	4		0	2,706-	4-
2004	90,366	6,501	7		0	6,501-	7-
2005	82,435	8,285	10		0	8,285-	10-
2006	59,263	3,313	6		0	3,313-	6-
2007	165,994	2,308	1		0	2,308-	1-
2008	18,151	842	5		0	842-	5-
TOTAL	1,023,580	25,547	2	7,618	1	17,929-	2-

THREE-YEAR MOVING AVERAGES

80-82	33,225	107	0	1,105	3	998	3
81-83	14,046	103	1	51	0	52-	0
82-84	26,789		0	51	0	51	0
83-85	17,856		0		0		0
84-86	27,467	19	0		0	19-	0
85-87	10,007	19	0		0	19-	0

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	9,611		19	0		19-	0
87-89							
88-90							
89-91							
90-92							
91-93	46,185			0	1,374	3	1,374
92-94	77,150			0	1,374	2	1,374
93-95	84,851			0	1,374	2	1,374
94-96	45,178			0		0	0
95-97	19,433		4	0		0	4-
96-98	16,293		4	0	60	0	56
97-99	16,986		4	0	60	0	56
98-00	17,391			0	60	0	60
99-01	13,168		137	1		0	137-
00-02	12,107		401	3		0	401-
01-03	27,791		1,303	5		0	1,303-
02-04	57,576		3,332	6		0	3,332-
03-05	78,910		5,831	7		0	5,831-
04-06	77,355		6,033	8		0	6,033-
05-07	102,564		4,635	5		0	4,635-
06-08	81,136		2,154	3		0	2,154-
FIVE-YEAR AVERAGE							
04-08	83,242		4,250	5		0	4,250-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	35,832	5,190	14	25,708	72	20,518	57
1981	46,762	4,347	9	37,244	80	32,897	70
1982	36,534	2,966	8	25,017	68	22,051	60
1983	56,245	3,096	6	21,303	38	18,207	32
1984	34,004	3,054	9	17,506	51	14,452	43
1985	50,081	7,735	15	29,088	58	21,353	43
1986	45,069	10,379	23	20,284	45	9,905	22
1987	56,278	10,947	19	24,436	43	13,489	24
1988	60,412	12,772	21	24,493	41	11,721	19
1989	54,442	13,129	24	26,486	49	13,357	25
1990	58,024	12,423	21	20,998	36	8,575	15
1991	66,646	15,775	24	20,506	31	4,731	7
1992	75,430	17,021	23	21,057	28	4,036	5
1993	74,526	14,953	20	16,816	23	1,863	2
1994	64,800	7,955	12	17,550	27	9,595	15
1995	60,380	15,354	25	17,653	29	2,299	4
1996	73,076	9,457	13	16,144	22	6,687	9
1997	51,076	11,542	23	14,906	29	3,364	7
1998	90,769	13,858	15	21,566	24	7,708	8
1999	77,855	16,563	21	25,452	33	8,889	11
2000	43,551	34,649	80	38,762	89	4,113	9
2001	21,847	5,237	24	2,685	12	2,552-	12-
2002	35,781	3,747	10	1,609	4	2,138-	6-
2003	27,174	2,837	10	1,958	7	879-	3-
2004	21,052	7,511	36	1,540	7	5,971-	28-
2005	41,645	4,667	11	2,882	7	1,785-	4-
2006	38,566	5,102	13	3,139	8	1,963-	5-
2007	25,791	3,830	15	1,681	7	2,149-	8-
2008	22,234	10,518	47	1,965	9	8,553-	38-
TOTAL	1,445,882	286,614	20	500,434	35	213,820	15

THREE-YEAR MOVING AVERAGES

80-82	39,709	4,168	10	29,323	74	25,155	63
81-83	46,514	3,470	7	27,855	60	24,385	52
82-84	42,261	3,039	7	21,275	50	18,236	43
83-85	46,777	4,628	10	22,632	48	18,004	38
84-86	43,051	7,056	16	22,293	52	15,237	35
85-87	50,476	9,687	19	24,603	49	14,916	30

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	53,920	11,366	21	23,071	43	11,705	22
87-89	57,044	12,283	22	25,138	44	12,855	23
88-90	57,626	12,775	22	23,992	42	11,217	19
89-91	59,704	13,776	23	22,663	38	8,887	15
90-92	66,700	15,073	23	20,854	31	5,781	9
91-93	72,201	15,916	22	19,460	27	3,544	5
92-94	71,585	13,310	19	18,474	26	5,164	7
93-95	66,569	12,754	19	17,340	26	4,586	7
94-96	66,085	10,922	17	17,116	26	6,194	9
95-97	61,511	12,118	20	16,234	26	4,116	7
96-98	71,640	11,619	16	17,539	24	5,920	8
97-99	73,233	13,988	19	20,641	28	6,653	9
98-00	70,725	21,690	31	28,593	40	6,903	10
99-01	47,751	18,816	39	22,300	47	3,484	7
00-02	33,726	14,544	43	14,352	43	192-	1-
01-03	28,267	3,940	14	2,084	7	1,856-	7-
02-04	28,002	4,698	17	1,702	6	2,996-	11-
03-05	29,957	5,005	17	2,127	7	2,878-	10-
04-06	33,754	5,760	17	2,520	7	3,240-	10-
05-07	35,334	4,533	13	2,567	7	1,966-	6-
06-08	28,864	6,483	22	2,262	8	4,221-	15-
FIVE-YEAR AVERAGE							
04-08	29,858	6,326	21	2,241	8	4,085-	14-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	8,610	5,809	67	3,993	46	1,816	21-
1981	11,266	3,683	33	4,965	44	1,282	11
1982	9,050	2,130	24	5,571	62	3,441	38
1983	17,081	3,973	23	13,105	77	9,132	53
1984	30,064	2,740	9	12,548	42	9,808	33
1985	39,211	9,733	25	14,442	37	4,709	12
1986	19,909	4,818	24	12,261	62	7,443	37
1987	52,254	10,916	21	34,584	66	23,668	45
1988	15,541	5,164	33	857	6	4,307	28-
1989	22,234	5,754	26	580	3	5,174	23-
1990	6,466	2,513	39	522	8	1,991	31-
1991	8,656	3,380	39	515	6	2,865	33-
1992	7,626	5,137	67	1,521	20	3,616	47-
1993	8,945	3,726	42	2,127	24	1,599	18-
1994	20,317	6,576	32	1,170	6	5,406	27-
1995	118,421	7,680	6	2,967	3	4,713	4-
1996	14,784	14,658	99	2,267	15	12,391	84-
1997	6,407	19,111	298	2,041	32	17,070	266-
1998	39,181	11,121	28	6,709	17	4,412	11-
1999	17,068	5,769	34	5,462	32	307	2-
2000	28,283	5,431	19	8,535	30	3,104	11
2001	4,905	3,965	81	4,329	88	364	7
2002	3,448	2,146	62	487	14	1,659	48-
2003	43,402	831	2	468	1	363	1-
2004	31,892	1,910	6	7	0	1,903	6-
2005	45,390	7,363	16	2,772	6	4,591	10-
2006	51,694	5,555	11	2,638	5	2,917	6-
2007	63,814	10,366	16	1,690	3	8,676	14-
2008	6,252	7,645	122	510	8	7,135	114-
TOTAL	752,171	179,603	24	149,643	20	29,960	4-

THREE-YEAR MOVING AVERAGES

80-82	9,642	3,874	40	4,843	50	969	10
81-83	12,466	3,262	26	7,880	63	4,618	37
82-84	18,732	2,948	16	10,408	56	7,460	40
83-85	28,785	5,482	19	13,365	46	7,883	27
84-86	29,728	5,764	19	13,084	44	7,320	25
85-87	37,125	8,489	23	20,429	55	11,940	32

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	29,235	6,966	24	15,901	54	8,935	31
87-89	30,010	7,278	24	12,007	40	4,729	16
88-90	14,747	4,477	30	653	4	3,824-	26-
89-91	12,452	3,882	31	539	4	3,343-	27-
90-92	7,583	3,677	48	853	11	2,824-	37-
91-93	8,409	4,081	49	1,388	17	2,693-	32-
92-94	12,296	5,146	42	1,606	13	3,540-	29-
93-95	49,228	5,994	12	2,088	4	3,906-	8-
94-96	51,174	9,638	19	2,135	4	7,503-	15-
95-97	46,537	13,816	30	2,425	5	11,391-	24-
96-98	20,124	14,963	74	3,672	18	11,291-	56-
97-99	20,885	12,000	57	4,737	23	7,263-	35-
98-00	28,177	7,440	26	6,902	24	538-	2-
99-01	16,752	5,055	30	6,109	36	1,054	6
00-02	12,212	3,847	32	4,450	36	603	5
01-03	17,252	2,314	13	1,761	10	553-	3-
02-04	26,247	1,629	6	321	1	1,308-	5-
03-05	40,228	3,368	8	1,082	3	2,286-	6-
04-06	42,992	4,943	11	1,806	4	3,137-	7-
05-07	53,633	7,761	14	2,367	4	5,394-	10-
06-08	40,587	7,855	19	1,613	4	6,242-	15-
FIVE-YEAR AVERAGE							
04-08	39,808	6,568	16	1,523	4	5,045-	13-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 375.09 STRUCT. AND IMP. - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	877		0		0		0
1996							
1997	2,600	252	10		0	252-	10-
1998							
1999							
2000	1,836	4,405	240		0	4,405-	240-
2001							
2002	2,817		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
TOTAL	8,130	4,657	57		0	4,657-	57-

THREE-YEAR MOVING AVERAGES

95-97	1,159	84	7		0	84-	7-
96-98	867	84	10		0	84-	10-
97-99	867	84	10		0	84-	10-
98-00	612	1,468	240		0	1,468-	240-
99-01	612	1,468	240		0	1,468-	240-
00-02	1,551	1,468	95		0	1,468-	95-
01-03	939		0		0		0
02-04	939		0		0		0
03-05							
04-06							
05-07							
06-08							

FIVE-YEAR AVERAGE

04-08

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1987	777	1,237 159	0	1,237-159-
1988				
1989				
1990				
1991				
1992				
1993	113,854	0	0	0
1994	64,883	0	0	0
1995	26,729	0	0	0
1996				
1997	3,475	2,498 72	0	2,498- 72-
1998				
1999				
2000	11,542	27,701 240	0	27,701-240-
2001	129	2 2	0	2- 2-
2002	9,141	0	0	0
2003	5,981	314 5	0	314- 5-
2004				
2005				
2006				
2007	30,133	28,859 96	0	28,859- 96-
2008				
TOTAL	266,644	60,611 23	0	60,611- 23-

THREE-YEAR MOVING AVERAGES

87-89	259	412 159	0	412-159-
88-90				
89-91				
90-92				
91-93	37,951	0	0	0
92-94	59,579	0	0	0
93-95	68,489	0	0	0
94-96	30,537	0	0	0
95-97	10,068	833 8	0	833- 8-
96-98	1,158	833 72	0	833- 72-
97-99	1,158	833 72	0	833- 72-
98-00	3,847	9,234 240	0	9,234-240-
99-01	3,890	9,234 237	0	9,234-237-



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
00-02	6,937	9,234 133	0	9,234-133-
01-03	5,084	105 2	0	105- 2-
02-04	5,041	105 2	0	105- 2-
03-05	1,994	105 5	0	105- 5-
04-06				
05-07	10,044	9,620 96	0	9,620- 96-
06-08	10,044	9,620 96	0	9,620- 96-
FIVE-YEAR AVERAGE				
04-08	6,027	5,772 96	0	5,772- 96-

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	18,674		0	0		0	
1994	5,049		0	0		0	
1995	8,059		0	0		0	
1996							
1997							
1998							
1999							
2000	10,159	164	2	0	164-	2-	
2001							
2002	1,112		0	0		0	
2003							
2004							
2005							
2006	130,104	13,594	10	0	13,594-	10-	
2007	5,368	903	17	0	903-	17-	
2008							
TOTAL	178,525	14,661	8	0	14,661-	8-	

THREE-YEAR MOVING AVERAGES

93-95	10,594		0	0		0	
94-96	4,369		0	0		0	
95-97	2,686		0	0		0	
96-98							
97-99							
98-00	3,386	55	2	0	55-	2-	
99-01	3,386	55	2	0	55-	2-	
00-02	3,757	55	1	0	55-	1-	
01-03	371		0	0		0	
02-04	371		0	0		0	
03-05							
04-06	43,368	4,531	10	0	4,531-	10-	
05-07	45,157	4,832	11	0	4,832-	11-	
06-08	45,157	4,832	11	0	4,832-	11-	

FIVE-YEAR AVERAGE

04-08	27,094	2,899	11	0	2,899-	11-	
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1985	617	0	0	0
1986				
1987				
1988				
1989				
1990				
1991				
1992				
1993				
1994				
1995	1,054	0	0	0
1996				
1997				
1998				
1999				
2000				
2001				
2002	1,520	0	0	0
2003				
2004				
2005				
2006				
2007				
2008				
TOTAL	3,191	0	0	0

THREE-YEAR MOVING AVERAGES

85-87	206	0	0	0
86-88				
87-89				
88-90				
89-91				
90-92				
91-93				
92-94				
93-95	351	0	0	0
94-96	351	0	0	0
95-97	351	0	0	0

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
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THREE-YEAR MOVING AVERAGES

96-98				
97-99				
98-00				
99-01				
00-02	507	0	0	0
01-03	507	0	0	0
02-04	507	0	0	0
03-05				
04-06				
05-07				
06-08				

FIVE-YEAR AVERAGE

04-08

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	515		0	0		0	
1994	20,218		0	0		0	
1995	50,142		0	0		0	
1996							
1997							
1998	539	266	49	0		266-	49-
1999							
2000							
2001							
2002	23		0	0			0
2003							
2004							
2005							
2006							
2007	25,555	1,857	7	0		1,857-	7-
2008							
TOTAL	96,992	2,123	2	0		2,123-	2-

THREE-YEAR MOVING AVERAGES

93-95	23,625		0	0		0	
94-96	23,453		0	0		0	
95-97	16,714		0	0		0	
96-98	180	89	49	0		89-	49-
97-99	180	89	49	0		89-	49-
98-00	180	89	49	0		89-	49-
99-01							
00-02	8		0	0		0	
01-03	8		0	0		0	
02-04	8		0	0		0	
03-05							
04-06							
05-07	8,518	619	7	0		619-	7-
06-08	8,518	619	7	0		619-	7-

FIVE-YEAR AVERAGE

04-08	5,111	371	7	0		371-	7-
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2002	11,485	1,005 9	0	1,005- 9-
2003				
2004				
2005				
2006				
2007	31,596	10,388 33	0	10,388- 33-
2008	20,152	24,919 124	0	24,919-124-
TOTAL	63,233	36,312 57	0	36,312- 57-

THREE-YEAR MOVING AVERAGES

02-04	3,828	335 9	0	335- 9-
03-05				
04-06				
05-07	10,532	3,463 33	0	3,463- 33-
06-08	17,249	11,769 68	0	11,769- 68-

FIVE-YEAR AVERAGE

04-08	10,350	7,061 68	0	7,061- 68-
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - COMBINED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	183,921	303	0	23,541	13	23,238	13
1981	27,912		0	5,268	19	5,268	19
1982	107,084		0	7,500	7	7,500	7
1983	29,787		0	3,450	12	3,450	12
1984	108,526		0	8,455	8	8,455	8
1985	28,267		0	3,704	13	3,704	13
1986	135,724		0	13,804	10	13,804	10
1987	101,082		0	21,190	21	21,190	21
1988	192,018		0	31,707	17	31,707	17
1989	228,016		0	45,106	20	45,106	20
1990	287,359		0	66,684	23	66,684	23
1991	182,408		0	39,100	21	39,100	21
1992	472,429		0	122,619	26	122,619	26
1993	307,976	384	0	58,400	19	58,016	19
1994	409,643	1,338	0	172,171	42	170,833	42
1995	418,088		0	143,419	34	143,419	34
1996	205,603		0	67,767	33	67,767	33
1997	146,566		0	54,250	37	54,250	37
1998	53,930		0	4,000	7	4,000	7
1999	12,378		0		0		0
2000	41,672		0	10,500	25	10,500	25
2001	8,959		0		0		0
2002	26,743		0		0		0
2003	437,470		0	1,976	0	1,976	0
2004	16,178		0	4,303	27	4,303	27
2005	352,433		0	52,464	15	52,464	15
2006	10,483		0	410	4	410	4
2007	144,672		0	17,585	12	17,585	12
2008	154,937		0	12,930	8	12,930	8
TOTAL	4,832,264	2,025	0	992,303	21	990,278	20

THREE-YEAR MOVING AVERAGES

80-82	106,306	101	0	12,103	11	12,002	11
81-83	54,928		0	5,406	10	5,406	10
82-84	81,799		0	6,468	8	6,468	8
83-85	55,527		0	5,203	9	5,203	9
84-86	90,839		0	8,654	10	8,654	10
85-87	88,358		0	12,899	15	12,899	15

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - COMBINED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
86-88	142,941	0	22,234 16	22,234 16
87-89	173,705	0	32,668 19	32,668 19
88-90	235,798	0	47,832 20	47,832 20
89-91	232,594	0	50,297 22	50,297 22
90-92	314,065	0	76,134 24	76,134 24
91-93	320,938	128 0	73,373 23	73,245 23
92-94	396,683	574 0	117,730 30	117,156 30
93-95	378,569	574 0	124,663 33	124,089 33
94-96	344,445	446 0	127,786 37	127,340 37
95-97	256,752	0	88,479 34	88,479 34
96-98	135,366	0	42,006 31	42,006 31
97-99	70,958	0	19,417 27	19,417 27
98-00	35,993	0	4,833 13	4,833 13
99-01	21,003	0	3,500 17	3,500 17
00-02	25,791	0	3,500 14	3,500 14
01-03	157,724	0	659 0	659 0
02-04	160,130	0	2,093 1	2,093 1
03-05	268,694	0	19,581 7	19,581 7
04-06	126,365	0	19,059 15	19,059 15
05-07	169,196	0	23,486 14	23,486 14
06-08	103,364	0	10,308 10	10,308 10

FIVE-YEAR AVERAGE

04-08	135,741	0	17,538 13	17,538 13
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	15,296		0	13,140	86	13,140	86
1984	27,254		0	7,822	29	7,822	29
1985	11,042		0	4,100	37	4,100	37
1986	2,164		0	450	21	450	21
1987	42,930		0	5,710	13	5,710	13
1988	109,366		0	7,861	7	7,861	7
1989							
1990	88,068		0	12,900	15	12,900	15
1991							
1992	29,944		0	5,900	20	5,900	20
1993	108,892		0	15,000	14	15,000	14
1994	68,732		0	8,000	12	8,000	12
1995							
1996	96,338		0	25,365	26	25,365	26
1997							
1998							
1999	3,920		0	450	11	450	11
2000							
2001							
2002							
2003	309,216		0		0		0
2004							
2005	92,430		0	6,850	7	6,850	7
2006							
2007							
2008							
TOTAL	1,005,592		0	113,548	11	113,548	11

THREE-YEAR MOVING AVERAGES

83-85	17,864		0	8,354	47	8,354	47
84-86	13,487		0	4,124	31	4,124	31
85-87	18,712		0	3,420	18	3,420	18
86-88	51,487		0	4,674	9	4,674	9
87-89	50,765		0	4,524	9	4,524	9
88-90	65,811		0	6,920	11	6,920	11
89-91	29,356		0	4,300	15	4,300	15
90-92	39,337		0	6,267	16	6,267	16
91-93	46,279		0	6,967	15	6,967	15

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
92-94	69,189	0	9,633 14	9,633 14
93-95	59,208	0	7,667 13	7,667 13
94-96	55,023	0	11,122 20	11,122 20
95-97	32,113	0	8,455 26	8,455 26
96-98	32,113	0	8,455 26	8,455 26
97-99	1,307	0	150 11	150 11
98-00	1,307	0	150 11	150 11
99-01	1,307	0	150 11	150 11
00-02				
01-03	103,072	0	0	0
02-04	103,072	0	0	0
03-05	133,882	0	2,283 2	2,283 2
04-06	30,810	0	2,283 7	2,283 7
05-07	30,810	0	2,283 7	2,283 7
06-08				
FIVE-YEAR AVERAGE				
04-08	18,486	0	1,370 7	1,370 7

III-256

DEPRECIATION CALCULATIONS

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 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)
IATAN						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
1980	3,297,368.44	1,990,259	1,650,483	2,636,096	28.98	90,963
1981	14,395.17	8,526	7,070	11,644	29.04	401
1982	229.94	133	110	189	29.10	6
1983	64,962.80	36,922	30,619	53,833	29.16	1,846
1984	2,185.40	1,215	1,008	1,833	29.21	63
1986	5,285.92	2,797	2,319	4,553	29.32	155
1988	162.36	81	67	144	29.42	5
1989	2,529.59	1,228	1,018	2,270	29.47	77
1990	14,165.78	6,657	5,521	12,895	29.51	437
1991	87,216.19	39,559	32,806	80,575	29.56	2,726
1992	83,905.15	36,650	30,393	78,684	29.60	2,658
1993	154,549.32	64,714	53,666	147,248	29.65	4,966
1994	138,138.08	55,293	45,853	133,727	29.69	4,504
1995	57,869.38	22,057	18,292	56,938	29.73	1,915
1996	152,761.66	55,129	45,717	152,873	29.77	5,135
1997	13,444.23	4,569	3,789	13,688	29.81	459
1999	31,645.43	9,306	7,717	33,422	29.89	1,118
2000	11,675.27	3,154	2,616	12,562	29.92	420
2002	22,628.66	4,924	4,083	25,334	29.99	845
2003	54,052.52	10,203	8,461	61,807	30.03	2,058
2004	853.83	136	113	997	30.06	33
2005	53,711.37	6,829	5,663	64,162	30.09	2,132
2006	15,054.74	1,405	1,165	18,406	30.13	611
2007	31,323.81	1,808	1,500	39,221	30.16	1,300
	4,310,115.04	2,363,554	1,960,049	3,643,101		124,833

LAKE ROAD BOILER 1  
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -30

1962	1,358.16	1,183	981	785	19.77	40
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 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)
LAKE ROAD BOILER 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1962	3,016.19	2,627	2,179	1,742	19.77	88
LAKE ROAD BOILER 3						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1951	8,657.34	8,031	6,660	4,595	19.19	239
LAKE ROAD BOILER 4						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1950	69,709.90	64,986	53,891	36,732	19.12	1,921
1952	437.45	404	335	234	19.25	12
1958	13,524.96	12,084	10,021	7,561	19.58	386
1959	299.69	266	221	169	19.63	9
1964	2,357.70	2,024	1,678	1,387	19.86	70
1965	2,158.87	1,839	1,525	1,282	19.91	64
1979	691.75	510	423	476	20.38	23
1982	6,069.87	4,269	3,540	4,351	20.46	213
1986	10,387.17	6,767	5,612	7,891	20.56	384
1991	2,925.12	1,673	1,387	2,416	20.66	117
1992	1,719.99	952	790	1,446	20.68	70
1996	4,509.40	2,115	1,754	4,108	20.75	198
	114,791.87	97,889	81,177	68,053		3,467
LAKE ROAD BOILER 5						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1957	26,119.51	23,473	19,466	14,489	19.53	742

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 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)
LAKE ROAD BOILER 5						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1958	39,378.29	35,184	29,177	22,015	19.58	1,124
1978	25,445.01	19,004	15,760	17,319	20.36	851
1979	1,504.35	1,108	919	1,037	20.38	51
1988	5,449.45	3,390	2,811	4,273	20.60	207
1991	3,987.37	2,281	1,892	3,292	20.66	159
1996	13,186.54	6,185	5,129	12,014	20.75	579
1998	1,667.76	699	579	1,589	20.78	76
1999	739.27	289	240	721	20.80	35
	117,477.55	91,613	75,973	76,749		3,824

LAKE ROAD COMMON BOILERS  
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -30

1967	1,048.59	879	729	634	19.99	32
1994	12,577.53	6,459	5,356	10,995	20.72	531
1995	700.22	344	285	625	20.73	30
1996	2,612.78	1,225	1,016	2,381	20.75	115
1998	1,743.91	730	605	1,662	20.78	80
2003	17,144.42	4,462	3,700	18,588	20.86	891
2004	100,220.20	22,123	18,347	111,939	20.88	5,361
2007	78,962.57	6,570	5,449	97,202	20.92	4,646
	215,010.22	42,792	35,487	244,026		11,686

LAKE ROAD UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2020  
NET SALVAGE PERCENT.. -30

1950	504,099.57	539,205	447,152	208,177	10.86	19,169
1958	10,054.70	10,487	8,697	4,374	10.99	398
1962	1,704.16	1,750	1,451	764	11.04	69

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 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)
LAKE ROAD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -30						
1982	1,789.05	1,601	1,328	998	11.22	89
1986	31,728.82	26,951	22,350	18,897	11.25	1,680
1988	10,933.73	8,993	7,458	6,756	11.26	600
1996	86,328.44	57,774	47,910	64,317	11.30	5,692
1997	2,639.08	1,695	1,406	2,025	11.31	179
1999	67,356.01	39,184	32,494	55,069	11.31	4,869
2004	139,515.40	50,475	41,858	139,512	11.33	12,314
	856,148.96	738,115	612,104	500,889		45,059
LAKE ROAD UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -30						
1950	4,503.41	4,817	3,995	1,859	10.86	171
1953	562.23	596	494	237	10.91	22
1958	477,915.90	498,462	413,365	207,926	10.99	18,920
1964	8,750.71	8,911	7,390	3,986	11.06	360
1973	1,248.00	1,209	1,003	619	11.15	56
1981	27,135.11	24,548	20,357	14,919	11.22	1,330
1986	33,904.58	28,799	23,882	20,194	11.25	1,795
1987	2,027.00	1,696	1,406	1,229	11.25	109
1990	117,601.36	93,136	77,236	75,646	11.27	6,712
1991	54,164.39	41,967	34,802	35,612	11.28	3,157
1993	22,306.98	16,445	13,638	15,361	11.29	1,361
1995	78,923.13	54,727	45,384	57,216	11.30	5,063
1996	84,592.69	56,613	46,948	63,022	11.30	5,577
1997	35,877.78	23,041	19,107	27,534	11.31	2,434
1999	39,237.96	22,827	18,930	32,079	11.31	2,836
2004	137,930.55	49,902	41,383	137,927	11.33	12,174
	1,126,681.78	927,696	769,320	695,366		62,077

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 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)
LAKE ROAD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -30						
1962	220,427.94	283,290	234,927	51,629	0.50	51,629
1984	387.27	493	409	94	0.50	94
1986	2,024.88	2,573	2,134	498	0.50	498
2004	138,495.48	161,932	134,286	45,758	0.50	45,758
	361,335.57	448,288	371,756	97,979		97,979
LAKE ROAD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1950	48,622.83	45,328	37,590	25,620	19.12	1,340
1964	25,563.85	21,950	18,203	15,030	19.86	757
1965	9,969.04	8,494	7,044	5,916	19.91	297
1967	1,251,559.15	1,049,595	870,408	756,619	19.99	37,850
1968	2,456.16	2,043	1,694	1,499	20.03	75
1979	44,165.75	32,543	26,987	30,428	20.38	1,493
1981	18,430.38	13,173	10,924	13,035	20.44	638
1982	28,238.87	19,860	16,470	20,241	20.46	989
1983	1,715.17	1,185	983	1,247	20.49	61
1985	42,940.79	28,576	23,697	32,126	20.53	1,565
1986	8,063.56	5,253	4,356	6,127	20.56	298
1989	14,493.64	8,784	7,284	11,558	20.62	561
1992	32,621.48	18,062	14,978	27,430	20.68	1,326
1993	86,873.09	46,394	38,474	74,461	20.70	3,597
1994	669,070.17	343,568	284,915	584,876	20.72	28,228
1995	1,077.48	530	440	961	20.73	46
1996	7,538.64	3,536	2,932	6,868	20.75	331
1997	30,031.23	13,348	11,069	27,972	20.77	1,347
1998	70,355.61	29,469	24,438	67,024	20.78	3,225
1999	8,417.78	3,292	2,730	8,213	20.80	395
2003	212,101.67	55,202	45,778	229,954	20.86	11,024
2008	12,678.90	369	306	16,177	20.93	773
	2,626,985.24	1,750,554	1,451,700	1,963,382		96,216



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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)
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1950	51,753.61	48,246	40,009	27,271	19.12	1,426
1953	5,559.15	5,106	4,234	2,993	19.31	155
1957	42,203.65	37,928	31,453	23,412	19.53	1,199
1958	13,696.68	12,238	10,149	7,657	19.58	391
1962	741.60	646	536	428	19.77	22
1963	848.95	734	609	495	19.82	25
1964	4,751.69	4,080	3,383	2,794	19.86	141
1967	38,923.84	32,643	27,070	23,531	19.99	1,177
1969	1,889.53	1,558	1,292	1,164	20.06	58
1973	34,825.43	27,621	22,906	22,367	20.20	1,107
1976	39,709.87	30,432	25,237	26,386	20.30	1,300
1977	274.30	208	172	185	20.33	9
1979	202,347.62	149,098	123,644	139,408	20.38	6,840
1980	71,934.45	52,219	43,304	50,211	20.41	2,460
1981	210,961.53	150,783	125,041	149,209	20.44	7,300
1983	20,333.59	14,052	11,653	14,781	20.49	721
1985	116,402.95	77,463	64,239	87,085	20.53	4,242
1986	26,204.11	17,070	14,156	19,909	20.56	968
1987	106,685.90	67,973	56,369	82,323	20.58	4,000
1988	80,241.25	49,914	41,393	62,921	20.60	3,054
1989	51,508.17	31,217	25,888	41,073	20.62	1,992
1990	24,782.01	14,610	12,116	20,101	20.64	974
1991	66,708.31	38,157	31,643	55,078	20.66	2,666
1992	469,804.35	260,117	215,710	395,036	20.68	19,102
1993	84,472.37	45,112	37,410	72,404	20.70	3,498
1994	110,188.20	56,582	46,922	96,323	20.72	4,649
1995	2,113,935.20	1,039,887	862,358	1,885,758	20.73	90,968
1996	238,270.46	111,758	92,679	217,073	20.75	10,461
1997	597,133.63	265,408	220,097	556,177	20.77	26,778
1998	993,536.78	416,153	345,107	946,491	20.78	45,548
1999	230,628.23	90,185	74,789	225,028	20.80	10,819
2000	100,816.31	36,448	30,226	100,835	20.82	4,843
2001	29,144.63	9,620	7,978	29,910	20.83	1,436
2002	18,206.44	5,392	4,471	19,197	20.85	921
2003	176,502.95	45,937	38,095	191,359	20.86	9,173

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 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)
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
2004	143,078.85	31,583	26,191	159,812	20.88	7,654
2005	441,290.08	78,881	65,414	508,263	20.89	24,330
2006	367,360.25	48,807	40,475	437,093	20.91	20,904
2007	1,617,105.64	134,543	111,574	1,990,663	20.92	95,156
2008	73,569.74	2,142	1,776	93,865	20.93	4,485
	9,018,332.30	3,542,551	2,937,768	8,786,069		422,952
	18,759,910.22	10,014,893	8,305,154	16,082,736		868,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.5	4.63

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311.09 STRUCT. AND IMPROV. - INDUSTRIAL STEAM

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)
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1939	16,508.33	16,104	4,000-	25,461	18.32	1,390
1940	1,147.97	1,116	277-	1,769	18.40	96
1941	399.69	387	96-	616	18.48	33
1942	9,949.51	9,597	2,384-	15,318	18.56	825
1944	4,154.52	3,976	987-	6,388	18.71	341
	32,160.02	31,180	7,744-	49,552		2,685
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.5	8.35

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
IATAN						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1980	35,462,258.57	19,400,692	28,174,276	14,380,434	26.98	533,003
1981	427,895.48	229,574	333,394	180,081	27.09	6,648
1982	70,566.73	37,090	53,863	30,817	27.20	1,133
1983	104,748.84	53,900	78,275	47,424	27.30	1,737
1984	15,074.04	7,581	11,009	7,080	27.40	258
1985	76,488.11	37,540	54,517	37,269	27.50	1,355
1986	34,957.01	16,729	24,294	17,654	27.59	640
1987	44,694.99	20,821	30,237	23,397	27.68	845
1988	11,212.91	5,074	7,369	6,086	27.77	219
1989	120,243.26	52,739	76,589	67,703	27.86	2,430
1990	74,020.08	31,417	45,625	43,199	27.94	1,546
1991	401,468.23	164,425	238,783	242,979	28.02	8,672
1992	491,616.37	193,854	281,521	308,419	28.09	10,980
1993	277,296.11	104,851	152,268	180,487	28.17	6,407
1994	160,493.81	58,009	84,242	108,351	28.24	3,837
1995	48,680.63	16,736	24,305	34,112	28.31	1,205
1996	525,574.32	171,295	248,760	381,929	28.37	13,462
1997	80,519.25	24,707	35,880	60,743	28.44	2,136
1999	34,029.60	9,045	13,135	27,701	28.57	970
2000	41,357.13	10,085	14,646	34,983	28.63	1,222
2001	286,626.79	63,218	91,807	252,145	28.69	8,789
2002	877,278.16	172,122	249,961	802,773	28.75	27,923
2003	1,017,655.16	173,775	252,362	968,824	28.80	33,640
2004	322,272.69	46,253	67,170	319,557	28.86	11,073
2005	565,861.85	64,984	94,372	584,662	28.91	20,224
2006	150,148.78	12,667	18,395	161,784	28.97	5,585
2007	367,181.05	19,167	27,835	412,782	29.02	14,224
	42,090,219.95	21,198,350	30,784,890	19,723,375		720,163

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD BOILER 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1950	23,729.25	20,206	28,475			
1962	111,791.13	88,592	128,839	5,310	18.31	290
1963	524.65	413	601	29	18.40	2
1965	2,353.03	1,823	2,651	173	18.56	9
1989	379,119.62	208,273	302,890	152,054	19.90	7,641
1990	12,448.57	6,648	9,668	5,270	19.94	264
1994	3,702.86	1,723	2,506	1,937	20.07	97
1995	47,195.40	21,028	30,581	26,053	20.10	1,296
1996	29,462.55	12,516	18,202	17,153	20.13	852
1997	32,166.15	12,966	18,856	19,743	20.15	980
1998	16,074.86	6,103	8,876	10,414	20.18	516
1999	10,814.97	3,832	5,573	7,405	20.21	366
2000	151,788.78	49,781	72,396	109,751	20.23	5,425
2002	26,333.93	7,072	10,285	21,316	20.29	1,051
	847,505.75	440,976	640,399	376,608		18,789

LAKE ROAD BOILER 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1950	11,612.85	9,889	13,935			
1954	489.12	408	587			
1961	319.50	255	371	12	18.23	1
1962	247,730.62	196,322	285,328	11,949	18.31	653
1965	1,106.06	857	1,246	81	18.56	4
1976	39,125.39	27,194	39,523	7,427	19.31	385
1979	991.08	662	962	227	19.47	12
1990	10,038.92	5,361	7,791	4,256	19.94	213
1994	1,303.36	606	881	683	20.07	34
1995	106,857.13	47,611	69,196	59,033	20.10	2,937
1996	9,473.41	4,024	5,848	5,520	20.13	274
1998	25,403.18	9,645	14,018	16,466	20.18	816
1999	223,524.96	79,208	115,118	153,112	20.21	7,576

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD BOILER 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
2000	25,568.29	8,385	12,186	18,496	20.23	914
	703,543.87	390,427	566,990	277,262		13,819
LAKE ROAD BOILER 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1950	30,387.56	25,876	36,465			
1951	69,357.40	58,760	83,229			
1953	4,735.53	3,969	5,683			
1957	105.82	87	127			
1981	7,461.40	4,835	7,077	1,877	19.57	96
1990	283,593.83	151,439	221,647	118,666	19.94	5,951
1995	14,440.62	6,434	9,417	7,912	20.10	394
1996	9,582.24	4,071	5,958	5,541	20.13	275
1997	49,955.85	20,136	29,471	30,476	20.15	1,512
1998	1,910.46	725	1,061	1,232	20.18	61
2004	486,267.31	97,506	142,710	440,811	20.34	21,672
2005	20,780.88	3,379	4,946	19,991	20.36	982
2006	10,703.16	1,292	1,891	10,953	20.39	537
	989,282.06	378,509	549,682	637,459		31,480

LAKE ROAD BOILER 4  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -20

1950	925,548.19	788,123	1,110,658			
1951	1,653.05	1,400	1,984			
1953	3,966.08	3,324	4,759			
1954	1,766.94	1,473	2,120			
1955	1,637.50	1,357	1,965			

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD BOILER 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1956	6,188.40	5,099	7,426			
1957	13,685.17	11,207	16,422			
1964	796.16	622	945	10	18.48	1
1965	5,035.82	3,901	5,924	119	18.56	6
1971	10,964.52	8,055	12,231	926	19.00	49
1977	2,156.47	1,480	2,247	341	19.36	18
1979	8,774.16	5,860	8,898	1,631	19.47	84
1981	3,337.49	2,163	3,285	720	19.57	37
1983	8,732.60	5,470	8,306	2,173	19.66	111
1985	14,074.37	8,483	12,881	4,008	19.75	203
1990	9,403.14	5,021	7,624	3,660	19.94	184
1991	1,350.05	700	1,063	557	19.97	28
1992	23,390.89	11,736	17,821	10,248	20.00	512
1994	22,917.53	10,662	16,190	11,311	20.07	564
1995	14,336.51	6,388	9,700	7,504	20.10	373
1996	43,050.08	18,288	27,770	23,890	20.13	1,187
1997	482,758.73	194,590	295,485	283,825	20.15	14,086
1998	2,734.39	1,038	1,576	1,705	20.18	84
1999	156,977.20	55,626	84,468	103,905	20.21	5,141
2000	27,485.47	9,014	13,688	19,295	20.23	954
2001	65,671.09	19,670	29,869	48,936	20.26	2,415
2003	20,098.30	4,742	7,201	16,917	20.31	833
2004	48,095.11	9,644	14,644	43,070	20.34	2,118
2005	775,521.32	126,100	191,484	739,142	20.36	36,304
2008	60,172.37	1,589	2,413	69,794	20.43	3,416
	2,762,279.10	1,322,825	1,921,047	1,393,687		68,708

LAKE ROAD BOILER 5  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -20

1950	65,803.65	56,033	78,964			
1956	1,023.17	843	1,225	3	17.76	

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD BOILER 5						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1957	1,589,147.51	1,301,321	1,890,927	16,050	17.86	899
1958	28,562.18	23,248	33,781	494	17.95	28
1961	2,730.08	2,178	3,165	111	18.23	6
1965	3,849.05	2,982	4,333	286	18.56	15
1966	56,135.88	43,139	62,685	4,678	18.64	251
1970	1,905.39	1,414	2,055	231	18.93	12
1971	1,497.78	1,100	1,598	199	19.00	10
1976	11,053.83	7,683	11,164	2,101	19.31	109
1977	354,703.41	243,511	353,842	71,802	19.36	3,709
1978	7,758.48	5,255	7,636	1,674	19.42	86
1979	24,033.99	16,053	23,326	5,515	19.47	283
1982	29,251.42	18,643	27,090	8,012	19.62	408
1983	31,604.25	19,797	28,767	9,158	19.66	466
1985	64,324.38	38,772	56,339	20,850	19.75	1,056
1986	21,188.92	12,507	18,174	7,253	19.79	366
1988	302,456.45	170,440	247,663	115,285	19.87	5,802
1989	44,325.29	24,351	35,384	17,806	19.90	895
1990	495,334.78	264,509	384,353	210,049	19.94	10,534
1991	562,965.90	291,774	423,972	251,587	19.97	12,598
1992	94,890.20	47,608	69,178	44,690	20.00	2,235
1994	336.38	156	227	177	20.07	9
1995	7,293.05	3,249	4,721	4,031	20.10	201
1996	40,063.20	17,019	24,730	23,346	20.13	1,160
1997	204,194.96	82,307	119,599	125,435	20.15	6,225
1998	33,638.40	12,772	18,559	21,807	20.18	1,081
1999	210,311.91	74,526	108,292	144,082	20.21	7,129
2000	10,419.90	3,417	4,965	7,539	20.23	373
2002	35,383.07	9,502	13,807	28,653	20.29	1,412
2004	318,601.53	63,886	92,832	289,490	20.34	14,233
2005	95,316.29	15,498	22,520	91,860	20.36	4,512
2007	24,035.66	1,814	2,636	26,207	20.41	1,284
2008	173,266.35	4,574	6,646	201,274	20.43	9,852
	4,947,406.69	2,881,881	4,185,155	1,751,735		87,239



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD BOILER 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
2006	5,863,585.40	707,852	1,027,965	6,008,337	20.39	294,671
2008	134,463.64	3,550	5,155	156,201	20.43	7,646
	5,998,049.04	711,402	1,033,120	6,164,538		302,317

LAKE ROAD COMMON BOILERS  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -20

1950	134,499.36	114,529	161,399			
1957	90,986.89	74,507	108,645	539	17.86	30
1969	2,609.38	1,954	2,849	282	18.86	15
1978	6,190.39	4,193	6,114	1,314	19.42	68
1979	5,319.08	3,553	5,181	1,202	19.47	62
1980	3,612.55	2,378	3,468	867	19.52	44
1985	71,748.59	43,247	63,062	23,036	19.75	1,166
1986	17,860.08	10,542	15,372	6,060	19.79	306
1990	16,526.59	8,825	12,869	6,963	19.94	349
1991	4,762.61	2,468	3,599	2,116	19.97	106
1992	43,499.28	21,824	31,824	20,375	20.00	1,019
1993	196,763.96	95,202	138,823	97,294	20.04	4,855
1994	349,253.55	162,487	236,937	182,167	20.07	9,077
1995	37,973.94	16,920	24,673	20,896	20.10	1,040
1997	14,469.37	5,832	8,504	8,859	20.15	440
1998	21,084.04	8,005	11,673	13,628	20.18	675
1999	10,939.32	3,876	5,652	7,475	20.21	370
2000	36,750.73	12,053	17,576	26,525	20.23	1,311
2001	81,653.57	24,457	35,663	62,321	20.26	3,076
2002	24,251.72	6,513	9,497	19,605	20.29	966
2004	850,212.31	170,485	248,599	771,656	20.34	37,938
2005	107,337.18	17,453	25,450	103,355	20.36	5,076
2006	845,464.51	102,064	148,828	865,729	20.39	42,459
2007	298,101.24	22,501	32,811	324,910	20.41	15,919
2008	176,684.81	4,664	6,801	205,221	20.43	10,045
	3,448,555.05	940,532	1,365,869	2,772,395		136,412

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
2008	39,641.45	1,955	2,839	44,731	11.21	3,990
LAKE ROAD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1966	2,550,882.70	1,960,302	2,846,810	214,249	18.64	11,494
1967	96,953.29	73,902	107,323	9,021	18.71	482
1972	8,154.38	5,932	8,615	1,170	19.06	61
1973	14,634.54	10,532	15,295	2,266	19.13	118
1976	1,443,900.79	1,003,569	1,457,413	275,268	19.31	14,255
1978	6,246.93	4,231	6,144	1,352	19.42	70
1982	8,220.13	5,239	7,608	2,256	19.62	115
1983	19,631.30	12,297	17,858	5,700	19.66	290
1984	118,121.35	72,602	105,435	36,311	19.71	1,842
1985	211,869.26	127,706	185,459	68,784	19.75	3,483
1987	10,119.67	5,841	8,482	3,662	19.83	185
1988	17,428.82	9,821	14,262	6,653	19.87	335
1990	14,810.31	7,909	11,486	6,286	19.94	315
1991	180,656.32	93,631	135,974	80,814	19.97	4,047
1992	94,115.66	47,220	68,574	44,365	20.00	2,218
1993	56,720.27	27,444	39,855	28,209	20.04	1,408
1994	275,354.88	128,106	186,039	144,387	20.07	7,194
1995	2,099,283.72	935,357	1,358,354	1,160,786	20.10	57,751
1996	17,474.25	7,423	10,780	10,189	20.13	506
1997	201,420.06	81,188	117,904	123,800	20.15	6,144
1998	1,104,698.74	419,432	609,112	716,526	20.18	35,507
1999	169,227.06	59,967	87,086	115,986	20.21	5,739
2000	336,615.23	110,396	160,321	243,617	20.23	12,042
2001	122,851.56	36,796	53,436	93,986	20.26	4,639
2002	717,949.17	192,812	280,008	581,531	20.29	28,661
2003	400,652.18	94,522	137,268	343,515	20.31	16,914
2004	226,513.29	45,420	65,960	205,856	20.34	10,121
2005	1,043,957.71	169,748	246,513	1,006,236	20.36	49,422

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
2006	468,631.05	56,573	82,157	480,200	20.39	23,551
	12,037,094.62	5,805,918	8,431,531	6,012,981		298,909
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1957	46,129.51	37,775	54,858	497	17.86	28
1963	799.94	629	913	47	18.40	3
1964	668.59	522	758	44	18.48	2
1966	188,340.61	144,736	210,190	15,819	18.64	849
1970	1,423.34	1,056	1,534	174	18.93	9
1973	2,893.99	2,083	3,025	448	19.13	23
1975	41,946.06	29,512	42,858	7,477	19.25	388
1976	1,580,646.00	1,098,612	1,595,438	301,337	19.31	15,605
1977	4,621,111.96	3,172,486	4,607,181	938,153	19.36	48,458
1978	320,296.50	216,930	315,032	69,324	19.42	3,570
1979	197,817.04	132,126	191,877	45,503	19.47	2,337
1980	55,023.32	36,216	52,594	13,434	19.52	688
1981	14,761.90	9,566	13,892	3,822	19.57	195
1982	20,063.30	12,787	18,570	5,506	19.62	281
1983	11,368.98	7,122	10,343	3,300	19.66	168
1984	5,960.81	3,664	5,321	1,832	19.71	93
1985	172,217.83	103,806	150,750	55,911	19.75	2,831
1986	115,562.35	68,214	99,062	39,613	19.79	2,002
1988	1,932.14	1,089	1,581	738	19.87	37
1990	7,852.53	4,193	6,089	3,334	19.94	167
1991	21,977.56	11,391	16,542	9,831	19.97	492
1992	6,295.57	3,159	4,588	2,967	20.00	148
1993	2,004.15	970	1,409	996	20.04	50
1994	4,047.51	1,883	2,735	2,122	20.07	106
1995	154,029.23	68,629	99,665	85,170	20.10	4,237
1996	1,245,500.73	529,089	768,360	726,241	20.13	36,078

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT 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)
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1997	256,127.39	103,240	149,928	157,425	20.15	7,813
1998	1,335,082.07	506,904	736,142	865,956	20.18	42,912
1999	758,786.29	268,884	390,482	520,062	20.21	25,733
2000	1,198,632.42	393,103	570,876	867,483	20.23	42,881
2001	30,141.13	9,028	13,111	23,058	20.26	1,138
2002	26,998.23	7,251	10,530	21,868	20.29	1,078
2003	145,456.47	34,316	49,835	124,713	20.31	6,140
2004	243,960.55	48,919	71,042	221,711	20.34	10,900
2005	5,929.06	964	1,400	5,715	20.36	281
2006	266,474.03	32,169	46,717	273,052	20.39	13,391
2007	5,326.54	402	584	5,808	20.41	285
2008	4,673,070.96	123,369	179,159	5,428,526	20.43	265,713
	17,786,656.59	7,226,794	10,494,971	10,849,017		537,110
	91,650,234.17	41,299,569	59,976,493	50,003,788		2,218,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.5	2.42

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQ

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)
IATAN						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
2006	455,225.05	42,063	43,713	502,557	28.64	17,547
LAKE ROAD BOILER 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1990	12,716.48	7,354	7,642	7,618	18.03	423
1999	989.05	370	385	802	19.82	40
	13,705.53	7,724	8,027	8,420		463
LAKE ROAD BOILER 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1977	1,409,337.72	1,122,960	1,167,006	524,199	13.17	39,803
1998	493,437.94	198,244	206,020	386,106	19.67	19,629
1999	89,988.39	33,692	35,013	72,973	19.82	3,682
2000	62,182.70	21,483	22,326	52,293	19.96	2,620
2002	12,567.82	3,550	3,689	11,392	20.20	564
	2,067,514.57	1,379,929	1,434,054	1,046,963		66,298
LAKE ROAD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1976	119,030.14	96,700	100,493	42,343	12.71	3,331
1995	4,539,668.91	2,157,251	2,241,865	3,205,738	19.16	167,314
1996	1,753,759.90	792,770	823,865	1,280,647	19.34	66,218
1999	52,085.79	19,501	20,266	42,237	19.82	2,131
2000	26,909.55	9,297	9,662	22,629	19.96	1,134

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQ

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)
LAKE ROAD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
2002	813,913.23	229,914	238,931	737,765	20.20	36,523
2003	24,397.93	6,040	6,277	23,001	20.31	1,132
2006	36,102.65	4,536	4,714	38,609	20.60	1,874
	7,365,868.10	3,316,009	3,446,073	5,392,969		279,657
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1967	49,901.32	46,732	48,565	11,317	8.77	1,290
1984	5,736.78	3,926	4,080	2,804	16.11	174
1994	2,015.37	1,003	1,042	1,376	18.96	73
1996	666,181.49	301,141	312,953	486,465	19.34	25,153
1998	1,010,764.57	406,085	422,013	790,904	19.67	40,209
1999	270,280.18	101,193	105,163	219,173	19.82	11,058
2003	4,470.44	1,107	1,150	4,215	20.31	208
	2,009,350.15	861,187	894,966	1,516,254		78,165
	11,911,663.40	5,606,912	5,826,833	8,467,163		442,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.2	3.71

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

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)
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -25						
1939	15,962.68	17,367	7,607	12,346	5.83	2,118
1941	16,832.59	18,053	7,908	13,133	6.39	2,055
1942	2,675.64	2,849	1,248	2,097	6.67	314
1944	12,771.72	13,399	5,869	10,096	7.23	1,396
1950	47,333.34	47,398	20,762	38,405	8.94	4,296
1952	708.32	698	306	579	9.52	61
1956	1,259.55	1,199	525	1,049	10.68	98
1983	16,454.49	11,094	4,860	15,708	17.64	890
1984	12,522.75	8,276	3,625	12,028	17.81	675
1992	12,966.92	6,916	3,029	13,180	18.96	695
2003	20,238.70	5,029	2,203	23,095	19.95	1,158
2006	474,311.41	60,297	26,413	566,476	20.14	28,127
2008	144,539.84	4,011	1,757	178,918	20.25	8,835
	778,577.95	196,586	86,112	887,110		50,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.5 6.51

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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)
IATAN						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1980	9,631,632.90	5,390,632	6,204,660	5,353,299	27.76	192,842
1981	43,134.40	23,676	27,251	24,510	27.87	879
1982	16,393.20	8,819	10,151	9,521	27.97	340
1983	23,136.92	12,177	14,016	13,748	28.08	490
1984	7,320.87	3,766	4,335	4,450	28.18	158
1985	13,984.07	7,023	8,084	8,697	28.28	308
1987	114,631.22	54,638	62,889	74,668	28.46	2,624
1988	6,687.57	3,096	3,564	4,461	28.55	156
1989	1,329.32	597	687	908	28.63	32
1990	244,918.61	106,393	122,459	171,443	28.71	5,972
1992	374,109.58	150,841	173,619	275,312	28.87	9,536
1993	19,491.03	7,541	8,680	14,709	28.94	508
1994	5,575.95	2,062	2,373	4,318	29.01	149
1996	21,561.88	7,183	8,268	17,606	29.15	604
2002	179,200.09	35,933	41,359	173,681	29.51	5,885
2003	73,250.43	12,754	14,680	73,221	29.57	2,476
2004	14,960.43	2,192	2,523	15,430	29.62	521
2005	279,503.99	32,736	37,679	297,726	29.67	10,035
2006	42,090.60	3,627	4,175	46,334	29.72	1,559
2007	192,081.63	10,211	11,752	218,746	29.77	7,348
	11,304,994.69	5,875,897	6,763,204	6,802,788		242,422

LAKE ROAD UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2020  
NET SALVAGE PERCENT.. -20

1950	932,550.50	918,525	1,057,230	61,831	10.39	5,951
1956	4,059.98	3,926	4,519	353	10.59	33
1959	2,979.51	2,850	3,280	295	10.68	28
1960	24,363.45	23,222	26,729	2,507	10.70	234
1962	3,187.11	3,014	3,469	356	10.75	33
1978	246,795.24	211,602	243,556	52,598	11.06	4,756
1980	3,567.74	3,002	3,455	826	11.08	75



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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)
LAKE ROAD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1986	3,313.49	2,592	2,983	993	11.15	89
1991	14,020.47	10,004	11,515	5,310	11.20	474
1992	70,022.71	48,786	56,153	27,874	11.21	2,487
1995	20,881.71	13,343	15,358	9,700	11.23	864
1996	20,291.68	12,501	14,389	9,961	11.24	886
1997	19,372.56	11,465	13,196	10,051	11.24	894
1998	7,661.27	4,328	4,982	4,212	11.25	374
1999	57,072.74	30,552	35,166	33,321	11.26	2,959
2001	7,969.35	3,725	4,287	5,276	11.27	468
2002	114,761.14	49,054	56,461	81,252	11.28	7,203
2003	207,933.45	79,772	91,818	157,702	11.28	13,981
2004	1,414,967.38	471,524	542,728	1,155,233	11.29	102,324
	3,175,771.48	1,903,787	2,191,274	1,619,651		144,113

LAKE ROAD UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2020  
NET SALVAGE PERCENT.. -20

1950	6,459.35	6,362	7,323	428	10.39	41
1958	1,063,300.02	1,021,023	1,175,205	100,755	10.65	9,461
1961	19,053.22	18,088	20,819	2,045	10.73	191
1963	2,928.43	2,757	3,173	341	10.78	32
1977	3,869.63	3,348	3,854	790	11.04	72
1985	121,581.85	96,468	111,035	34,863	11.14	3,130
1986	448,641.81	350,910	403,900	134,470	11.15	12,060
1995	27,875.23	17,812	20,502	12,948	11.23	1,153
1996	77,192.79	47,557	54,739	37,892	11.24	3,371
1997	3,106.27	1,838	2,116	1,612	11.24	143
1998	2,008.21	1,135	1,306	1,104	11.25	98
2000	43,476.37	21,891	25,197	26,975	11.26	2,396
2002	1,198,777.82	512,406	589,783	848,750	11.28	75,244
2004	173,876.93	57,943	66,693	141,959	11.29	12,574
	3,192,147.93	2,159,538	2,485,645	1,344,932		119,966

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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)

LAKE ROAD UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2009  
NET SALVAGE PERCENT.. -20

1962	510,939.77	605,954	613,128			
1971	4,311.97	5,101	5,174			
1978	5,977.59	7,051	7,173			
1996	50,924.98	58,714	61,110			
1998	7,016.88	8,031	8,420			
2001	9,801.13	11,018	11,761			
2002	52,119.48	58,028	62,543			
2004	211,538.71	228,309	253,846			
2005	11,443.56	12,007	13,734			
	864,074.07	994,213	1,036,889			

LAKE ROAD UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -20

1966	3,109,996.39	2,429,902	2,863,120	868,876	19.03	45,658
1979	6,303.81	4,280	5,043	2,522	19.86	127
1980	270,335.58	180,887	213,137	111,266	19.91	5,588
1990	79,531.36	43,166	50,862	44,576	20.32	2,194
1991	63,019.21	33,191	39,108	36,515	20.35	1,794
1994	72,122.13	34,117	40,200	46,347	20.44	2,267
1995	444,591.87	201,347	237,244	296,266	20.47	14,473
1996	12,208.19	5,271	6,211	8,439	20.50	412
1997	14,853.40	6,076	7,159	10,665	20.53	519
1999	4,972.61	1,790	2,109	3,858	20.58	187
2000	1,047,246.63	348,482	410,612	846,084	20.61	41,052
2001	1,296,289.63	394,020	464,268	1,091,280	20.63	52,898
2002	116,428.04	31,785	37,452	102,262	20.65	4,952
2003	228,844.26	54,758	64,521	210,092	20.68	10,159
2004	166,967.93	34,001	40,063	160,299	20.70	7,744
2005	55,963.23	9,227	10,872	56,284	20.72	2,716
2006	960,894.38	117,844	138,854	1,014,219	20.74	48,902
2008	119,759.03	3,176	3,742	139,969	20.79	6,733
	8,070,327.68	3,933,320	4,634,577	5,049,819		248,375

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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)
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1991	616.07	324	382	357	20.35	18
1995	3,035.82	1,375	1,620	2,023	20.47	99
1996	8,277.84	3,574	4,211	5,722	20.50	279
2004	3,653.87	744	876	3,509	20.70	170
2008	136.55	4	5	159	20.79	8
	15,720.15	6,021	7,094	11,770		574
	26,623,036.00	14,872,776	17,118,683	14,828,960		755,450
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.6	2.84

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC 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)
IATAN						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1980	3,753,743.52	2,011,706	2,985,986	1,143,132	25.24	45,290
1981	10,208.62	5,371	7,972	3,257	25.41	128
1982	2,163.51	1,117	1,658	722	25.58	28
1983	190.22	96	142	67	25.75	3
1984	20,503.60	10,145	15,058	7,496	25.92	289
1985	2,496.38	1,207	1,792	954	26.09	37
1986	4,993.19	2,356	3,497	1,996	26.26	76
1987	2,428.29	1,116	1,656	1,015	26.42	38
1988	5,259.72	2,351	3,490	2,296	26.59	86
1989	12,412.18	5,386	7,994	5,659	26.75	212
1991	71,568.57	29,058	43,131	35,594	27.08	1,314
1992	45,453.46	17,780	26,391	23,608	27.24	867
1993	24,130.53	9,059	13,446	13,098	27.40	478
1994	261,412.29	93,944	139,442	148,112	27.56	5,374
1995	3,005.77	1,029	1,527	1,779	27.72	64
1996	25,414.41	8,244	12,237	15,719	27.88	564
1997	7,624.60	2,329	3,457	4,930	28.04	176
1999	32,077.25	8,500	12,617	22,668	28.36	799
2000	796,685.20	193,937	287,862	588,492	28.51	20,642
2002	2,042,707.18	400,861	595,000	1,651,978	28.82	57,321
2003	147,257.04	25,124	37,292	124,691	28.98	4,303
2004	17,650.81	2,538	3,767	15,649	29.13	537
2005	45,747.68	5,279	7,835	42,487	29.28	1,451
2006	7,565.93	642	953	7,370	29.43	250
2007	7,081.83	371	551	7,239	29.59	245
	7,349,781.78	2,839,546	4,214,753	3,870,008		140,572

LAKE ROAD BOILER 1  
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -10

1950	20,110.58	15,990	22,122
1958	41,239.09	31,473	45,363

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC 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)
LAKE ROAD BOILER 1						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1962	6,199.36	4,617	6,819			
1985	63,083.05	36,354	56,959	12,432	19.16	649
	130,632.08	88,434	131,263	12,432		649
LAKE ROAD BOILER 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1950	7,230.23	5,749	7,953			
1958	32,254.81	24,616	35,481			
	39,485.04	30,365	43,434			
LAKE ROAD BOILER 3						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2005	26,577.17	4,166	6,187	23,048	20.70	1,113
LAKE ROAD BOILER 4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1950	49,256.40	39,163	54,182			
1963	895.50	663	985			
2008	263,738.46	6,789	14,065	276,047	20.91	13,202
	313,890.36	46,615	69,232	276,047		13,202

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC 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)
LAKE ROAD BOILER 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1950	33,868.93	26,929	37,256			
1958	28,745.87	21,938	31,620			
1986	29,081.59	16,424	27,950	4,040	19.24	210
1993	1,430.74	665	1,132	442	19.80	22
	93,127.13	65,956	97,958	4,482		232
LAKE ROAD BOILER 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2006	683,036.18	79,867	118,618	632,722	20.77	30,463
LAKE ROAD COMMON BOILERS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1986	8,647.25	4,883	7,252	2,260	19.24	117
1991	128,342.61	63,854	94,836	46,341	19.64	2,360
2000	24,044.04	7,609	11,301	15,147	20.33	745
2008	237,816.25	6,121	9,091	252,507	20.91	12,076
	398,850.15	82,467	122,480	316,255		15,298
LAKE ROAD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1950	53,674.15	48,225	59,042			
1953	325.78	290	358			
1956	1,590.82	1,406	1,750			
1958	7,072.04	6,213	7,779			

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC 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)
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LAKE ROAD UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 60-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2020  
NET SALVAGE PERCENT.. -10

1961	222.34	193	245			
1963	2,374.55	2,049	2,612			
1985	92,394.97	67,800	101,634			
1990	187,405.53	126,615	202,024	4,122	11.01	374
	345,060.18	252,791	375,444	4,122		374

LAKE ROAD UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 60-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2020  
NET SALVAGE PERCENT.. -10

1950	22,445.74	20,167	24,690			
1957	57,145.06	50,363	62,860			
1958	84,270.61	74,028	92,698			
1961	1,377.06	1,197	1,515			
1962	845.17	732	930			
1963	3,132.54	2,703	3,446			
1964	22,324.19	19,184	24,557			
1974	28,013.48	22,834	30,815			
1976	3,571.96	2,870	3,929			
1978	3,076.63	2,433	3,384			
1985	29,057.72	21,323	31,963			
1991	5,989.21	3,963	6,588			
1993	117,448.04	73,989	129,193			
1995	31,946.74	18,938	35,141			
	410,644.15	314,724	451,709			

LAKE ROAD UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 60-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2009  
NET SALVAGE PERCENT.. -10

1950	2,315.52	2,521	2,547			
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC 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)

LAKE ROAD UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2009  
NET SALVAGE PERCENT.. -10

1962	19,854.47	21,578	21,840			
1963	929.90	1,010	1,023			
1964	40,869.21	44,399	44,956			
1998	19,419.55	20,383	21,362			
	83,388.65	89,891	91,728			

LAKE ROAD UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -10

1966	357,948.56	259,319	393,743			
1967	167,696.71	120,567	184,466			
1976	183,579.35	121,223	192,238	9,699	18.38	528
1978	2,948.23	1,899	3,011	232	18.56	13
1980	15,384.46	9,646	15,297	1,626	18.73	87
1986	6,911.47	3,903	6,189	1,414	19.24	73
1990	5,953.66	3,050	4,837	1,712	19.56	88
1992	79,326.01	38,211	60,596	26,663	19.72	1,352
1993	3,756.84	1,747	2,770	1,363	19.80	69
2000	106,430.97	33,682	53,414	63,660	20.33	3,131
2001	17,878.62	5,164	8,189	11,477	20.41	562
2002	37,238.66	9,671	15,337	25,626	20.48	1,251
2005	22,257.13	3,489	5,533	18,950	20.70	915
2006	361,403.31	42,259	67,015	330,529	20.77	15,914
2008	56,757.22	1,461	2,317	60,116	20.91	2,875
	1,425,471.20	655,291	1,014,952	553,067		26,858



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC 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)
LAKE ROAD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
2008	3,452.36	191	296	3,502	9.44	371
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1950	39,172.81	31,146	43,090			
1957	2,450.19	1,880	2,695			
1958	60,617.84	46,262	66,680			
1962	22,290.10	16,599	24,519			
1963	7,004.94	5,183	7,705			
1964	6,011.49	4,418	6,613			
1972	1,146.61	790	1,261			
1976	6,290.98	4,154	6,788	132	18.38	7
1985	26,849.28	15,473	25,284	4,250	19.16	222
1989	86,922.45	45,761	74,776	20,839	19.48	1,070
1990	369.91	189	309	98	19.56	5
1992	3,635.65	1,751	2,861	1,138	19.72	58
1993	12,248.88	5,695	9,306	4,168	19.80	211
1998	155,799.49	57,018	93,171	78,208	20.18	3,876
2003	34,278.92	7,824	12,785	24,922	20.55	1,213
2005	20,770.27	3,256	5,321	17,526	20.70	847
2008	9,964.27	256	418	10,543	20.91	504
	495,824.08	247,655	383,582	161,824		8,013
	11,799,220.51	4,797,959	7,121,636	5,857,509		237,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.7	2.01

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIP - INDUSTRIAL STEAM

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)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1984	77,760.46	45,685	7,575-	93,112	19.07	4,883
1989	651.45	343	57-	774	19.48	40
1996	2,187.76	895	148-	2,555	20.03	128
	80,599.67	46,923	7,780-	96,441		5,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.1	6.27

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
IATAN						
INTERIM SURVIVOR CURVE.. IOWA 30-L1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1980	302,302.31	188,579	266,419	66,114	12.91	5,121
1981	19,876.11	12,217	17,260	4,604	13.14	350
1982	4,111.86	2,489	3,516	1,007	13.37	75
1983	13,796.21	8,222	11,616	3,560	13.61	262
1984	5,848.25	3,428	4,843	1,590	13.85	115
1985	7,678.09	4,422	6,247	2,199	14.10	156
1986	18,504.93	10,457	14,773	5,582	14.36	389
1987	4,463.06	2,471	3,491	1,418	14.63	97
1988	6,755.26	3,660	5,171	2,260	14.91	152
1989	24,898.87	13,171	18,608	8,781	15.21	577
1990	1,226.12	631	891	458	15.53	29
1991	16,413.33	8,206	11,593	6,462	15.87	407
1992	14,966.22	7,249	10,241	6,222	16.22	384
1993	31,387.48	14,649	20,696	13,830	16.61	833
1994	31,378.25	14,055	19,856	14,660	17.02	861
1995	118,154.97	50,533	71,392	58,578	17.45	3,357
1996	47,813.61	19,413	27,426	25,169	17.91	1,405
1997	11,318.08	4,329	6,116	6,334	18.40	344
1999	4,996.25	1,655	2,338	3,158	19.43	163
2000	9,143.06	2,773	3,918	6,139	19.97	307
2002	39,222.61	9,535	13,471	29,674	21.08	1,408
2003	109,058.80	22,937	32,405	87,560	21.66	4,042
2004	27,147.06	4,781	6,754	23,108	22.24	1,039
2005	17,555.85	2,466	3,484	15,827	22.82	694
2006	101,333.26	10,366	14,645	96,822	23.41	4,136
2007	751,992.39	47,481	67,079	760,113	23.99	31,685
	1,741,342.29	470,175	664,249	1,251,229		58,388

LAKE ROAD COMMON  
INTERIM SURVIVOR CURVE.. IOWA 30-L1.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -10

1954	1,008.32	856	1,109			
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KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 30-L1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1955	464.47	391	511			
1957	3,205.67	2,653	3,526			
1966	26,428.81	20,138	28,511	561	9.19	61
1970	656.88	481	681	42	9.95	4
1971	1,672.05	1,213	1,717	122	10.14	12
1973	1,005.20	715	1,012	94	10.50	9
1976	3,165.14	2,184	3,092	390	11.01	35
1977	7,212.38	4,923	6,970	964	11.18	86
1979	26,662.14	17,826	25,237	4,091	11.49	356
1981	207.46	136	193	35	11.81	3
1982	8,021.24	5,182	7,336	1,487	11.96	124
1985	31,579.56	19,588	27,732	7,006	12.45	563
1986	6,243.30	3,815	5,401	1,467	12.62	116
1987	2,559.74	1,538	2,177	639	12.80	50
1989	1,024.61	592	838	289	13.20	22
1990	734.94	415	588	220	13.42	16
1993	50,060.04	25,931	36,712	18,354	14.17	1,295
1994	889.10	444	629	349	14.45	24
1998	18,956.33	7,738	10,955	9,897	15.76	628
1999	8,111.85	3,092	4,378	4,545	16.11	282
2000	14,348.45	5,046	7,144	8,639	16.47	525
2008	28,417.99	775	1,097	30,163	19.25	1,567
	242,635.67	125,672	177,546	89,354		5,778
	1,983,977.96	595,847	841,795	1,340,583		64,166

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 20.9 3.23

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 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)
LAKE ROAD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
1974	979,839.81	815,864	1,027,195	1,637	8.94	183
1980	1,748.74	1,383	1,741	95	9.34	10
1981	1,665.30	1,304	1,642	107	9.38	11
1982	6,357.43	4,926	6,202	473	9.41	50
1983	1,011.75	776	977	85	9.43	9
1985	14,229.44	10,653	13,412	1,529	9.46	162
1986	2,003.57	1,481	1,865	239	9.47	25
1987	35,230.74	25,673	32,323	4,669	9.48	493
1991	646.76	440	554	125	9.50	13
1994	2,610.62	1,656	2,085	656	9.50	69
1996	3,701.40	2,208	2,780	1,106	9.50	116
2007	180,900.15	25,909	32,620	157,325	9.50	16,561
	1,229,945.71	892,273	1,123,396	168,046		17,702

LAKE ROAD UNIT 6  
INTERIM SURVIVOR CURVE.. IOWA 50-R5  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. -5

1989	2,942.52	1,678	2,113	977	16.40	60
1990	187,474.41	104,290	131,304	65,544	16.42	3,992
1991	3,604.88	1,951	2,456	1,329	16.45	81
1993	11,467.55	5,837	7,349	4,692	16.47	285
1997	13,173.88	5,681	7,153	6,680	16.50	405
	218,663.24	119,437	150,375	79,222		4,823

LAKE ROAD UNIT 7  
INTERIM SURVIVOR CURVE.. IOWA 50-R5  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. -5

1990	10,288.90	5,724	7,206	3,597	16.42	219
1991	3,657.05	1,979	2,492	1,348	16.45	82

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 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)
LAKE ROAD UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -5						
1999	962.64	369	465	546	16.50	33
2003	13,509.44	3,546	4,464	9,721	16.50	589
	28,418.03	11,618	14,627	15,212		923
	1,477,026.98	1,023,328	1,288,398	262,480		23,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.2	1.59

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
LAKE ROAD BOILER 4 INTERIM SURVIVOR CURVE.. IOWA 40-S3 PROBABLE RETIREMENT YEAR.. 6-2030 NET SALVAGE PERCENT.. -10						
2008	22,168.77	556	655	23,731	21.40	1,109
LAKE ROAD UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 40-S3 PROBABLE RETIREMENT YEAR.. 6-2018 NET SALVAGE PERCENT.. -10						
1974	542,564.36	484,380	570,924	25,897	7.11	3,642
1983	43,653.85	35,765	42,155	5,864	8.44	695
1994	9,302.78	6,217	7,328	2,905	9.35	311
2008	90.82	5	6	94	9.50	10
	595,611.81	526,367	620,413	34,760		4,658
LAKE ROAD UNIT 7 INTERIM SURVIVOR CURVE.. IOWA 40-S3 PROBABLE RETIREMENT YEAR.. 6-2025 NET SALVAGE PERCENT.. -10						
1990	9,587.22	5,839	6,882	3,664	14.76	248
	627,367.80	532,762	627,950	62,155		6,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	0.96

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

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)

LAKE ROAD UNIT 5  
INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 6-2018  
NET SALVAGE PERCENT.. -10

1974	3,475,046.93	2,919,665	3,822,552			
1979	5,342.16	4,332	5,876			
1981	335,646.05	267,530	369,211			
1996	81,753.08	49,928	89,928			
1998	7,256.92	4,099	7,983			
1999	400,615.78	215,447	440,677			
2000	5,990.76	3,046	6,590			
2001	184,698.87	87,749	203,169			
2005	30,551.64	8,855	33,607			
2007	120,600.11	17,750	132,660			
2008	181.03	10	199			
	4,647,683.33	3,578,411	5,112,452			

LAKE ROAD UNIT 6  
INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. -10

1989	851,962.23	489,384	937,158			
1990	2,412,721.69	1,352,475	2,598,449	55,545	15.34	3,621
1991	165,443.52	90,339	173,564	8,424	15.37	548
1992	98,608.22	52,304	100,489	7,980	15.40	518
1996	6,381.47	2,920	5,610	1,410	15.51	91
1997	59,093.24	25,787	49,544	15,459	15.53	995
2000	243,025.44	87,817	168,719	98,609	15.60	6,321
2001	24,620.18	8,182	15,720	11,362	15.62	727
2002	20,404.99	6,141	11,798	10,647	15.64	681
2005	31,048.72	5,779	11,103	23,051	15.71	1,467
	3,913,309.70	2,121,128	4,072,154	232,487		14,969



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

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)
LAKE ROAD UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -10						
1989	1,766,935.73	1,014,963	1,943,629			
1991	98,843.98	53,973	104,985	3,743	15.37	244
1997	1,553.14	678	1,319	389	15.53	25
2000	1,261.30	456	887	500	15.60	32
2001	354,729.33	117,880	229,293	160,909	15.62	10,301
2002	10,202.50	3,071	5,974	5,249	15.64	336
2005	30,784.23	5,730	11,146	22,717	15.71	1,446
2007	132,314.17	11,731	22,818	122,728	15.75	7,792
	2,396,624.38	1,208,482	2,320,051	316,235		20,176
	10,957,617.41	6,908,021	11,504,657	548,722		35,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.6	0.32

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 344 GENERATORS

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)
LAKE ROAD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
1974	1,649,909.09	1,417,981	1,814,900			
1975	404,782.80	345,612	445,261			
1996	7,028.48	4,374	7,731			
1999	80,178.20	43,930	88,196			
2000	10,489.25	5,430	11,538			
2003	54,513.90	21,905	59,965			
2004	359,124.71	126,451	383,239	11,798	9.41	1,254
	2,566,026.43	1,965,683	2,810,830	11,798		1,254
LAKE ROAD UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -10						
1989	137,191.20	81,884	117,090	33,820	15.48	2,185
1990	178,943.81	104,147	148,926	47,912	15.55	3,081
1991	18,264.69	10,349	14,799	5,292	15.61	339
1992	25,636.05	14,105	20,169	8,031	15.67	513
1993	5,050.00	2,690	3,847	1,708	15.73	109
1997	13,947.58	6,293	8,999	6,343	15.92	398
2000	44,673.49	16,683	23,855	25,286	16.03	1,577
	423,706.82	236,151	337,685	128,392		8,202
LAKE ROAD UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -10						
1989	108,154.35	64,553	92,307	26,663	15.48	1,722
1990	275.61	160	229	74	15.55	5
1994	9,069.86	4,665	6,671	3,306	15.78	210
	117,499.82	69,378	99,207	30,043		1,937
	3,107,233.07	2,271,212	3,247,722	170,233		11,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.9 0.37  
Schedule JJS2010-2

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC 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)
LAKE ROAD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
1974	377,516.05	316,281	353,076	43,316	8.24	5,257
1976	36,362.09	29,975	33,462	4,718	8.49	556
1996	32,448.02	19,383	21,638	12,432	9.45	1,316
2003	10,617.20	4,090	4,566	6,582	9.49	694
2006	19,615.71	4,294	4,793	15,803	9.49	1,665
2008	1,726.13	91	102	1,710	9.50	180
	478,285.20	374,114	417,637	84,561		9,668

LAKE ROAD UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -5						
1989	123,605.55	71,668	80,006	49,780	15.64	3,183
1990	292,951.88	165,458	184,707	122,892	15.75	7,803
2003	2,065.84	544	607	1,562	16.42	95
	418,623.27	237,670	265,320	174,234		11,081

LAKE ROAD UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -5						
1989	19,298.99	11,190	12,492	7,772	15.64	497
1990	231,198.09	130,580	145,771	96,987	15.75	6,158
	250,497.08	141,770	158,263	104,759		6,655

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC 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)
LAKE ROAD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2005	2,377.90	352	393	2,104	21.35	99
	1,149,783.45	753,906	841,613	365,658		27,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.3	2.39

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 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 60-R4						
NET SALVAGE PERCENT.. -5						
1970	4,565.93	2,930	4,794			
1971	59,862.07	37,543	61,497	1,358	24.16	56
1980	27,235.21	13,298	21,783	6,814	32.10	212
1985	64,301.47	26,109	42,767	24,750	36.80	673
1989	4,885.32	1,653	2,708	2,422	40.66	60
1992	10,597.03	3,041	4,981	6,146	43.60	141
1993	16,131.90	4,353	7,130	9,808	44.58	220
1994	81,174.09	20,498	33,576	51,657	45.57	1,134
2003	3,540.28	340	557	3,160	54.51	58
2005	96,913.60	5,933	9,719	92,040	56.50	1,629
2007	14,801.21	389	637	14,904	58.50	255
	384,008.11	116,087	190,149	213,059		4,438
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.0	1.16

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION 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 36-R2						
NET SALVAGE PERCENT.. -5						
1948	85,030.55	85,113	89,282			
1950	1,624.72	1,600	1,706			
1951	997.32	974	1,047			
1956	2,446.07	2,284	2,568			
1957	4,527.07	4,190	4,753			
1959	322.72	293	339			
1960	172.49	155	181			
1961	101.15	90	106			
1962	5,764.71	5,076	6,038	15	5.81	3
1963	1,171.77	1,020	1,213	17	6.14	3
1964	2,855.29	2,458	2,924	74	6.48	11
1965	13,424.76	11,418	13,583	513	6.84	75
1967	123,982.97	102,740	122,221	7,961	7.59	1,049
1968	63,545.22	51,930	61,777	4,945	7.98	620
1969	30,945.54	24,919	29,644	2,849	8.39	340
1970	115,649.34	91,681	109,065	12,367	8.82	1,402
1971	791,895.78	617,631	734,742	96,749	9.26	10,448
1972	966.89	741	882	133	9.72	14
1973	7,639.07	5,749	6,839	1,182	10.20	116
1974	253,796.95	187,367	222,894	43,593	10.69	4,078
1975	120,468.11	87,140	103,663	22,829	11.20	2,038
1976	131,453.22	93,057	110,702	27,324	11.73	2,329
1977	181,219.30	125,433	149,217	41,063	12.27	3,347
1978	71,075.93	48,054	57,166	17,464	12.82	1,362
1979	122,333.56	80,641	95,932	32,518	13.40	2,427
1980	1,433,101.67	920,008	1,094,454	410,303	13.99	29,328
1981	46,664.18	29,139	34,664	14,333	14.59	982
1982	28,377.20	17,207	20,470	9,326	15.21	613
1983	190,410.18	111,901	133,119	66,812	15.85	4,215
1984	32,816.46	18,666	22,205	12,252	16.50	743
1985	175,530.95	96,448	114,736	69,571	17.16	4,054
1986	36,187.49	19,166	22,800	15,197	17.84	852
1987	40,536.28	20,656	24,573	17,990	18.53	971
1988	47,249.02	23,109	27,491	22,120	19.23	1,150
1989	299,742.66	140,307	166,911	147,819	19.95	7,409
1990	26,028.79	11,637	13,844	13,486	20.67	652
1991	16,321.32	6,946	8,263	8,874	21.41	414

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION 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 36-R2						
NET SALVAGE PERCENT.. -5						
1992	663,973.17	267,853	318,641	378,531	22.17	17,074
1993	1,506,406.76	574,325	683,225	898,502	22.93	39,185
1994	1,523,709.01	546,684	650,343	949,551	23.70	40,065
1995	230,784.55	77,471	92,161	150,163	24.49	6,132
1996	581,008.11	181,675	216,123	393,936	25.28	15,583
1997	605,886.24	175,141	208,350	427,831	26.09	16,398
1998	448,571.90	118,928	141,478	329,522	26.91	12,245
1999	27,089.54	6,534	7,773	20,671	27.73	745
2000	77,960.80	16,896	20,100	61,759	28.57	2,162
2001	523,360.25	100,619	119,698	429,830	29.41	14,615
2002	2,000,459.26	334,817	398,302	1,702,180	30.26	56,252
2003	160,779.64	22,892	27,233	141,586	31.12	4,550
2004	33,750.20	3,948	4,697	30,741	31.99	961
2005	1,768,130.86	161,333	191,923	1,664,614	32.87	50,642
2006	37,433.87	2,445	2,909	36,397	33.76	1,078
2007	490,198.12	19,302	22,961	491,747	34.65	14,192
2008	146,625.82	1,924	2,289	151,668	35.55	4,266
	15,332,504.80	5,659,731	6,720,220	9,378,908		377,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.9	2.46

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

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 60-R2						
NET SALVAGE PERCENT.. -40						
1928	7,439.42	8,900	10,415			
1929	790.08	939	1,106			
1930	1,447.62	1,711	2,027			
1931	293.78	345	411			
1936	1,154.84	1,310	1,617			
1937	70.96	80	99			
1938	20.90	23	29			
1940	18.95	21	27			
1941	531.92	580	745			
1942	766.54	828	1,073			
1943	113.00	121	158			
1945	111.87	117	157			
1946	369.13	384	517			
1947	357.60	368	501			
1948	325,601.50	331,534	455,842			
1949	558.13	562	781			
1950	1,471.10	1,465	2,060			
1951	1,916.82	1,887	2,684			
1952	642.31	625	899			
1953	11,236.12	10,791	15,731			
1954	17,744.06	16,825	24,842			
1955	39,991.77	37,417	55,988			
1956	1,128.11	1,041	1,579			
1957	27,798.01	25,296	38,917			
1958	14,597.10	13,093	20,436			
1959	23,830.49	21,052	33,363			
1960	4,274.67	3,718	5,985			
1961	1,255.03	1,074	1,757			
1962	1,367.45	1,151	1,914			
1963	5,429.35	4,494	7,601			
1964	8,888.42	7,227	12,444			
1965	26,237.51	20,949	36,733			
1966	50,225.49	39,363	70,316			
1967	19,222.31	14,774	26,911			
1968	135,946.30	102,433	189,671	654	27.71	24
1969	12,835.50	9,470	17,535	435	28.38	15
1970	1,942,448.64	1,402,681	2,597,281	122,147	29.05	4,205



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

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 60-R2						
NET SALVAGE PERCENT.. -40						
1971	30,003.33	21,191	39,238	2,767	29.73	93
1972	13,946.10	9,626	17,824	1,701	30.42	56
1973	9,898.43	6,673	12,356	1,502	31.11	48
1974	20,234.14	13,308	24,642	3,686	31.81	116
1975	425,806.35	272,908	505,332	90,797	32.53	2,791
1976	28,690.21	17,914	33,171	6,995	33.24	210
1977	12,343.11	7,496	13,880	3,400	33.97	100
1978	648,276.69	382,730	708,684	198,903	34.70	5,732
1979	797,080.43	456,743	845,730	270,183	35.44	7,624
1980	23,678.28	13,154	24,357	8,793	36.19	243
1981	161,262.87	86,763	160,655	65,113	36.94	1,763
1982	1,235.44	643	1,191	539	37.70	14
1984	13,674.20	6,620	12,258	6,886	39.25	175
1985	49,858.63	23,230	43,014	26,788	40.03	669
1986	103,199.06	46,204	85,554	58,925	40.81	1,444
1987	14,929.41	6,406	11,862	9,039	41.61	217
1988	118,713.38	48,729	90,229	75,970	42.41	1,791
1989	23,282.28	9,120	16,887	15,708	43.21	364
1990	45,583.31	16,994	31,467	32,350	44.02	735
1991	60,134.74	21,274	39,392	44,797	44.84	999
1992	30,012.05	10,034	18,580	23,437	45.67	513
1993	268,483.65	84,648	156,739	219,138	46.49	4,714
1994	444,086.68	131,308	243,137	378,584	47.33	7,999
1995	284,855.46	78,643	145,620	253,178	48.17	5,256
1996	1,692,569.12	433,636	802,944	1,566,653	49.02	31,959
1997	65,702.86	15,527	28,751	63,233	49.87	1,268
1998	198,532.43	42,998	79,617	198,328	50.72	3,910
1999	55,368.62	10,876	20,139	57,377	51.58	1,112
2000	31,431.82	5,536	10,251	33,754	52.45	644
2001	11,428.44	1,781	3,298	12,702	53.32	238
2002	134,662.33	18,231	33,757	154,770	54.20	2,856
2003	190,439.05	21,862	40,481	226,134	55.08	4,106
2004	530,434.90	49,978	92,542	650,067	55.96	11,617
2005	525,596.88	38,631	71,531	664,305	56.85	11,685
2006	65,017.92	3,413	6,320	84,705	57.75	1,467
2007	251,547.18	7,994	14,801	337,365	58.64	5,753
2008	2,122.59	22	41	2,931	59.55	49
	10,072,255.17	4,507,493	8,126,424	5,974,739		124,574

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 48.0 1.24  
Schedule JJS2010-2

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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 60-R2						
NET SALVAGE PERCENT.. -15						
1928	931.75	916	1,072			
1929	1,086.69	1,061	1,250			
1930	1,059.99	1,029	1,219			
1933	70.91	67	82			
1938	5,454.52	5,004	6,273			
1939	93.67	85	108			
1940	647.23	584	744			
1941	1,428.65	1,279	1,643			
1942	592.50	526	681			
1945	117.10	101	135			
1947	3,296.34	2,786	3,791			
1948	291,493.93	243,804	335,218			
1950	1,288.17	1,054	1,481			
1951	16,692.78	13,495	19,197			
1952	4,403.20	3,518	5,064			
1953	1,615.15	1,274	1,857			
1954	14,421.35	11,233	16,585			
1955	28,925.11	22,230	33,264			
1956	2,615.14	1,983	3,007			
1957	84,168.64	62,916	96,794			
1958	5,564.06	4,100	6,399			
1959	71,467.31	51,860	82,187			
1960	9,386.76	6,707	10,795			
1961	12,833.54	9,025	14,759			
1962	2,135.23	1,477	2,456			
1963	17,382.10	11,818	19,989			
1964	8,122.74	5,425	9,341			
1965	18,665.45	12,242	21,465			
1966	1,305.17	840	1,498			
1967	14,530.00	9,174	16,359	351	26.41	13
1968	128,882.19	79,769	142,244	5,971	27.71	215
1969	1,459.26	884	1,576	102	28.38	4
1970	1,778,195.09	1,054,772	1,880,874	164,050	29.05	5,647
1971	38,865.09	22,549	40,209	4,486	29.73	151
1972	12,416.89	7,040	12,554	1,725	30.42	57
1973	10,950.53	6,064	10,813	1,780	31.11	57
1974	66,939.07	36,165	64,490	12,490	31.81	393

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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 60-R2						
NET SALVAGE PERCENT.. -15						
1975	630,340.52	331,855	591,765	133,127	32.53	4,092
1976	116,042.95	59,518	106,133	27,316	33.24	822
1977	68,006.43	33,926	60,497	17,710	33.97	521
1978	788,788.18	382,527	682,124	224,982	34.70	6,484
1979	993,192.93	467,491	833,631	308,541	35.44	8,706
1980	101,455.56	46,296	82,555	34,119	36.19	943
1981	112,654.33	49,787	88,780	40,772	36.94	1,104
1982	22,904.85	9,791	17,459	8,882	37.70	236
1983	18,407.35	7,595	13,543	7,625	38.47	198
1984	91,420.25	36,355	64,828	40,305	39.25	1,027
1985	132,775.35	50,816	90,615	62,077	40.03	1,551
1986	21,090.88	7,757	13,832	10,423	40.81	255
1987	34,717.66	12,237	21,821	18,104	41.61	435
1988	51,004.75	17,198	30,668	27,987	42.41	660
1989	18,126.64	5,833	10,401	10,445	43.21	242
1990	1,937.02	593	1,057	1,171	44.02	27
1991	25,045.77	7,278	12,978	15,825	44.84	353
1992	22,880.98	6,284	11,206	15,107	45.67	331
1993	231,799.82	60,032	107,050	159,520	46.49	3,431
1994	293,412.68	71,264	127,079	210,346	47.33	4,444
1995	19,037.32	4,317	7,698	14,195	48.17	295
1996	661,293.70	139,169	248,168	512,320	49.02	10,451
1997	75,216.17	14,601	26,037	60,462	49.87	1,212
1998	160,439.76	28,543	50,898	133,608	50.72	2,634
1999	2,119.28	342	610	1,827	51.58	35
2000	38,988.43	5,640	10,057	34,780	52.45	663
2002	9,219.44	1,025	1,828	8,774	54.20	162
2003	18,059.97	1,703	3,037	17,732	55.08	322
2004	53,641.63	4,152	7,404	54,284	55.96	970
2005	102,615.37	6,195	11,046	106,962	56.85	1,881
2006	37,066.56	1,598	2,850	39,777	57.75	689
2007	68,896.26	1,799	3,208	76,023	58.64	1,296
2008	20,046.02	173	308	22,745	59.55	382
	7,702,148.11	3,568,546	6,208,644	2,648,831		63,391

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.8 0.82

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

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 60-R3						
NET SALVAGE PERCENT.. 0						
1981	3,432.69	1,466	1,657	1,776	34.38	52
1994	9,235.96	2,152	2,433	6,803	46.02	148
1998	3,479.22	591	668	2,811	49.80	56
	16,147.87	4,209	4,758	11,390		256
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.5	1.59

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

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 50-S3						
NET SALVAGE PERCENT.. 0						
1981	31,024.88	16,536	29,516	1,509	23.35	65
1994	667.12	193	344	323	35.52	9
	31,692.00	16,729	29,860	1,832		74
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.8	0.23

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 361 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 50-R3						
NET SALVAGE PERCENT.. -10						
1920	15,397.85	16,938	16,938			
1947	376.04	365	331	83	5.83	14
1948	209.06	202	183	47	6.13	8
1950	313.71	298	270	75	6.75	11
1951	244.44	231	209	60	7.08	8
1955	205.44	187	170	56	8.56	7
1969	2,679.37	2,002	1,815	1,132	16.03	71
1977	484.15	301	273	260	21.72	12
1980	4,284.44	2,446	2,218	2,495	24.05	104
1993	7,777.00	2,534	2,298	6,257	35.19	178
1995	190,587.37	54,382	49,310	160,336	37.03	4,330
1996	556,816.45	147,490	133,734	478,764	37.96	12,612
1997	150,134.61	36,696	33,274	131,874	38.89	3,391
1998	891,090.51	199,177	180,601	799,599	39.84	20,070
1999	7,042.89	1,429	1,296	6,451	40.78	158
2000	59,773.96	10,862	9,849	55,902	41.74	1,339
2001	5,891.13	947	859	5,621	42.69	132
2005	168,446.43	12,711	11,525	173,766	46.57	3,731
2007	20,707.69	674	611	22,167	48.52	457
	2,082,462.54	489,872	445,764	1,844,945		46,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.6	2.24

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION 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 50-R2.5						
NET SALVAGE PERCENT.. -10						
1920	27,228.14	29,274	29,951			
1922	1,368.22	1,455	1,505			
1928	2,128.06	2,189	2,341			
1931	583.42	591	642			
1932	9,836.21	9,920	10,820			
1936	745.44	737	820			
1938	2,231.07	2,185	2,454			
1940	175.99	171	194			
1941	830.67	801	914			
1942	19,692.85	18,872	21,662			
1943	143.98	137	158			
1944	1,099.05	1,041	1,209			
1945	438.56	413	482			
1946	1,455.94	1,362	1,602			
1947	5,792.43	5,384	6,372			
1948	305,843.47	282,330	336,428			
1949	19,994.33	18,325	21,994			
1950	37,333.68	33,954	41,067			
1951	99,541.44	89,808	109,496			
1952	78,257.05	70,020	86,083			
1953	29,636.20	26,288	32,600			
1954	49,536.06	43,526	54,490			
1955	29,798.06	25,927	32,778			
1956	154,674.64	133,221	170,142			
1957	122,306.10	104,185	134,537			
1958	44,369.57	37,366	48,807			
1959	60,537.93	50,370	66,592			
1960	81,218.94	66,720	89,341			
1961	83,871.90	67,995	92,259			
1962	136,913.42	109,460	150,605			
1963	175,296.54	138,102	192,826			
1964	113,572.17	88,125	124,929			
1965	77,066.62	58,850	84,773			
1966	50,977.23	38,277	56,075			
1967	132,537.05	97,796	143,580	2,211	16.46	134
1968	379,828.97	275,171	403,996	13,816	17.07	809
1969	323,069.80	229,644	337,155	18,222	17.69	1,030

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION 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)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -10						
1970	353,618.14	246,458	361,840	27,140	18.32	1,481
1971	449,999.31	307,197	451,015	43,984	18.97	2,319
1972	172,222.32	115,069	168,940	20,505	19.63	1,045
1973	150,756.28	98,504	144,620	21,212	20.30	1,045
1974	49,937.93	31,871	46,792	8,140	20.99	388
1975	847,582.59	528,078	775,304	157,037	21.68	7,243
1976	197,656.81	120,061	176,269	41,153	22.39	1,838
1977	679,308.69	401,865	590,003	157,237	23.11	6,804
1978	77,231.70	44,448	65,257	19,698	23.84	826
1979	502,664.13	281,110	412,715	140,216	24.58	5,704
1980	279,586.15	151,743	222,783	84,762	25.33	3,346
1981	414,523.12	218,047	320,128	135,847	26.09	5,207
1982	789,864.13	402,104	590,354	278,497	26.86	10,368
1983	148,582.13	73,123	107,356	56,084	27.63	2,030
1984	270,015.02	128,192	188,207	108,810	28.42	3,829
1985	307,032.00	140,363	206,076	131,659	29.22	4,506
1986	1,114,409.27	489,850	719,179	506,671	30.02	16,878
1987	526,059.94	221,745	325,557	253,109	30.84	8,207
1988	1,164,783.50	469,967	689,987	591,275	31.66	18,676
1989	1,801,811.71	694,094	1,019,042	962,951	32.49	29,638
1990	1,120,344.26	410,875	603,231	629,148	33.33	18,876
1991	814,837.62	283,596	416,365	479,956	34.18	14,042
1992	690,400.37	227,376	333,825	425,615	35.03	12,150
1993	1,418,412.18	440,304	646,437	913,816	35.89	25,462
1994	433,616.19	126,304	185,435	291,543	36.76	7,931
1995	1,185,576.88	322,382	473,309	830,826	37.64	22,073
1996	3,001,219.60	757,988	1,112,848	2,188,494	38.52	56,814
1997	821,237.84	191,332	280,906	622,456	39.41	15,794
1998	1,206,969.30	257,567	378,150	949,516	40.30	23,561
1999	526,111.03	101,855	149,540	429,182	41.20	10,417
2000	1,758,214.41	305,191	448,069	1,485,967	42.11	35,288
2001	362,169.82	55,615	81,652	316,735	43.02	7,363
2002	781,070.87	104,304	153,135	706,043	43.93	16,072
2003	1,114,758.49	126,057	185,072	1,041,162	44.86	23,209
2004	124,962.40	11,602	17,034	120,425	45.78	2,631
2005	3,115,779.98	225,520	331,099	3,096,259	46.71	66,287
2006	153,328.35	7,927	11,638	157,023	47.65	3,295



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION 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 50-R2.5						
NET SALVAGE PERCENT.. -10						
2007	119,217.63	3,698	5,429	125,710	48.59	2,587
2008	6,898,732.04	71,333	104,729	7,483,876	49.53	151,098
	38,604,535.33	11,354,707	16,391,006	26,073,988		648,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.2	1.68

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 52-S2.5						
NET SALVAGE PERCENT.. -80						
1930	1,102.48	1,803	1,579	405	4.75	85
1931	1,023.54	1,667	1,460	382	4.95	77
1932	393.74	639	560	149	5.14	29
1933	246.84	399	350	94	5.34	18
1934	127.20	205	180	49	5.55	9
1935	142.02	227	199	57	5.75	10
1936	83.79	134	117	34	5.96	6
1937	3,253.41	5,160	4,520	1,336	6.18	216
1938	2,579.87	4,072	3,567	1,077	6.40	168
1939	669.68	1,052	922	283	6.62	43
1940	360.93	564	494	156	6.85	23
1941	509.48	792	694	223	7.08	31
1942	1,466.53	2,268	1,987	653	7.32	89
1943	276.17	425	372	125	7.57	17
1944	263.39	403	353	121	7.83	15
1945	548.16	833	730	257	8.09	32
1946	778.36	1,176	1,030	371	8.35	44
1947	7,804.98	11,717	10,264	3,785	8.63	439
1948	9,547.70	14,242	12,476	4,710	8.91	529
1949	10,975.22	16,257	14,242	5,513	9.21	599
1950	9,643.53	14,184	12,426	4,932	9.51	519
1951	9,033.80	13,191	11,556	4,705	9.82	479
1952	12,325.49	17,860	15,646	6,540	10.14	645
1953	13,910.26	19,998	17,519	7,519	10.47	718
1954	19,605.68	27,946	24,481	10,809	10.82	999
1955	44,622.81	63,068	55,249	25,072	11.17	2,245
1956	53,405.42	74,799	65,526	30,604	11.54	2,652
1957	185,186.70	256,935	225,082	108,254	11.92	9,082
1958	136,038.12	186,908	163,737	81,132	12.31	6,591
1959	181,298.23	246,515	215,954	110,383	12.72	8,678
1960	167,089.41	224,759	196,895	103,866	13.14	7,905
1961	175,798.92	233,848	204,858	111,580	13.57	8,223
1962	216,264.60	284,327	249,079	140,197	14.02	10,000
1963	190,553.26	247,403	216,732	126,264	14.49	8,714
1964	176,476.81	226,204	198,161	119,497	14.97	7,982
1965	249,610.84	315,723	276,582	172,718	15.46	11,172
1966	183,985.29	229,404	200,964	130,210	15.98	8,148

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 52-S2.5						
NET SALVAGE PERCENT.. -80						
1967	170,951.08	210,013	183,977	123,735	16.51	7,495
1968	223,323.91	270,092	236,608	165,375	17.06	9,694
1969	201,712.17	239,997	210,244	152,838	17.63	8,669
1970	410,823.22	480,367	420,815	318,667	18.22	17,490
1971	327,860.59	376,574	329,890	260,259	18.82	13,829
1972	212,850.96	239,840	210,107	173,025	19.45	8,896
1973	263,789.99	291,398	255,273	219,549	20.09	10,928
1974	397,165.09	429,653	376,388	338,509	20.75	16,314
1975	422,530.06	446,978	391,566	368,988	21.44	17,210
1976	393,681.74	406,894	356,451	352,176	22.14	15,907
1977	449,292.27	453,210	397,025	411,701	22.86	18,010
1978	283,567.69	278,792	244,230	266,192	23.60	11,279
1979	370,526.46	354,483	310,537	356,411	24.36	14,631
1980	432,949.20	402,513	352,613	426,696	25.14	16,973
1981	709,924.53	640,593	561,178	716,686	25.93	27,639
1982	533,630.71	466,436	408,611	551,924	26.75	20,633
1983	516,994.32	437,005	382,829	547,761	27.58	19,861
1984	490,591.32	400,470	350,823	532,241	28.42	18,728
1985	642,417.12	504,978	442,375	713,976	29.29	24,376
1986	666,159.59	503,617	441,183	757,904	30.16	25,129
1987	844,138.93	611,883	536,027	983,423	31.06	31,662
1988	750,062.81	520,334	455,827	894,286	31.96	27,981
1989	721,781.96	477,719	418,496	880,712	32.88	26,786
1990	834,885.44	525,677	460,508	1,042,286	33.81	30,828
1991	806,667.84	481,920	422,176	1,029,826	34.74	29,644
1992	940,630.09	531,136	465,290	1,227,844	35.69	34,403
1993	540,861.41	287,392	251,764	721,787	36.65	19,694
1994	712,268.02	354,752	310,773	971,309	37.61	25,826
1995	760,410.50	353,272	309,476	1,059,263	38.58	27,456
1996	744,859.14	320,707	280,948	1,059,798	39.56	26,790
1997	650,908.55	258,228	226,215	945,420	40.54	23,321
1998	707,794.91	256,462	224,668	1,049,363	41.53	25,268
1999	730,415.03	239,678	209,965	1,104,782	42.52	25,983
2000	1,008,480.54	296,433	259,684	1,555,581	43.51	35,752
2001	692,763.68	179,564	157,303	1,089,672	44.51	24,482
2002	774,845.71	174,340	152,727	1,241,995	45.50	27,297
2003	599,719.68	114,211	100,052	979,443	46.50	21,063

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 52-S2.5						
NET SALVAGE PERCENT.. -80						
2004	701,384.46	109,206	95,668	1,166,824	47.50	24,565
2005	1,565,375.39	189,630	166,121	2,651,555	48.50	54,671
2006	880,953.14	76,273	66,817	1,518,899	49.50	30,685
2007	1,098,423.31	56,942	49,883	1,927,279	50.50	38,164
2008	1,714,109.04	29,620	25,948	3,059,448	51.50	59,407
	28,969,484.26	17,026,389	14,915,602	37,229,470		1,092,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.1	3.77

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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 55-R1						
NET SALVAGE PERCENT.. -25						
1928	17,498.47	18,043	21,873			
1929	19,528.83	19,980	24,411			
1930	11,150.66	11,318	13,938			
1931	2,393.78	2,410	2,992			
1932	7,346.10	7,336	9,183			
1933	982.27	972	1,228			
1934	421.83	414	527			
1935	891.40	867	1,114			
1936	10,201.08	9,835	12,751			
1937	108,463.78	103,610	135,580			
1938	5,880.96	5,564	7,351			
1939	12,038.91	11,280	15,049			
1940	10,879.81	10,096	13,600			
1941	12,457.59	11,444	15,572			
1942	9,436.61	8,579	11,796			
1943	3,997.31	3,596	4,997			
1944	8,625.94	7,675	10,782			
1945	8,299.41	7,303	10,288	86	16.28	5
1946	18,469.96	16,069	22,637	450	16.72	27
1947	51,477.42	44,258	62,347	2,000	17.17	116
1948	114,692.87	97,432	137,254	6,112	17.62	347
1949	90,640.68	76,082	107,178	6,123	18.07	339
1950	61,906.36	51,313	72,286	5,097	18.53	275
1951	45,857.55	37,517	52,851	4,471	19.00	235
1952	49,914.09	40,293	56,761	5,632	19.48	289
1953	56,029.69	44,621	62,858	7,179	19.96	360
1954	36,055.87	28,322	39,898	5,172	20.44	253
1955	53,399.92	41,352	58,253	8,497	20.93	406
1956	66,966.83	51,096	71,980	11,729	21.43	547
1957	103,360.53	77,663	109,405	19,796	21.94	902
1958	99,215.65	73,395	103,393	20,627	22.45	919
1959	113,105.39	82,341	115,995	25,387	22.97	1,105
1960	92,624.52	66,331	93,442	22,339	23.49	951
1961	68,756.93	48,413	68,200	17,746	24.02	739
1962	83,727.33	57,929	81,606	23,053	24.56	939
1963	87,924.62	59,745	84,164	25,742	25.10	1,026
1964	118,323.48	78,922	111,179	36,725	25.65	1,432

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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 55-R1						
NET SALVAGE PERCENT.. -25						
1965	249,396.75	163,230	229,945	81,801	26.20	3,122
1966	207,359.37	133,047	187,426	71,773	26.77	2,681
1967	97,101.71	61,065	86,023	35,354	27.33	1,294
1968	142,454.88	87,699	123,543	54,526	27.91	1,954
1969	144,539.10	87,085	122,678	57,996	28.49	2,036
1970	377,916.03	222,734	313,770	158,625	29.07	5,457
1971	242,686.64	139,696	196,792	106,566	29.67	3,592
1972	132,454.04	74,439	104,864	60,704	30.27	2,005
1973	194,201.28	106,495	150,022	92,730	30.87	3,004
1974	241,295.76	128,973	181,687	119,933	31.48	3,810
1975	296,792.27	154,480	217,619	153,371	32.10	4,778
1976	373,308.56	189,034	266,296	200,340	32.72	6,123
1977	462,337.90	227,586	320,605	257,317	33.34	7,718
1978	198,900.83	95,075	133,934	114,692	33.97	3,376
1979	309,890.53	143,596	202,286	185,077	34.61	5,348
1980	300,459.88	134,869	189,992	185,583	35.25	5,265
1981	513,583.83	222,960	314,088	327,892	35.90	9,133
1982	466,631.99	195,694	275,678	307,612	36.55	8,416
1983	370,147.89	149,725	210,920	251,765	37.20	6,768
1984	313,963.36	122,289	172,271	220,183	37.86	5,816
1985	524,779.24	196,530	276,855	379,119	38.52	9,842
1986	526,809.82	189,322	266,701	391,811	39.19	9,998
1987	500,627.02	172,278	242,691	383,093	39.86	9,611
1988	432,557.74	142,257	200,400	340,297	40.53	8,396
1989	768,078.96	240,697	339,074	621,025	41.21	15,070
1990	1,446,903.77	431,358	607,662	1,200,968	41.88	28,676
1991	599,158.61	169,262	238,443	510,505	42.57	11,992
1992	680,182.20	181,609	255,836	594,392	43.25	13,743
1993	499,119.91	125,466	176,746	447,154	43.94	10,176
1994	504,555.52	118,886	167,477	463,217	44.63	10,379
1995	574,636.82	126,420	178,090	540,206	45.32	11,920
1996	548,514.53	112,103	157,922	527,721	46.01	11,470
1997	606,302.44	114,212	160,893	596,985	46.71	12,781
1998	668,815.72	115,371	162,525	673,495	47.41	14,206
1999	415,936.15	65,042	91,626	428,294	48.12	8,901
2000	897,575.08	125,885	177,337	944,632	48.83	19,345
2001	465,609.20	57,794	81,416	500,596	49.54	10,105

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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 55-R1						
NET SALVAGE PERCENT . . -25						
2002	257,611.94	27,822	39,193	282,822	50.25	5,628
2003	352,289.77	32,279	45,472	394,890	50.97	7,747
2004	760,509.05	57,038	80,351	870,285	51.70	16,833
2005	1,559,696.57	91,437	128,809	1,820,812	52.42	34,735
2006	742,711.33	31,194	43,943	884,446	53.15	16,641
2007	952,330.27	24,046	33,874	1,156,539	53.89	21,461
2008	1,279,530.37	10,716	15,096	1,584,317	54.63	29,001
	23,863,209.06	7,112,211	9,993,590	19,835,424		451,565
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.9	1.89

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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 65-R3						
NET SALVAGE PERCENT.. -35						
1937	4,451.20	5,051	4,583	1,426	10.36	138
1938	14,279.14	16,088	14,598	4,679	10.75	435
1939	12.14	14	13	3	11.15	
1944	15.73	17	15	6	13.35	
1951	16.49	16	15	7	17.05	
1953	1,753.76	1,703	1,545	823	18.23	45
1956	6.23	6	5	3	20.10	
1957	38.33	35	32	20	20.75	1
1958	1,098.17	994	902	581	21.41	27
1962	850.19	721	654	494	24.16	20
1963	2,502.86	2,086	1,893	1,486	24.87	60
1964	528.85	433	393	321	25.59	13
1965	37,559.33	30,164	27,370	23,335	26.33	886
1966	67,493.47	53,166	48,242	42,874	27.07	1,584
1967	104,535.20	80,722	73,246	67,877	27.82	2,440
1968	72,049.56	54,499	49,452	47,815	28.58	1,673
1969	8,663.50	6,415	5,821	5,875	29.35	200
1970	47,230.00	34,208	31,040	32,721	30.13	1,086
1971	100,138.06	70,905	64,338	70,848	30.91	2,292
1972	46,411.13	32,092	29,120	33,535	31.71	1,058
1973	19,461.03	13,131	11,915	14,357	32.51	442
1974	43,145.06	28,389	25,760	32,486	33.32	975
1975	62,196.21	39,867	36,175	47,790	34.14	1,400
1976	62,058.25	38,722	35,136	48,643	34.96	1,391
1977	126,063.69	76,448	69,368	100,818	35.80	2,816
1978	44,533.29	26,230	23,801	36,319	36.64	991
1979	129,423.91	73,942	67,094	107,628	37.49	2,871
1980	102,072.63	56,525	51,290	86,508	38.34	2,256
1981	61,067.95	32,713	29,683	52,759	39.21	1,346
1982	49,368.56	25,553	23,186	43,462	40.08	1,084
1983	24,225.12	12,100	10,979	21,725	40.95	531
1984	26,108.70	12,565	11,401	23,846	41.83	570
1985	73,708.80	34,111	30,952	68,555	42.72	1,605
1986	64,551.79	28,662	26,007	61,138	43.62	1,402
1987	98,504.04	41,902	38,021	94,959	44.52	2,133
1988	260,168.00	105,754	95,959	255,268	45.43	5,619
1989	96,374.92	37,353	33,893	96,213	46.34	2,076



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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 65-R3						
NET SALVAGE PERCENT.. -35						
1990	134,327.68	49,488	44,905	136,437	47.26	2,887
1991	101,490.55	35,459	32,175	104,837	48.18	2,176
1992	150,508.23	49,679	45,078	158,108	49.11	3,219
1993	128,279.93	39,831	36,142	137,036	50.05	2,738
1994	199,830.47	58,136	52,752	217,019	50.99	4,256
1995	242,548.82	65,848	59,749	267,692	51.93	5,155
1996	304,371.34	76,633	69,536	341,365	52.88	6,455
1997	325,884.30	75,582	68,582	371,362	53.83	6,899
1998	571,537.85	121,292	110,058	661,518	54.78	12,076
1999	396,758.15	76,326	69,257	466,367	55.74	8,367
2000	557,054.16	95,883	87,003	665,020	56.71	11,727
2001	220,638.27	33,599	30,487	267,375	57.67	4,636
2002	419,579.71	55,397	50,266	516,167	58.64	8,802
2003	580,056.45	64,917	58,905	724,171	59.61	12,148
2004	455,939.86	41,732	37,867	577,652	60.59	9,534
2005	426,943.86	30,490	27,666	548,708	61.56	8,913
2006	216,652.94	11,056	10,032	282,449	62.54	4,516
2007	237,127.74	7,299	6,623	313,499	63.52	4,935
2008	188,251.76	1,906	1,729	252,411	64.51	3,913
	7,710,447.36	2,063,855	1,872,709	8,536,396		164,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					51.8	2.14

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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 55-R2						
NET SALVAGE PERCENT.. -5						
1928	214.95	201	226			
1937	10,903.23	9,632	11,448			
1939	238.57	208	250			
1940	381.35	330	397	3	9.73	
1941	18.80	16	19	1	10.08	
1944	8.47	7	8	1	11.17	
1950	2,393.20	1,891	2,277	236	13.62	17
1953	4,525.13	3,457	4,163	588	14.98	39
1954	2,634.20	1,989	2,395	371	15.45	24
1958	1,106.95	793	955	207	17.47	12
1962	762.88	515	620	181	19.65	9
1963	6,203.00	4,119	4,960	1,553	20.22	77
1964	2,389.93	1,560	1,879	630	20.80	30
1965	60,794.28	38,996	46,958	16,876	21.40	789
1966	88,334.87	55,651	67,014	25,738	22.00	1,170
1967	68,346.60	42,262	50,891	20,873	22.61	923
1968	106,761.27	64,749	77,969	34,130	23.23	1,469
1969	53,451.29	31,766	38,252	17,872	23.87	749
1970	101,684.86	59,193	71,279	35,490	24.51	1,448
1971	131,347.08	74,819	90,095	47,819	25.16	1,901
1972	74,895.85	41,719	50,237	28,404	25.82	1,100
1973	92,973.88	50,608	60,941	36,682	26.49	1,385
1974	99,619.86	52,928	63,735	40,866	27.17	1,504
1975	206,682.23	107,119	128,990	88,026	27.85	3,161
1976	183,101.71	92,456	111,333	80,924	28.55	2,834
1977	265,493.22	130,519	157,168	121,600	29.25	4,157
1978	246,374.73	117,783	141,831	116,862	29.96	3,901
1979	221,424.17	102,809	123,800	108,695	30.68	3,543
1980	158,190.77	71,240	85,786	80,314	31.41	2,557
1981	157,400.34	68,670	82,691	82,579	32.15	2,569
1982	111,754.35	47,172	56,803	60,539	32.89	1,841
1983	169,991.64	69,326	83,481	95,010	33.64	2,824
1984	106,145.24	41,739	50,261	61,192	34.40	1,779
1985	216,715.40	82,032	98,781	128,770	35.17	3,661
1986	217,696.25	79,203	95,374	133,207	35.94	3,706
1987	248,613.78	86,771	104,488	156,556	36.72	4,264
1988	544,821.59	181,916	219,059	353,004	37.51	9,411

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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 55-R2						
NET SALVAGE PERCENT.. -5						
1989	440,535.17	140,388	169,052	293,510	38.31	7,661
1990	408,464.43	123,906	149,205	279,683	39.11	7,151
1991	434,372.80	125,060	150,594	305,497	39.92	7,653
1992	456,724.03	124,446	149,855	329,705	40.73	8,095
1993	485,113.31	124,541	149,969	359,400	41.55	8,650
1994	433,636.74	104,496	125,832	329,487	42.38	7,775
1995	557,558.38	125,518	151,146	434,290	43.21	10,051
1996	593,395.41	124,052	149,380	473,685	44.05	10,753
1997	841,395.72	162,381	195,535	687,931	44.89	15,325
1998	1,304,135.48	230,323	277,350	1,091,992	45.75	23,869
1999	1,138,027.47	182,466	219,721	975,208	46.60	20,927
2000	1,533,053.89	220,691	265,751	1,343,956	47.46	28,318
2001	148,542.07	18,919	22,782	133,187	48.33	2,756
2002	401,889.54	44,435	53,508	368,476	49.21	7,488
2003	501,220.79	47,102	56,719	469,563	50.08	9,376
2004	253,320.64	19,497	23,478	242,509	50.97	4,758
2005	1,729,710.91	104,068	125,316	1,690,880	51.85	32,611
2006	371,320.55	15,946	19,202	370,685	52.75	7,027
2007	711,695.33	18,308	22,046	725,234	53.65	13,518
2008	1,067,051.78	9,187	11,062	1,109,342	54.55	20,336
	17,775,560.36	3,881,894	4,674,317	13,990,019		316,952
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.1	1.78

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

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						
1928	0.52	1	1			
1937	1,600.33	1,637	1,760			
1938	0.53	1	1			
1939	1.04	1	1			
1940	19.44	20	21			
1941	275.09	275	303			
1942	1.99	2	2			
1943	2,543.72	2,520	2,798			
1944	2,914.71	2,871	3,206			
1945	1,583.36	1,551	1,742			
1947	23,488.63	22,742	25,837			
1948	7,891.59	7,595	8,681			
1949	17,324.87	16,567	19,057			
1950	12,899.88	12,257	14,190			
1951	11,206.71	10,577	12,327			
1952	9,726.17	9,115	10,699			
1953	10,963.53	10,203	12,060			
1954	6,194.47	5,721	6,814			
1955	40,328.12	36,948	44,361			
1956	56,386.92	51,221	62,026			
1957	32,584.14	29,334	35,843			
1958	32,008.47	28,544	35,209			
1959	39,814.16	35,155	43,796			
1960	37,491.20	32,753	41,240			
1961	57,688.93	49,821	63,458			
1962	51,558.79	43,999	56,715			
1963	57,411.79	48,375	63,153			
1964	51,400.75	42,745	56,541			
1965	107,615.54	88,226	118,377			
1966	154,973.47	125,160	170,471			
1967	231,037.30	183,668	254,141			
1968	234,016.68	182,999	257,418			
1969	314,110.55	241,312	345,522			
1970	329,671.31	248,697	362,638			
1971	350,420.73	259,301	385,463			
1972	255,306.23	185,156	280,837			
1973	525,442.19	373,148	577,986			

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

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						
1974	390,300.28	271,036	429,330			
1975	252,229.11	171,160	277,452			
1976	381,823.16	252,927	420,005			
1977	555,508.69	358,753	611,060			
1978	513,191.09	322,787	564,510			
1979	416,334.61	254,722	457,968			
1980	333,961.25	198,446	365,011	2,346	20.69	113
1981	293,594.52	169,228	311,269	11,685	21.42	546
1982	298,987.45	166,943	307,066	21,820	22.16	985
1983	396,436.24	214,072	393,753	42,327	22.91	1,848
1984	498,878.81	260,115	478,442	70,325	23.67	2,971
1985	756,867.67	380,394	699,677	132,877	24.44	5,437
1986	556,239.89	268,975	494,739	117,125	25.22	4,644
1987	425,951.23	197,633	363,516	105,030	26.02	4,037
1988	675,483.89	300,185	552,145	190,887	26.82	7,117
1989	1,011,241.15	429,373	789,767	322,598	27.63	11,676
1990	754,885.54	305,412	561,759	268,615	28.45	9,442
1991	809,019.04	310,849	571,760	318,161	29.28	10,866
1992	841,211.03	306,007	562,854	362,478	30.12	12,034
1993	919,552.17	315,388	580,109	431,398	30.97	13,930
1994	856,943.95	275,910	507,495	435,143	31.83	13,671
1995	1,021,395.43	307,399	565,414	558,121	32.69	17,073
1996	842,565.54	235,413	433,007	493,815	33.57	14,710
1997	868,647.36	223,972	411,963	543,549	34.45	15,778
1998	1,050,022.12	248,215	456,554	698,470	35.33	19,770
1999	1,155,371.36	247,700	455,607	815,301	36.23	22,503
2000	1,408,774.03	271,034	498,526	1,051,125	37.13	28,309
2001	462,784.21	78,854	145,040	364,023	38.03	9,572
2002	1,468,594.49	217,117	399,354	1,216,100	38.95	31,222
2003	1,393,313.01	175,028	321,938	1,210,706	39.86	30,374
2004	1,305,628.01	134,427	247,258	1,188,933	40.79	29,148
2005	2,143,948.13	172,395	317,095	2,041,248	41.71	48,939
2006	1,279,266.53	73,455	135,109	1,272,084	42.65	29,826
2007	2,192,306.12	75,481	138,836	2,272,701	43.59	52,138
2008	2,259,272.20	25,846	47,540	2,437,659	44.53	54,742
	33,858,433.16	10,606,869	18,247,623	18,996,650		503,421

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 37.7 1.49

KCP&L - GREATER MISSOURI OPERATIONS  
L&P 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						
1920	14.39	29	29			
1928	3.19	6	6			
1929	2.57	5	5			
1930	0.10					
1938	41.49	77	67	16	3.80	4
1939	158.66	295	257	60	4.07	15
1940	227.09	420	366	88	4.34	20
1941	248.14	456	397	99	4.62	21
1942	247.83	453	394	102	4.91	21
1943	54.05	98	85	23	5.20	4
1944	8.08	15	13	3	5.51	1
1945	2.79	5	4	2	5.82	
1946	416.10	742	646	186	6.16	30
1947	4,067.18	7,207	6,272	1,862	6.50	286
1948	8,690.46	15,287	13,304	4,077	6.87	593
1949	8,920.85	15,569	13,549	4,293	7.26	591
1950	22,161.36	38,357	33,381	10,942	7.67	1,427
1951	18,527.59	31,782	27,659	9,396	8.11	1,159
1952	26,297.27	44,679	38,883	13,712	8.58	1,598
1953	29,187.28	49,087	42,719	15,656	9.07	1,726
1954	34,375.02	57,173	49,756	18,994	9.60	1,979
1955	84,326.95	138,617	120,633	48,021	10.15	4,731
1956	50,991.32	82,800	72,058	29,925	10.72	2,792
1957	61,004.04	97,753	85,071	36,937	11.33	3,260
1958	63,122.55	99,759	86,817	39,428	11.96	3,297
1959	74,130.36	115,480	100,498	47,763	12.60	3,791
1960	63,630.55	97,635	84,968	42,293	13.27	3,187
1961	54,794.80	82,784	72,044	37,546	13.94	2,693
1962	57,532.01	85,527	74,431	40,633	14.63	2,777
1963	62,574.31	91,496	79,626	45,523	15.33	2,970
1964	55,470.68	79,700	69,360	41,581	16.05	2,591
1965	91,906.28	129,735	112,904	70,909	16.77	4,228
1966	61,045.47	84,585	73,611	48,480	17.51	2,769
1967	57,248.45	77,812	67,717	46,780	18.26	2,562
1968	70,157.44	93,464	81,338	58,977	19.03	3,099
1969	60,461.24	78,902	68,666	52,256	19.81	2,638
1970	62,550.24	79,889	69,525	55,575	20.60	2,698

KCP&L - GREATER MISSOURI OPERATIONS  
L&P 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						
1971	67,024.71	83,700	72,841	61,208	21.41	2,859
1972	45,546.38	55,585	48,374	42,719	22.22	1,923
1973	48,413.67	57,670	50,188	46,639	23.05	2,023
1974	40,195.40	46,683	40,627	39,764	23.90	1,664
1975	45,915.51	51,958	45,217	46,614	24.75	1,883
1976	60,482.61	66,591	57,952	63,013	25.62	2,460
1977	56,596.34	60,592	52,731	60,462	26.49	2,282
1978	50,493.74	52,473	45,665	55,322	27.38	2,021
1979	52,258.98	52,667	45,834	58,684	28.28	2,075
1980	54,988.60	53,680	46,716	63,261	29.18	2,168
1981	70,118.55	66,178	57,592	82,645	30.10	2,746
1982	68,310.15	62,244	54,169	82,451	31.03	2,657
1983	73,772.69	64,817	56,408	91,137	31.96	2,852
1984	60,358.32	51,039	44,417	76,300	32.90	2,319
1985	72,114.31	58,600	50,997	93,232	33.84	2,755
1986	72,132.59	56,206	48,914	95,351	34.79	2,741
1987	72,433.60	54,006	46,999	97,868	35.75	2,738
1988	78,623.49	55,980	48,717	108,530	36.71	2,956
1989	113,054.11	76,628	66,687	159,421	37.68	4,231
1990	113,001.01	72,750	63,312	162,690	38.65	4,209
1991	91,715.36	55,891	48,640	134,791	39.63	3,401
1992	87,805.83	50,488	43,938	131,674	40.61	3,242
1993	80,929.10	43,766	38,088	123,770	41.59	2,976
1994	97,555.19	49,402	42,993	152,117	42.57	3,573
1995	85,100.02	40,133	34,926	135,274	43.56	3,105
1996	103,967.12	45,413	39,521	168,413	44.55	3,780
1997	110,180.79	44,315	38,566	181,796	45.54	3,992
1998	172,345.58	63,320	55,105	289,586	46.53	6,224
1999	128,808.08	42,790	37,239	220,377	47.53	4,637
2000	148,525.18	44,201	38,466	258,584	48.52	5,329
2001	72,352.10	18,985	16,522	128,182	49.52	2,588
2002	61,674.11	14,049	12,226	111,122	50.51	2,200
2003	87,078.18	16,771	14,595	159,561	51.51	3,098
2004	87,593.60	13,805	12,014	163,173	52.51	3,107
2005	84,867.62	10,422	9,070	160,665	53.50	3,003
2006	86,674.68	7,610	6,623	166,726	54.50	3,059
2007	94,727.52	4,983	4,337	185,118	55.50	3,335

KCP&L - GREATER MISSOURI OPERATIONS  
L&P 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						
2008	452,273.95	7,960	6,927	897,621	56.50	15,887
	4,634,606.95	3,552,031	3,091,212	6,177,999		187,656
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.9	4.05



KCP&L - GREATER MISSOURI OPERATIONS  
L&P 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 40-S4						
NET SALVAGE PERCENT.. -15						
1967	2,279.54	2,290	2,602	19	5.06	4
1968	3,999.55	3,977	4,519	80	5.41	15
1969	543.79	535	608	17	5.79	3
1970	16.75	16	18	1	6.19	
1971	9,394.96	9,013	10,241	563	6.63	85
1972	62,023.20	58,680	66,674	4,653	7.09	656
1973	91,645.99	85,368	96,997	8,396	7.60	1,105
1974	108,850.88	99,705	113,287	11,892	8.14	1,461
1975	102,983.76	92,613	105,229	13,202	8.72	1,514
1976	155,345.91	136,934	155,588	23,060	9.34	2,469
1977	194,037.09	167,357	190,155	32,988	10.00	3,299
1978	199,161.19	167,700	190,545	38,490	10.71	3,594
1979	193,723.77	159,000	180,660	42,122	11.45	3,679
1980	158,715.58	126,707	143,968	38,555	12.23	3,152
1981	176,831.07	137,001	155,664	47,692	13.05	3,655
1982	104,297.21	78,262	88,923	31,019	13.90	2,232
1983	166,789.09	120,877	137,344	54,463	14.79	3,682
1984	120,462.74	84,158	95,622	42,910	15.70	2,733
1985	103,999.77	69,870	79,388	40,212	16.63	2,418
1986	111,931.24	72,109	81,932	46,789	17.59	2,660
1987	134,884.07	83,174	94,504	60,613	18.55	3,268
1988	159,894.57	94,091	106,909	76,970	19.53	3,941
1989	187,377.02	104,941	119,237	96,247	20.52	4,690
1990	244,855.44	130,148	147,878	133,706	21.51	6,216
1991	253,154.64	127,368	144,719	146,409	22.50	6,507
1992	278,208.06	131,975	149,953	169,986	23.50	7,233
1993	264,784.86	117,995	134,069	170,434	24.50	6,956
1994	369,388.76	153,989	174,966	249,831	25.50	9,797
1995	418,748.99	162,527	184,667	296,894	26.50	11,204
1996	497,615.88	178,831	203,193	369,065	27.50	13,421
1997	483,543.22	159,871	181,650	374,425	28.50	13,138
1998	443,994.69	134,031	152,289	358,305	29.50	12,146
1999	547,413.23	149,512	169,879	459,646	30.50	15,070
2000	495,089.24	120,987	137,469	431,884	31.50	13,711
2001	580,245.62	125,115	142,159	525,123	32.50	16,158
2002	659,984.96	123,335	140,136	618,847	33.50	18,473
2003	452,939.65	71,621	81,378	439,503	34.50	12,739

KCP&L - GREATER MISSOURI OPERATIONS  
L&P 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 40-S4						
NET SALVAGE PERCENT.. -15						
2004	535,564.29	69,289	78,728	537,171	35.50	15,132
2005	430,456.03	43,315	49,216	445,808	36.50	12,214
2006	452,882.34	32,551	36,985	483,830	37.50	12,902
2007	453,642.80	19,563	22,228	499,461	38.50	12,973
2008	260,913.08	3,751	4,262	295,788	39.50	7,488
	10,672,614.52	4,010,152	4,556,438	7,717,069		273,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.2	2.57

KCP&L - GREATER MISSOURI OPERATIONS  
L&P 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 50-S1.5						
NET SALVAGE PERCENT.. -5						
1928	1,137.59	1,075	1,194			
1929	123.83	116	130			
1930	43.89	41	46			
1931	439.80	408	462			
1932	88.12	81	93			
1933	33.88	31	36			
1934	23.62	22	25			
1935	46.44	42	49			
1936	12.31	11	13			
1937	13,955.16	12,493	14,653			
1938	1,841.33	1,638	1,933			
1939	5,121.84	4,526	5,378			
1940	4,439.34	3,897	4,661			
1941	5,437.50	4,740	5,709			
1942	3,842.69	3,326	4,035			
1943	569.23	489	598			
1944	911.91	778	958			
1945	2,344.49	1,986	2,462			
1946	8,985.32	7,551	9,435			
1947	19,501.75	16,263	20,477			
1948	28,992.62	23,982	30,442			
1949	23,133.40	18,975	24,290			
1950	12,724.84	10,349	13,361			
1951	15,277.95	12,317	16,042			
1952	28,723.92	22,952	30,160			
1953	21,542.57	17,055	22,620			
1954	47,225.94	37,032	49,587			
1955	74,901.87	58,167	78,647			
1956	33,609.56	25,832	35,290			
1957	65,038.73	49,470	68,291			
1958	40,789.59	30,700	42,829			
1959	27,887.07	20,755	29,281			
1960	33,786.73	24,855	35,476			
1961	33,575.89	24,410	35,255			
1962	28,752.59	20,644	30,190			
1963	25,050.15	17,760	26,303			
1964	24,358.72	17,039	25,577			

KCP&L - GREATER MISSOURI OPERATIONS  
L&P 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 50-S1.5						
NET SALVAGE PERCENT.. -5						
1965	37,999.82	26,222	39,900			
1966	46,773.50	31,815	49,112			
1967	41,066.19	27,527	43,119			
1968	40,061.78	26,442	42,065			
1969	74,355.47	48,296	78,073			
1970	49,562.49	31,662	52,041			
1971	72,839.71	45,721	76,482			
1972	106,010.33	65,362	111,311			
1973	103,087.84	62,369	108,242			
1974	117,281.65	69,553	123,119	27	21.76	1
1975	106,757.51	62,034	109,809	2,286	22.33	102
1976	115,946.70	65,937	116,718	5,026	22.92	219
1977	249,470.45	138,673	245,471	16,473	23.53	700
1978	215,205.77	116,824	206,795	19,171	24.15	794
1979	157,891.00	83,622	148,023	17,763	24.78	717
1980	77,814.98	40,150	71,071	10,635	25.43	418
1981	101,847.08	51,117	90,485	16,454	26.10	630
1982	101,489.07	49,488	87,601	18,963	26.78	708
1983	137,498.76	65,026	115,106	29,268	27.48	1,065
1984	88,014.06	40,311	71,356	21,059	28.19	747
1985	199,735.30	88,419	156,515	53,207	28.92	1,840
1986	137,924.79	58,913	104,285	40,536	29.66	1,367
1987	138,342.50	56,884	100,693	44,567	30.42	1,465
1988	151,516.74	59,819	105,888	53,205	31.20	1,705
1989	626,266.69	236,860	419,277	238,303	31.99	7,449
1990	90,585.95	32,720	57,919	37,196	32.80	1,134
1991	203,430.98	69,976	123,868	89,735	33.62	2,669
1992	119,658.74	39,049	69,122	56,520	34.46	1,640
1993	153,056.94	47,217	83,581	77,129	35.31	2,184
1994	175,808.79	51,023	90,318	94,281	36.18	2,606
1995	202,489.77	55,025	97,402	115,212	37.06	3,109
1996	92,321.53	23,343	41,320	55,618	37.96	1,465
1997	236,771.23	55,341	97,962	150,648	38.87	3,876
1998	377,130.13	80,860	143,134	252,853	39.79	6,355
1999	153,178.23	29,851	52,841	107,996	40.72	2,652
2000	178,617.54	31,283	55,375	132,173	41.66	3,173
2001	73,461.55	11,400	20,180	56,955	42.61	1,337