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						
2002	107,789.21	14,532	25,724	87,455	43.58	2,007
2003	245,048.49	28,046	49,645	207,656	44.55	4,661
2004	291,380.15	27,352	48,417	257,532	45.53	5,656
2005	221,538.16	16,237	28,742	203,873	46.51	4,383
2006	189,461.39	9,907	17,537	181,397	47.51	3,818
2007	199,074.34	6,271	11,100	197,928	48.50	4,081
2008	248,258.41	2,607	4,615	256,056	49.50	5,173
	7,488,093.89	2,772,894	4,657,347	3,205,156		81,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.1   1.09

Schedule JJS2010-2

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-01						
NET SALVAGE PERCENT.. -10						
1931	1.96	2	2			
1935	0.03					
1937	1.86	2	2			
1938	1,168.03	1,285	1,285			
1939	3,530.88	3,884	3,884			
1940	4,985.63	5,484	5,484			
1941	3,932.99	4,326	4,326			
1942	201.54	222	222			
1946	425.70	468	468			
1947	2,649.81	2,915	2,915			
1948	3,460.21	3,806	3,806			
1949	2,740.59	3,015	3,015			
1950	2,823.10	3,105	3,105			
1951	2,075.17	2,283	2,283			
1952	1,673.45	1,841	1,841			
1953	1,768.10	1,945	1,945			
1954	1,624.04	1,786	1,786			
1955	1,712.87	1,884	1,884			
1956	1,340.37	1,474	1,474			
1957	1,225.92	1,336	1,349			
1958	1,196.57	1,278	1,316			
1959	1,522.21	1,594	1,674			
1960	1,436.47	1,474	1,580			
1961	1,194.83	1,201	1,314			
1962	1,512.59	1,488	1,664			
1963	395.50	381	435			
1964	96.85	91	107			
1965	111.61	103	123			
1966	227.57	205	250			
1967	3,491.17	3,065	3,840			
1968	347.09	297	382			
1969	367.96	307	405			
1970	1,291.00	1,051	1,420			
1971	866.50	687	953			
1972	1,243.53	960	1,368			
1973	2,349.91	1,765	2,585			
1974	9,507.37	6,939	10,458			

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-01						
NET SALVAGE PERCENT.. -10						
1975	10,099.05	7,156	11,109			
1976	7,859.51	5,403	8,645			
1977	4,220.38	2,812	4,642			
1978	5,283.03	3,408	5,811			
1979	7,911.18	4,937	8,702			
1980	16,348.49	9,857	17,983			
1981	34,856.45	20,275	38,342			
1982	30,898.35	17,320	33,988			
1983	45,569.09	24,582	50,126			
1984	33,146.88	17,181	35,207	1,255	13.75	91
1985	40,876.95	20,320	41,640	3,325	14.25	233
1986	40,534.84	19,293	39,535	5,053	14.75	343
1987	50,660.62	23,043	47,220	8,507	15.25	558
1988	51,917.91	22,513	46,134	10,976	15.75	697
1989	137,987.69	56,920	116,641	35,145	16.25	2,163
1990	121,988.92	47,744	97,837	36,351	16.75	2,170
1991	132,988.73	49,226	100,874	45,414	17.25	2,633
1992	177,325.00	61,892	126,829	68,229	17.75	3,844
1993	161,959.53	53,108	108,829	69,326	18.25	3,799
1994	167,633.64	51,410	105,350	79,047	18.75	4,216
1995	187,641.89	53,583	109,803	96,603	19.25	5,018
1996	196,515.86	51,967	106,491	109,676	19.75	5,553
1997	233,281.08	56,762	116,317	140,292	20.25	6,928
1998	254,896.52	56,610	116,005	164,381	20.75	7,922
1999	287,618.33	57,803	118,450	197,930	21.25	9,314
2000	331,803.08	59,675	122,286	242,697	21.75	11,158
2001	47,179.65	7,484	15,336	36,562	22.25	1,643
2002	92,626.83	12,736	26,099	75,791	22.75	3,331
2003	261,746.45	30,462	62,423	225,498	23.25	9,699
2004	97,487.67	9,276	19,008	88,228	23.75	3,715
2005	514,204.75	38,067	78,007	487,618	24.25	20,108
2006	221,729.10	11,732	24,042	219,860	24.75	8,883
2007	110,929.46	3,514	7,201	114,821	25.25	4,547
2008	240,837.53	2,543	5,211	259,710	25.75	10,086
	4,423,065.42	1,034,563	2,043,073	2,822,295		128,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 21.9   2.91

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. -5						
1928	2,753.51	2,891	2,891			
1929	81.40	85	85			
1930	2,045.81	2,148	2,148			
1931	270.91	284	284			
1937	4,055.53	4,258	4,258			
1938	36.01	38	38			
1939	412.46	430	433			
1940	1,132.70	1,164	1,189			
1941	1,004.09	1,017	1,054			
1942	105.99	106	111			
1943	84.36	83	89			
1944	92.86	90	98			
1945	197.72	189	208			
1946	189.08	179	199			
1947	2,623.13	2,444	2,754			
1948	314.21	289	330			
1949	1,567.84	1,421	1,646			
1950	1,163.42	1,040	1,222			
1951	1,411.24	1,245	1,482			
1952	1,940.26	1,689	2,037			
1953	2,829.33	2,428	2,971			
1954	12,580.40	10,651	13,209			
1955	4,317.58	3,604	4,533			
1956	18,753.49	15,432	19,691			
1957	2,818.27	2,285	2,959			
1958	21,108.41	16,864	22,164			
1959	2,954.77	2,325	3,103			
1960	4,396.34	3,405	4,616			
1961	2,768.79	2,111	2,907			
1962	2,722.44	2,042	2,859			
1963	4,897.97	3,613	5,143			
1964	5,803.17	4,206	6,093			
1965	7,510.37	5,349	7,886			
1966	6,581.96	4,603	6,911			
1967	12,253.46	8,407	12,866			
1968	8,348.17	5,618	8,766			
1969	8,322.25	5,488	8,738			

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. -5						
1970	9,179.26	5,928	9,638			
1971	3,962.89	2,505	4,161			
1972	7,930.98	4,902	8,328			
1973	5,041.34	3,044	5,293			
1974	5,567.19	3,282	5,846			
1975	13,224.26	7,601	13,885			
1976	5,065.11	2,837	5,318			
1977	7,763.80	4,232	8,152			
1978	3,894.41	2,063	4,089			
1979	5,982.31	3,078	6,281			
1980	10,874.27	5,425	11,418			
1981	14,673.26	7,092	15,407			
1982	13,996.20	6,538	14,575	121	19.43	6
1983	37,046.24	16,715	37,261	1,638	19.96	82
1984	47,102.98	20,476	45,645	3,813	20.51	186
1985	52,059.48	21,772	48,534	6,128	21.06	291
1986	36,374.24	14,613	32,575	5,618	21.61	260
1987	81,380.23	31,326	69,832	15,617	22.17	704
1988	32,997.58	12,137	27,056	7,591	22.74	334
1989	20,386.76	7,150	15,939	5,467	23.31	235
1990	26,959.59	8,985	20,029	8,279	23.89	347
1991	17,293.97	5,468	12,189	5,970	24.46	244
1992	18,041.62	5,386	12,006	6,938	25.05	277
1993	20,350.65	5,720	12,751	8,617	25.63	336
1994	42,666.43	11,240	25,056	19,744	26.22	753
1995	1,150,138.19	282,589	629,948	577,697	26.81	21,548
1996	411,522.46	93,722	208,925	223,174	27.41	8,142
1997	430,297.25	90,362	201,435	250,377	28.00	8,942
1998	354,946.19	68,166	151,956	220,737	28.60	7,718
1999	430,009.16	74,815	166,778	284,732	29.20	9,751
2000	195,819.42	30,554	68,111	137,499	29.80	4,614
2001	68,556.68	9,459	21,086	50,899	30.40	1,674
2002	62,437.33	7,474	16,661	48,898	31.01	1,577
2003	121,389.71	12,313	27,448	100,011	31.62	3,163
2004	57,231.06	4,753	10,595	49,498	32.23	1,536
2005	357,117.86	23,136	51,575	323,399	32.84	9,848
2006	382,343.48	17,785	39,647	361,814	33.45	10,817

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. -5						
2007	235,849.68	6,587	14,684	232,958	34.07	6,838
2008	221,664.34	2,071	4,617	228,131	34.69	6,576
	5,169,587.56	1,062,822	2,242,701	3,185,365		106,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.8   2.07

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 375.09 STRUCT. AND IMP. - 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)
SURVIVOR CURVE.. IOWA 30-S4						
NET SALVAGE PERCENT.. -10						
1968	1,510.98	1,570	917	745	1.67	446
1969	2,757.19	2,849	1,665	1,368	1.82	752
1985	29,518.62	24,255	14,172	18,298	7.59	2,411
1988	2,488.64	1,835	1,072	1,666	9.89	168
1990	26,642.44	17,915	10,468	18,839	11.66	1,616
1994	10,606.01	5,635	3,293	8,374	15.51	540
1995	22,998.57	11,384	6,651	18,647	16.50	1,130
1996	4,425.10	2,028	1,185	3,683	17.50	210
1997	3,247.61	1,369	800	2,772	18.50	150
1998	2,898.51	1,116	652	2,536	19.50	130
2005	30,694.60	3,940	2,302	31,462	26.50	1,187
2006	13,871.49	1,271	743	14,516	27.50	528
	151,659.76	75,167	43,920	122,906		9,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.3   6.11

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 376.09 MAINS - 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)
SURVIVOR CURVE.. IOWA 65-S0						
NET SALVAGE PERCENT.. -25						
1938	18,783.46	15,020	23,479			
1950	19,933.05	13,876	22,947	1,969	28.80	68
1968	85,507.46	45,009	74,433	32,451	37.63	862
1969	133,144.74	68,719	113,642	52,789	38.16	1,383
1970	8,664.58	4,384	7,250	3,581	38.69	93
1972	116,101.78	56,353	93,192	51,935	39.76	1,306
1973	9,938.10	4,721	7,807	4,616	40.30	115
1975	69,179.54	31,382	51,897	34,577	41.41	835
1976	143,635.60	63,613	105,199	74,346	41.97	1,771
1985	272,638.42	92,970	153,747	187,051	47.27	3,957
1987	39,158.33	12,408	20,519	28,429	48.52	586
1988	168,633.38	51,370	84,952	125,840	49.16	2,560
1989	5,922.57	1,730	2,861	4,542	49.81	91
1990	8,360.04	2,338	3,866	6,584	50.46	130
1991	126,229.31	33,672	55,685	102,102	51.13	1,997
1992	177,064.63	44,952	74,338	146,993	51.80	2,838
1998	48,494.64	8,311	13,744	46,874	56.09	836
2005	209,524.65	13,095	21,656	240,250	61.75	3,891
	1,660,914.28	563,923	931,214	1,144,929		23,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 49.1   1.40

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - 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)
SURVIVOR CURVE.. IOWA 24-S2.5						
NET SALVAGE PERCENT.. -10						
1968	2,205.05	2,286	1,377	1,049	1.38	760
1985	90,186.82	76,011	45,796	53,410	5.61	9,520
1986	5,590.00	4,609	2,777	3,372	6.01	561
1987	149,480.88	120,230	72,437	91,992	6.45	14,262
1989	35,192.50	26,711	16,093	22,619	7.44	3,040
1990	74,496.53	54,699	32,956	48,990	7.98	6,139
1992	104,266.41	70,731	42,614	72,079	9.20	7,835
1993	7,906.64	5,120	3,085	5,612	9.87	569
1997	29,698.61	15,041	9,062	23,606	12.95	1,823
1999	3,980.03	1,693	1,020	3,358	14.72	228
2005	50,071.25	8,030	4,838	50,240	20.50	2,451
	553,074.72	385,161	232,055	376,327		47,188

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   8.0   8.53

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - 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)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -10						
1985	100,842.16	46,046	92,005	18,921	32.17	588
	100,842.16	46,046	92,005	18,921		588

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.2   0.58

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 381.09 METERS - 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)
SURVIVOR CURVE.. IOWA 27-S1						
NET SALVAGE PERCENT.. -2						
1984	31,533.20	20,549	22,489	9,675	9.75	992
1985	94,341.70	59,873	65,524	30,705	10.20	3,010
1987	4,364.76	2,613	2,860	1,592	11.15	143
1990	58,476.82	31,589	34,571	25,075	12.70	1,974
1992	85,894.48	42,764	46,800	40,812	13.82	2,953
1997	4,179.48	1,577	1,726	2,537	17.01	149
1998	6,231.40	2,182	2,388	3,968	17.73	224
2003	35,589.14	7,046	7,711	28,590	21.76	1,314
2005	91,526.27	11,828	12,944	80,413	23.58	3,410
	412,137.25	180,021	197,013	223,367		14,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.8   3.44

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
1928	32,668.48	33,405	20,488	15,447	3.17	4,873
1946	5,418.47	4,921	3,018	2,942	7.85	375
1948	10,677.56	9,532	5,846	5,899	8.48	696
1967	16,823.65	11,851	7,268	11,238	16.18	695
1974	9,481.93	5,788	3,550	6,880	20.03	343
1975	777,306.82	463,259	284,120	570,918	20.62	27,688
1976	2,803.67	1,629	999	2,085	21.23	98
1979	80,155.71	42,913	26,319	61,852	23.10	2,678
1980	63,953.73	33,233	20,382	49,967	23.74	2,105
1981	22,136.10	11,152	6,840	17,510	24.39	718
1982	2,920,789.44	1,424,265	873,513	2,339,355	25.05	93,387
1983	342,518.80	161,409	98,993	277,778	25.72	10,800
1984	15,247.42	6,932	4,251	12,521	26.40	474
1985	300,865.88	131,719	80,785	250,167	27.09	9,235
1986	461,588.85	194,315	119,175	388,573	27.78	13,988
1987	86,065.15	34,754	21,315	73,357	28.48	2,576
1988	69,340.97	26,795	16,434	59,841	29.19	2,050
1989	30,091.78	11,109	6,813	26,288	29.90	879
1990	23,571.38	8,279	5,078	20,851	30.63	681
1991	180,223.89	60,088	36,852	161,394	31.36	5,146
1992	9,471.76	2,989	1,833	8,586	32.09	268
1993	300,695.11	89,439	54,854	275,911	32.83	8,404
1994	74,105.75	20,689	12,689	68,827	33.58	2,050
1995	70,836.46	18,475	11,331	66,589	34.33	1,940
1996	54,008.46	13,082	8,023	51,386	35.09	1,464
1997	12,572.81	2,812	1,725	12,105	35.85	338
1998	40,313.90	8,257	5,064	39,281	36.62	1,073
1999	38,400.60	7,143	4,381	37,860	37.39	1,013
2001	388,327.71	57,410	35,210	391,950	38.95	10,063
2002	1,262.83	162	99	1,290	39.74	32
2003	4,172.06	455	279	4,310	40.54	106
2004	4,982.32	446	274	5,207	41.34	126
2005	166,645.47	11,659	7,150	176,160	42.14	4,180
2007	8,847.78	266	163	9,570	43.77	219
2008	93,838.36	939	576	102,646	44.59	2,302
	6,720,211.06	2,911,571	1,785,690	5,606,541		213,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.3   3.17

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1974	2,106.00	2,106	2,106			
1975	6,131.34	6,131	6,131			
1976	4,109.34	4,109	4,109			
1979	6,845.98	6,846	6,846			
1980	5,647.60	5,648	5,648			
1981	10,740.17	10,740	10,740			
1982	9,237.84	9,238	9,238			
1983	70,611.85	70,612	70,612			
1984	66,012.17	66,012	66,012			
1985	5,793.07	5,793	5,793			
1986	167.81	168	168			
1987	5,917.36	5,917	5,917			
1988	18,691.13	18,691	18,692			
	212,011.66	212,011	212,012			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	84,839.94	82,719	81,577	3,263	0.50	3,263
1990	14,913.22	13,795	13,605	1,308	1.50	872
1991	68,053.80	59,547	58,725	9,329	2.50	3,732
1992	57,367.26	47,328	46,674	10,693	3.50	3,055
1993	30,581.20	23,700	23,373	7,208	4.50	1,602
1994	6,096.48	4,420	4,359	1,737	5.50	316
1995	17,674.18	11,930	11,765	5,909	6.50	909
1996	80,893.74	50,559	49,861	31,033	7.50	4,138
1997	95,444.77	54,881	54,123	41,322	8.50	4,861
1998	19,361.86	10,165	10,025	9,337	9.50	983
1999	25,788.15	12,249	12,080	13,708	10.50	1,306
2002	26,558.45	8,631	8,512	18,046	13.50	1,337
2004	2,446.50	550	542	1,905	15.50	123
2006	16,601.49	2,075	2,046	14,555	17.50	832
2007	13,698.04	1,027	1,013	12,685	18.50	686
	560,319.08	383,576	378,280	182,038		28,015
	772,330.74	595,587	590,292	182,038		28,015

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   6.5   3.63

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1994	21,427.64	21,428	21,428			
1995	15,594.47	15,594	15,594			
1996	8,363.73	8,364	8,364			
1997	7,835.24	7,835	7,835			
1998	121,457.20	121,457	121,457			
1999	26,409.24	26,409	26,409			
2000	37,200.22	37,200	37,200			
2001	111,384.47	111,384	111,384			
2002	725,647.43	725,647	725,649			
	1,075,319.64	1,075,318	1,075,320			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	151,963.25	106,374	106,367	45,596	1.50	30,397
2006	39,647.23	19,824	19,823	19,824	2.50	7,930
2008	286,017.36	28,602	28,600	257,417	4.50	57,204
	477,627.84	154,800	154,790	322,837		95,531
	1,552,947.48	1,230,118	1,230,110	322,837		95,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.4   6.15

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	136,668.62	136,669	136,669			
1998	9,811.39	9,811	9,811			
1999	14,577.27	14,577	14,577			
2000	6,515.92	6,516	6,516			
	167,573.20	167,573	167,573			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,578.25	2,943	2,944	1,634	2.50	654
2007	126,464.39	27,101	27,108	99,356	5.50	18,065
2008	81,895.24	5,847	5,848	76,047	6.50	11,700
	212,937.88	35,891	35,900	177,037		30,419
	380,511.08	203,464	203,473	177,037		30,419

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   5.8   7.99

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.06 OFFICE FURNITURE AND EQUIPMENT - OFF. MACHINE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	2,709.82	2,710	2,710			
1989	1,172.03	1,172	1,172			
1991	14,209.19	14,209	14,209			
1992	2,253.04	2,253	2,253			
1993	14,078.62	14,079	14,079			
1994	1,401.52	1,402	1,402			
1995	12,737.09	12,737	12,737			
1996	1,609.87	1,610	1,610			
1997	5,926.26	5,926	5,926			
1998	647.19	647	647			
	56,744.63	56,745	56,745			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	5,440.52	5,168	4,942	499	0.50	499
2000	1,817.51	1,545	1,478	340	1.50	227
	7,258.03	6,713	6,420	839		726
	64,002.66	63,458	63,165	839		726

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   1.2   1.13

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-S4						
NET SALVAGE PERCENT.. +15						
2001	25,099.14	18,866	17,940	3,394	0.81	3,394
	25,099.14	18,866	17,940	3,394		3,394

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 1.0   13.52

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S4						
NET SALVAGE PERCENT.. +15						
1994	50,854.40	41,411	40,225	3,001	0.42	3,001
1995	50,354.23	40,404	39,247	3,554	0.56	3,554
2002	8,915.48	4,858	4,719	2,859	3.59	796
2003	21,413.41	9,974	9,688	8,513	4.52	1,883
2005	85,857.15	25,543	24,812	48,167	6.50	7,410
2007	92,322.44	11,771	11,434	67,040	8.50	7,887
2008	37,805.27	1,607	1,561	30,573	9.50	3,218
	347,522.38	135,568	131,686	163,707		27,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   5.9   7.98

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +15						
1975	8,335.23	7,085	7,085			
1979	37,456.80	31,838	31,838			
1983	21,120.55	17,040	17,952			
1985	34,399.75	26,778	29,240			
1987	76,387.06	57,189	63,971	958	1.43	670
1988	26,553.57	19,467	21,776	795	1.65	482
1990	111,436.53	77,908	87,147	7,574	2.13	3,556
1992	126,028.05	83,557	93,466	13,658	2.64	5,173
1993	203,983.76	131,479	147,071	26,315	2.90	9,074
1995	46,171.86	28,324	31,683	7,563	3.34	2,264
1996	88,210.98	52,988	59,272	15,707	3.52	4,462
1997	108,952.35	64,132	71,737	20,872	3.69	5,656
1998	272,333.01	156,251	174,780	56,703	3.90	14,539
1999	24,450.76	13,526	15,130	5,653	4.19	1,349
2000	23,330.33	12,196	13,642	6,189	4.62	1,340
2002	380,756.56	164,249	183,726	139,917	5.91	23,675
2003	220,496.94	82,316	92,078	95,344	6.73	14,167
2007	323,667.27	34,390	38,468	236,649	10.50	22,538
	2,134,071.36	1,060,713	1,180,062	633,897		108,945

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   5.8   5.11

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. +15						
1957	846.01	719	1,409	690-		
1982	5,545.12	3,888	7,621	2,908-		
1984	· 120,077.23	80,509	157,805	55,739-		
1985	7,485.36	4,889	9,583	3,220-		
1990	5,324.68	2,922	5,727	1,201-		
1991	19,504.59	10,232	20,056	3,477-		
1992	26,873.67	13,431	26,326	3,483-		
1993	4,617.70	2,190	4,293	368-		
1994	42,493.26	19,028	37,296	1,177-		
1995	30,436.24	12,801	25,091	780		
1997	18,755.14	6,829	13,386	2,556		
2003	9,652.05	1,746	3,422	4,782		
2005	2,835.00	329	645	1,765		
2007	1,085.00	54	106	816		
2008	13,298.64	222	435	10,869		
	308,829.69	159,789	313,201	50,695-		

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

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S3						
NET SALVAGE PERCENT.. +15						
1970	393.67	335	335			
1984	13,917.80	11,830	11,830			
1986	7,318.98	6,221	6,221			
1988	29,289.61	24,510	13,881	11,015	0.17	11,015
1992	54,536.14	43,153	24,439	21,917	0.76	21,917
1994	35,673.16	27,154	15,378	14,944	1.15	12,995
1995	86,777.20	64,437	36,493	37,268	1.39	26,812
2000	22,667.20	13,346	7,558	11,709	3.38	3,464
2001	26,478.69	14,281	8,088	14,419	4.02	3,587
2002	101,281.44	48,761	27,615	58,474	4.77	12,259
2003	115,907.79	48,276	27,341	71,181	5.61	12,688
2004	121,953.03	42,034	23,806	79,854	6.54	12,210
2005	145,321.44	39,194	22,197	101,326	7.51	13,492
2006	11,573.41	2,236	1,266	8,571	8.50	1,008
2007	431,313.72	50,007	28,321	338,296	9.50	35,610
2008	45,387.87	1,755	994	37,586	10.50	3,580
	1,249,791.15	437,530	255,763	806,560		170,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   4.7   13.65

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1978	3,672.98	3,673	3,673			
1982	28,897.82	28,898	28,898			
1983	14,837.24	14,837	14,837			
	47,408.04	47,408	47,408			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	15,278.58	14,973	14,822	457	0.50	457
1986	34,321.20	30,889	30,578	3,743	2.50	1,497
1987	1,333.23	1,147	1,135	198	3.50	57
1988	1,388.39	1,138	1,127	261	4.50	58
1990	5,211.55	3,857	3,818	1,394	6.50	214
1993	1,836.34	1,139	1,128	708	9.50	75
1995	2,050.69	1,107	1,096	955	11.50	83
1996	2,480.01	1,240	1,227	1,253	12.50	100
1998	1,681.08	706	699	982	14.50	68
2002	145,482.95	37,826	37,445	108,038	18.50	5,840
	211,064.02	94,022	93,075	117,989		8,449
	258,472.06	141,430	140,483	117,989		8,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.0   3.27

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED
NET SALVAGE PERCENT.. 0
1954	584.24	584	584			
1960	1,063.72	1,064	1,064			
1965	4,700.91	4,701	4,701			
1967	1,372.20	1,372	1,372			
1969	1,688.51	1,689	1,689			
1970	685.94	686	686			
1971	579.19	579	579			
1972	11,830.71	11,831	11,831			
1973	1,565.24	1,565	1,565			
1974	9,891.70	9,892	9,892			
1975	19,372.65	19,373	19,373			
1976	5,714.48	5,714	5,714			
1977	2,545.88	2,546	2,546			
1978	8,824.89	8,825	8,825			
1979	12,605.78	12,606	12,606			
1980	10,710.70	10,711	10,711			
1981	22,378.70	22,379	22,379			
1982	25,760.12	25,760	25,760			
1983	47,244.34	47,244	47,244			
1984	19,216.83	19,217	19,217			
1985	55,189.01	55,189	55,189			
1986	38,967.05	38,967	38,967			
1987	70,046.56	70,047	70,047			
1988	115,072.22	115,072	115,071			
	487,611.57	487,613	487,612			

AMORTIZED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
1989	24,579.24	23,965	23,896	683	0.50	683
1990	105,223.86	97,332	97,053	8,171	1.50	5,447
1991	52,795.82	46,196	46,064	6,732	2.50	2,693
1992	69,419.58	57,271	57,107	12,313	3.50	3,518
1993	75,005.40	58,129	57,962	17,043	4.50	3,787

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	273,153.01	198,036	197,468	75,685	5.50	13,761
1995	275,907.16	186,237	185,703	90,204	6.50	13,878
1996	75,966.82	47,479	47,343	28,624	7.50	3,817
1997	69,693.83	40,074	39,959	29,735	8.50	3,498
1998	84,843.94	44,543	44,416	40,428	9.50	4,256
1999	39,637.13	18,828	18,774	20,863	10.50	1,987
2000	38,532.65	16,376	16,329	22,204	11.50	1,931
2002	4,792.76	1,558	1,554	3,239	13.50	240
2003	19,143.57	5,264	5,249	13,895	14.50	958
2004	23,689.95	5,330	5,315	18,375	15.50	1,185
2005	88,214.52	15,438	15,393	72,822	16.50	4,413
2006	37,530.80	4,691	4,677	32,854	17.50	1,877
2007	21,074.39	1,581	1,577	19,497	18.50	1,054
2008	123,193.14	3,080	3,071	120,122	19.50	6,160
	1,502,397.57	871,408	868,910	633,489		75,143
	1,990,009.14	1,359,021	1,356,522	633,489		75,143

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.4   3.78

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1957	4,512.71	4,513	4,513			
1960	1,393.91	1,394	1,394			
1963	520.09	520	520			
1964	1,057.59	1,058	1,058			
1966	821.92	822	822			
1969	1,267.94	1,268	1,268			
1970	1,400.42	1,400	1,400			
1971	568.61	569	569			
1972	1,640.29	1,640	1,640			
1975	8,010.62	8,011	8,011			
1977	2,834.35	2,834	2,834			
1978	14,729.88	14,730	14,730			
1979	39,709.60	39,710	39,710			
1980	534.71	535	535			
1981	4,762.28	4,762	4,762			
1982	30,657.79	30,658	30,658			
1983	23,322.62	23,323	23,323			
1984	12,433.03	12,433	12,433			
1985	18,156.72	18,157	18,157			
1986	8,074.34	8,074	8,074			
1987	8,236.10	8,236	8,236			
1988	17,443.00	17,443	17,442			
	202,088.52	202,090	202,089			
AMORTIZED SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1989	42,616.77	41,551	41,155	1,462	0.50	1,462
1990	22,867.50	21,152	20,950	1,918	1.50	1,279
1991	84,344.34	73,801	73,097	11,247	2.50	4,499
1992	44,330.63	36,573	36,224	8,107	3.50	2,316
1993	6,698.80	5,192	5,142	1,557	4.50	346
1994	32,097.39	23,271	23,049	9,048	5.50	1,645
1995	34,423.12	23,236	23,015	11,408	6.50	1,755

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	7,966.08	4,979	4,932	3,034	7.50	405
1997	26,096.92	15,006	14,863	11,234	8.50	1,322
1998	31,598.24	16,589	16,431	15,167	9.50	1,597
1999	5,182.59	2,462	2,438	2,745	10.50	261
2001	29,376.35	11,016	10,911	18,465	12.50	1,477
2002	18,311.83	5,951	5,894	12,418	13.50	920
2003	38,178.49	10,499	10,399	27,779	14.50	1,916
2004	49,214.04	11,073	10,967	38,247	15.50	2,468
2008	26,549.00	664	658	25,891	19.50	1,328
	499,852.09	303,015	300,125	199,727		24,996
	701,940.61	505,105	502,214	199,727		24,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.0   3.56

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S1.5						
NET SALVAGE PERCENT.. +10						
1960	2,252.28	2,027	2,027			
1973	1,165.03	1,012	1,049			
1978	13,437.72	10,865	12,094			
1984	42,158.27	30,832	37,942			
1986	254,518.95	178,558	229,067			
1991	311,135.01	190,415	252,023	27,999	6.08	4,605
1992	185.64	110	146	21	6.53	3
1994	18,440.59	10,036	13,283	3,314	7.51	441
1995	53,340.24	27,666	36,617	11,389	8.05	1,415
1996	120,392.40	59,193	78,344	30,009	8.62	3,481
1997	106,025.80	49,067	64,942	30,481	9.23	3,302
2003	247,042.91	61,321	81,162	141,177	13.76	10,260
2005	134,156.37	21,733	28,764	91,977	15.58	5,904
2006	30,464.27	3,564	4,717	22,701	16.53	1,373
2007	5,498.25	388	514	4,434	17.51	253
	1,340,213.73	646,787	842,691	363,502		31,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.7   2.32

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	5,959.88	5,960	5,960			
1962	595.40	595	595			
1965	475.24	475	475			
1966	1,394.39	1,394	1,394			
1967	3,829.06	3,829	3,829			
1968	1,594.47	1,594	1,594			
1969	17,785.33	17,785	17,785			
1970	4,985.48	4,985	4,985			
1971	5,046.91	5,047	5,047			
1972	3,546.37	3,546	3,546			
1973	12,330.08	12,330	12,330			
1974	7,272.24	7,272	7,272			
1975	11,514.36	11,514	11,514			
1976	17,623.03	17,623	17,623			
1977	7,973.88	7,974	7,974			
1978	18,597.50	18,598	18,598			
1979	28,737.97	28,738	28,738			
1980	82,026.59	82,027	82,027			
1981	87,301.91	87,302	87,302			
1982	63,415.42	63,415	63,415			
1983	35,997.24	35,997	35,997			
1984	7,500.74	7,501	7,501			
1985	10,070.72	10,071	10,071			
1986	86,765.20	86,765	86,765			
1987	42,899.87	42,900	42,900			
1988	15,483.38	15,483	15,483			
1989	80,306.75	80,307	80,307			
1991	393,884.00	393,884	393,884			
1992	82,030.80	82,031	82,031			
1993	48,842.61	48,843	48,845			
	1,185,786.82	1,185,785	1,185,787			

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	69,907.79	67,580	66,563	3,345	0.50	3,345
1995	64,576.46	58,119	57,244	7,332	1.50	4,888
1996	9,674.28	8,062	7,941	1,733	2.50	693
1997	59,688.20	45,763	45,074	14,614	3.50	4,175
1998	108,281.31	75,797	74,656	33,625	4.50	7,472
1999	19,809.96	12,546	12,357	7,453	5.50	1,355
2000	27,771.35	15,738	15,501	12,270	6.50	1,888
2001	3,996.36	1,998	1,968	2,028	7.50	270
2002	194,180.09	84,138	82,872	111,308	8.50	13,095
2003	7,034.39	2,580	2,541	4,493	9.50	473
2004	484.00	145	143	341	10.50	32
2007	4,110.79	411	405	3,706	13.50	275
2008	164,197.72	5,468	5,385	158,813	14.50	10,953
	733,712.70	378,345	372,650	361,061		48,914
	1,919,499.52	1,564,130	1,558,437	361,061		48,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   7.4   2.55

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1971	885.95	886	886			
1978	1,053.89	1,054	1,054			
1981	1,351.08	1,351	1,351			
1983	3,842.94	3,843	3,843			
1985	3,601.74	3,602	3,602			
1987	4,945.54	4,946	4,946			
1988	3,786.31	3,786	3,785			
	19,467.45	19,468	19,467			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	14,325.66	13,251	13,251	1,075	1.50	717
1991	17,564.96	15,369	15,369	2,196	2.50	878
1992	6,147.89	5,072	5,072	1,076	3.50	307
1993	3,828.44	2,967	2,967	861	4.50	191
1994	12,154.72	8,812	8,812	3,343	5.50	608
1995	4,740.98	3,200	3,200	1,541	6.50	237
1996	4,869.90	3,044	3,044	1,826	7.50	243
1997	10,210.00	5,871	5,871	4,339	8.50	510
1998	3,293.55	1,729	1,729	1,565	9.50	165
1999	4,929.55	2,342	2,342	2,588	10.50	246
2002	414,713.23	134,782	134,787	279,926	13.50	20,735
2006	2,687.29	336	336	2,351	17.50	134
	499,466.17	196,775	196,780	302,687		24,971
	518,933.62	216,243	216,247	302,687		24,971

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.1   4.81

GREATER MISSOURI OPERATIONS - ECORP

KANSAS CITY, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GREATER MISSOURI OPERATIONS - ECORP
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Gannett Fleming
Your Trusted Advisor Since 1915

May 18, 2010

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

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Attention   Mr. Tim M. Rush
            Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Greater Missouri Operations - ECORP as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

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PART I. INTRODUCTION

PART II. METHODS USED IN THE
ESTIMATION OF DEPRECIATION

PART III. RESULTS OF STUDY

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CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

PART I. INTRODUCTION

GREATER MISSOURI OPERATIONS - ECORP

DEPRECIATION STUDY

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

PART I. INTRODUCTION

SCOPE

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

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

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

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

BASIS OF STUDY

Depreciation

For the structures account, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For the remaining General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

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

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

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

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

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. Amortization accounting for most accounts is continued with updated recovery periods recommended to appropriately match anticipated useful lives to amortization recovery periods. An explanation of the calculation of annual and accrued amortization is presented on page II-26 of the report.

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PART II. METHODS USED IN

THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN

THE ESTIMATION OF DEPRECIATION

DEPRECIATION

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

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

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

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SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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

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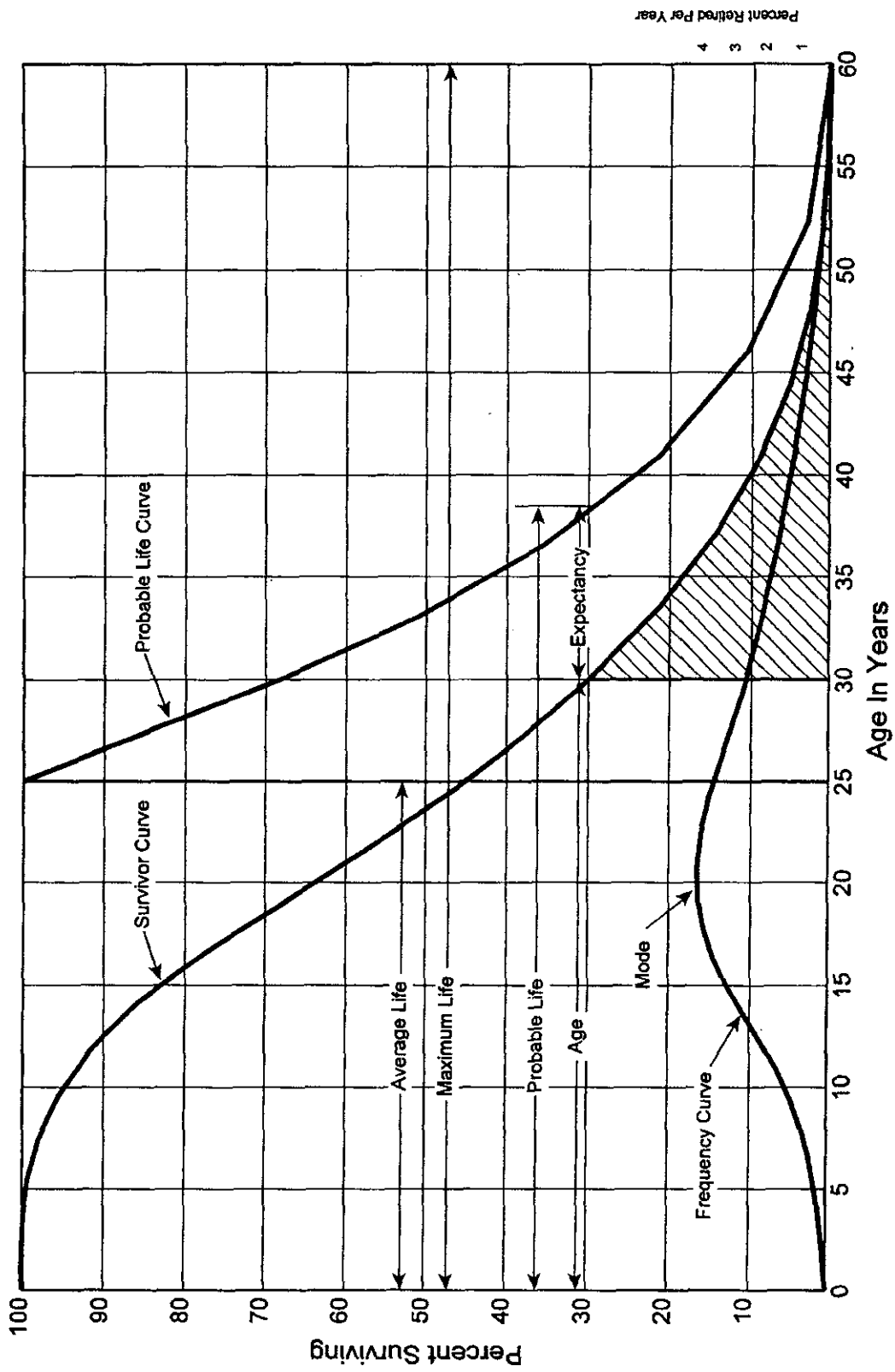
Figure 1. A Typical Survivor Curve and Derived Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station

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[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.
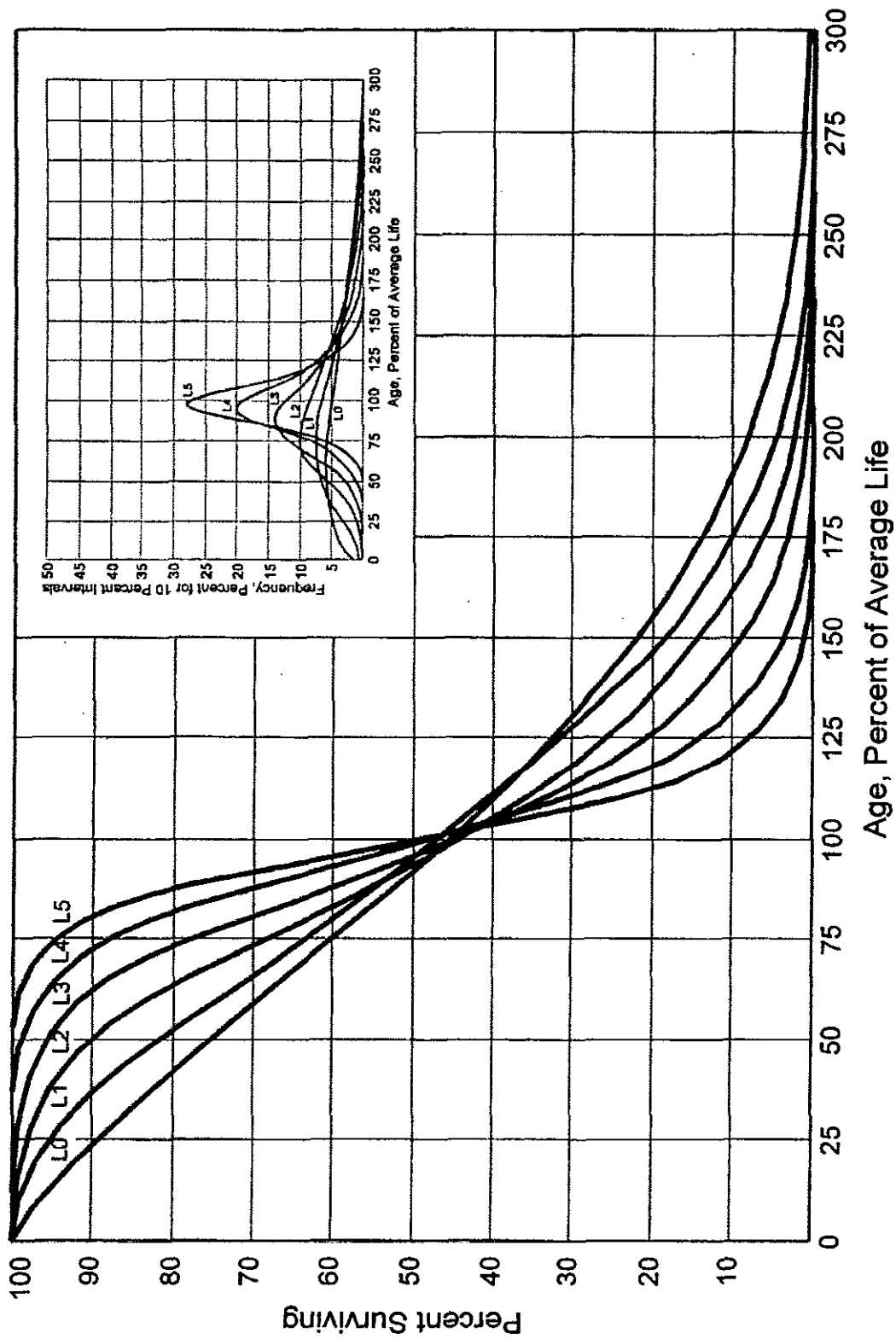
Schedule JJS2010-3
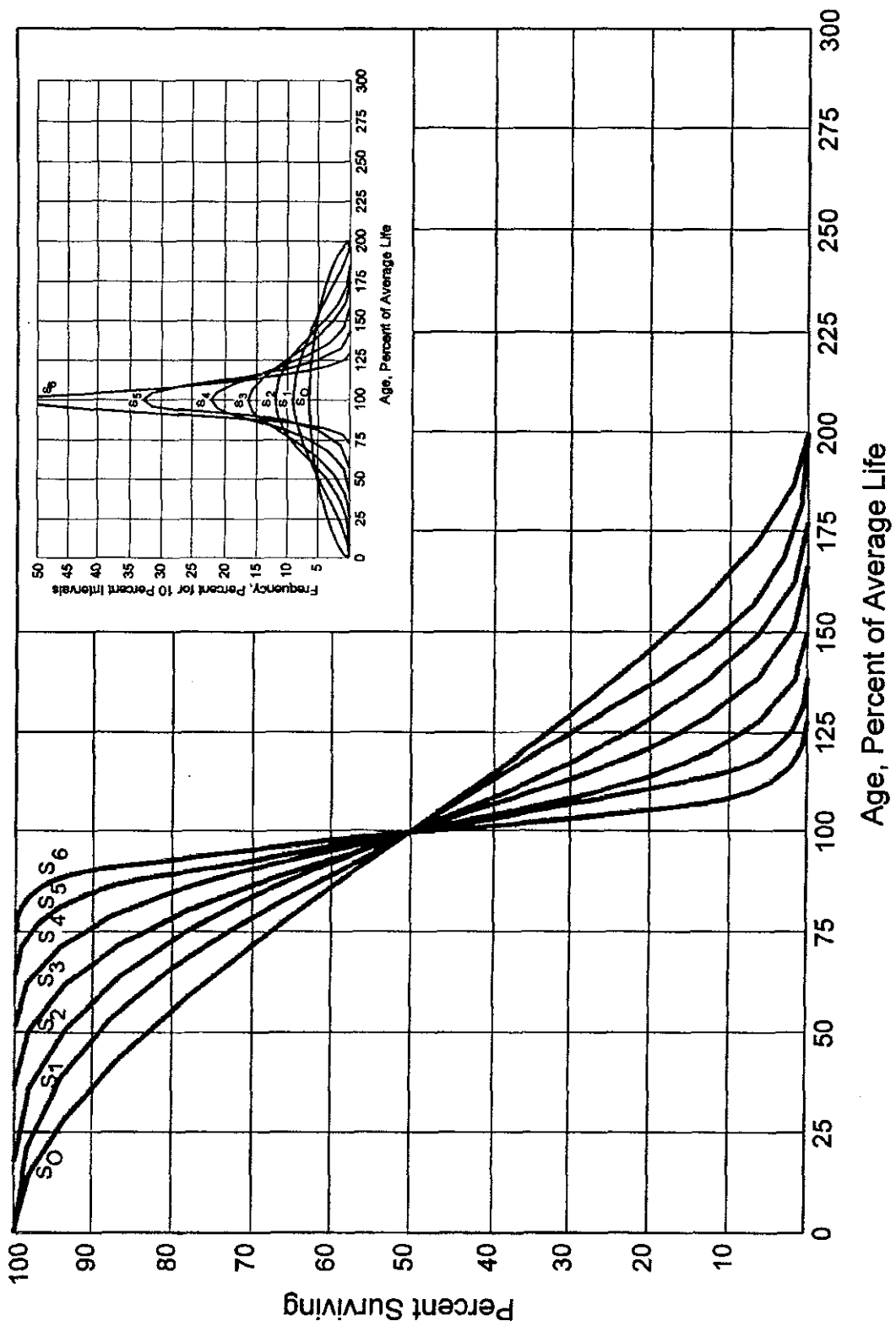
Figure 2. Left Modal or "L" Iowa Type Survivor Curves

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

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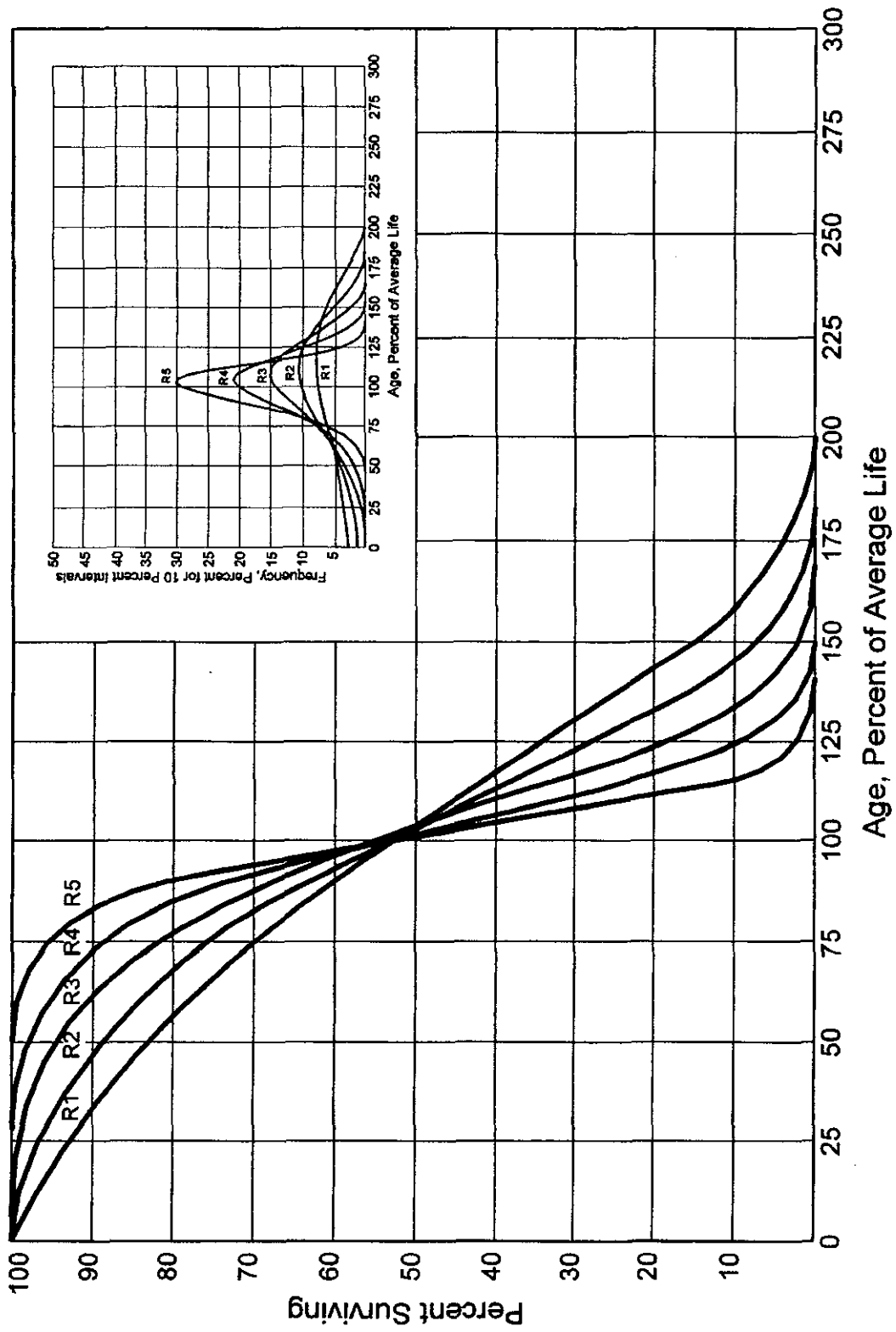
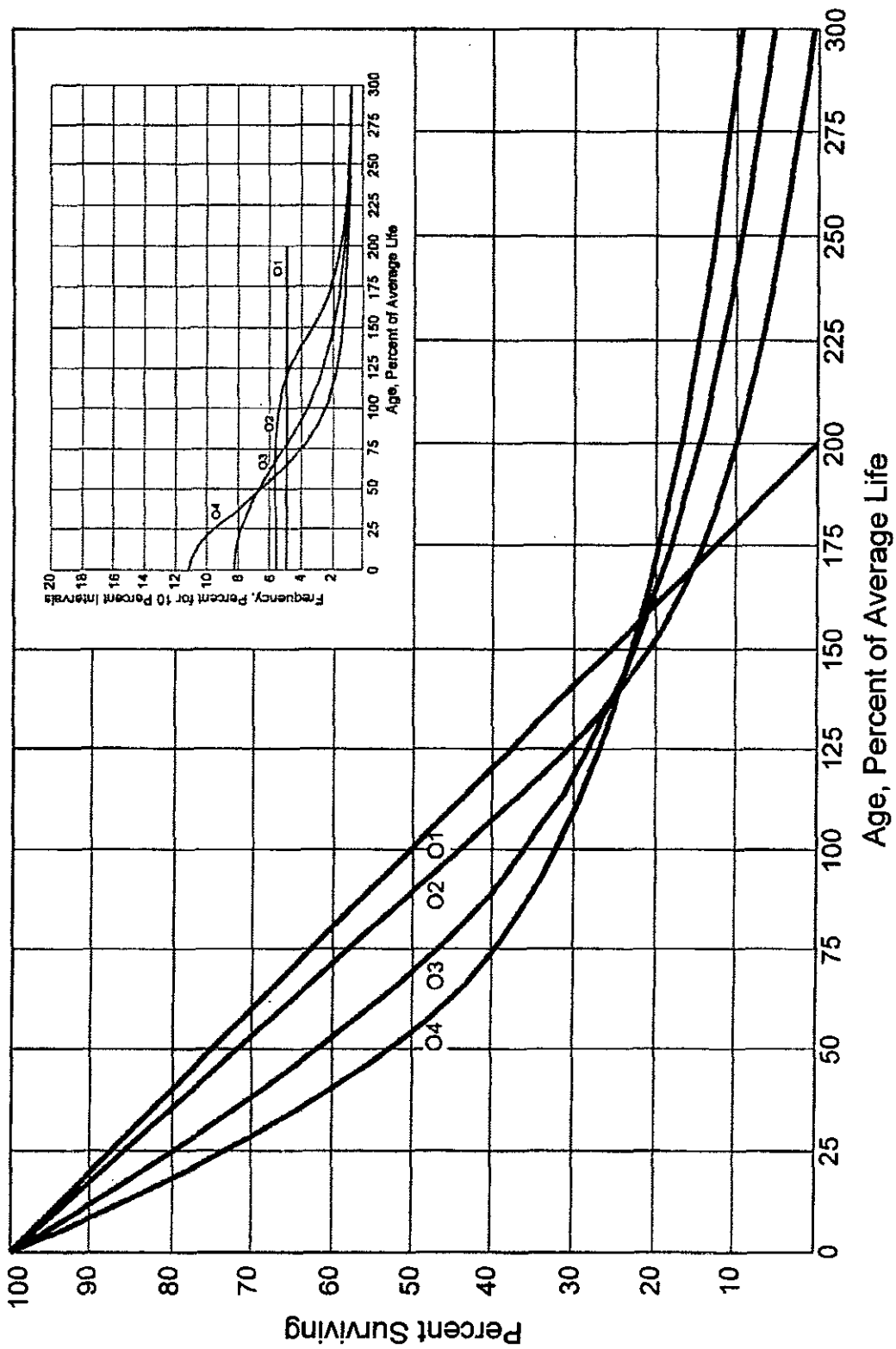Figure 4. Right Modal or "R" Iowa Type Survivor Curves

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

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bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B.Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

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

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

[4]Winfrey, Robley, Supra Note 1.

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

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

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property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1994 were retired in 1999. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

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

Experience Band 1999-2008

Placement Band 1994-2008

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

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

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval (12)	Age Interval (13)
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)		
1994	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1998	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1999		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2000		-	-	-	-	-	-	-	-	-	6	7½-8½
2001			-	-	-	-	-	-	-	-	-	6½-7½
2002				-	-	-	-	(12)[b]	-	-	-	5½-6½
2003					-	-	-	-	22[a]	-	-	4½-5½
2004						-	-	(19)[b]	-	-	10	3½-4½
2005							-	-	-	-	-	2½-3½
2006								-	-	(102)[c]	(121)	1½-2½
2007									-	-	-	½-1½
2008										-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses denote Credit amount.

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

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

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

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1999 through 2008 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. ' For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year.

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

Experience Band 1999-2008

Placement Band 1994-2008

					Exposures, Thousands of Dollars						Total at	
					Annual Survivors at the Beginning of the Year						Beginning of	Age
Year Placed	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1995	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1996	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1997	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1998	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1999	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2000		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2001			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2002				580[a]	574	561	546	530	501	482	3,057	5½-6½
2003					660[a]	653	639	623	628	609	3,789	4½-5½
2004						750[a]	742	724	685	663	4,332	3½-4½
2005							850[a]	841	821	799	4,955	2½-3½
2006								960[a]	949	926	5,719	1½-2½
2007									1,080[a]	1,069	6,579	½-1½
2008										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

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Thus, the amounts of plant shown at the beginning of each year are the amounts of plant

from each placement year considered to be exposed to retirement at the beginning of each

successive transaction year. For example, the exposures for the installation year 2004 are

calculated in the following manner:

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

For the entire experience band 1999-2008, the total exposures at the beginning of

an age interval are obtained by summing diagonally in a manner similar to the summing

of the retirements during an age interval (Table 1). For example, the figure of 3,789,

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by

summing:

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

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is

developed from the totals shown on the schedules of retirements and exposures, Tables

1 and 3, respectively. The exposures at the beginning of the age interval are obtained from

the corresponding age interval of the exposure schedule, and the retirements during the

age interval are obtained from the corresponding age interval of the retirement schedule.

The retirement ratio is the result of dividing the retirements during the age interval by the

exposures at the beginning of the age interval. The percent surviving at the beginning of

each age interval is derived from survivor ratios, each of which equals one minus the

retirement ratio. The percent surviving is developed by starting with 100% at age zero and

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

Experience Band 1999-2008   Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

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successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.
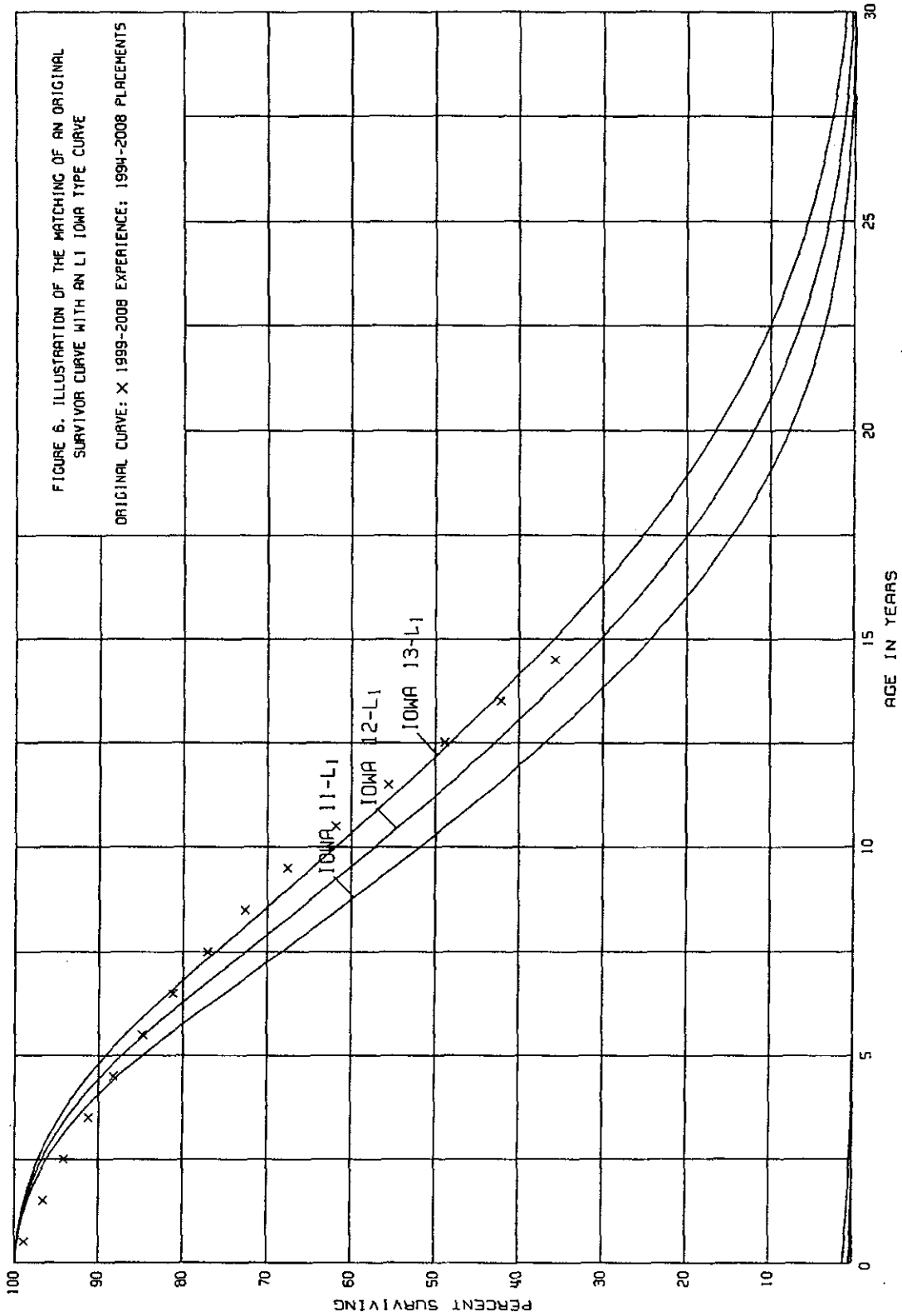
The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve

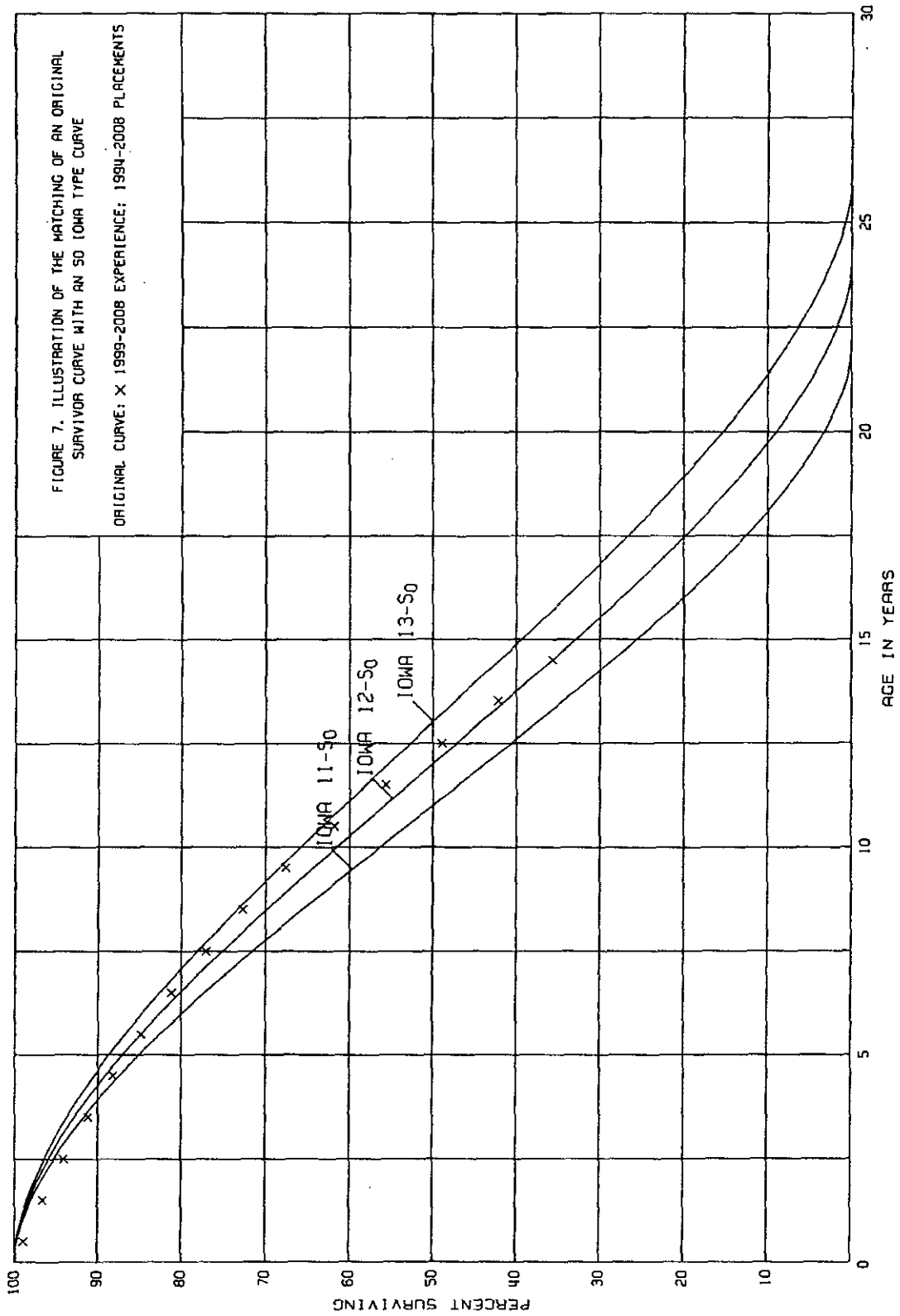II-18   Schedule JJS2010-3

developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.
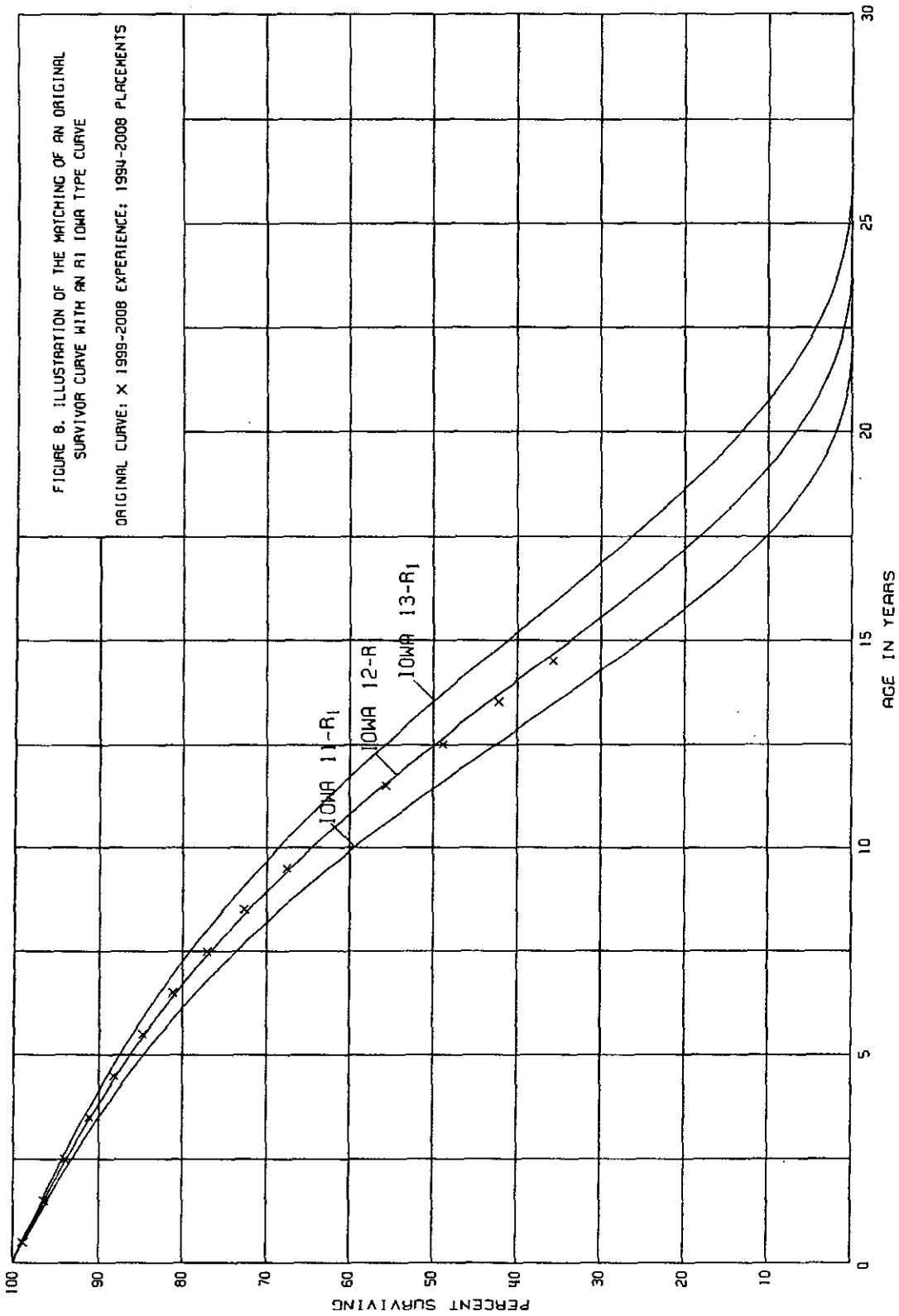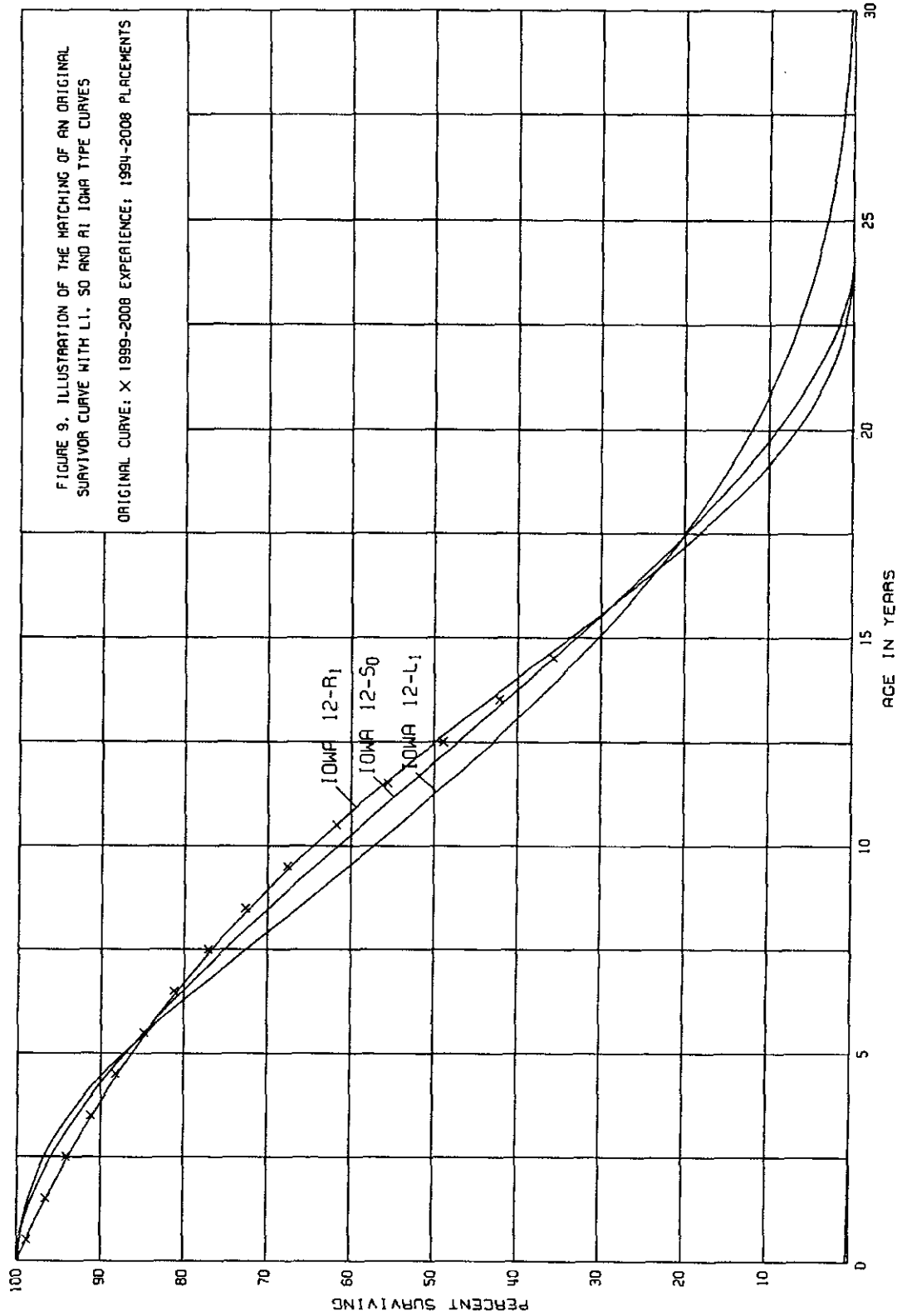
Service Life Considerations

The service life estimate for Account 390.00 was based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

Account 390.00, Structures and Improvements, was the only account for which survivor curves were estimated. The statistical analyses using the retirement rate method did not result in a good indication of the survivor pattern experienced, therefore, the estimate of the other Greater Missouri Operations companies had a greater impact in the determination of life characteristics. The statistical support for the service life estimates is presented in the section beginning on page III-5.

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

ORIGINAL CURVE: X 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS

IOWA 11-L1

IOWA 12-L1

IOWA 13-L1

PERCENT SURVIVING

AGE IN YEARS

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FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE

ORIGINAL CURVE: × 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS

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

ORIGINAL CURVE: X 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS

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

ORIGINAL CURVE: X 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1999 through 2008 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for Account 390.00, Structures and Improvements.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

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

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

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Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2008, are set forth in the Results of Study section of the report.

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is

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anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

	Account	Amortization Period, Years
ELECTRIC PLANT		
391.01	Office Furniture and Equipment	20
391.02	Computers	5
391.04	Software	7
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

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amortizations (original cost less allocated book reserve) by the remaining period of

amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

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

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

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

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

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

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2008 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
GENERAL PLANT								
390.00 STRUCTURES AND IMPROVEMENTS	45-R1.5	0	10,694,631.17	(1,179,932)	11,874,562	322,556	3.02	36.8
391.01 OFFICE FURNITURE AND EQUIPMENT								
OFFICE FURNITURE AND EQUIPMENT AMORTIZED	20-SQ	0	3,070,158.29	1,190,670	1,879,486	153,507	5.00	12.2
391.02 COMPUTERS								
FULLY ACCRUED	5-SQ	0	2,355,432.38	2,355,432	0	0		
AMORTIZED			11,752,651.11	5,775,421	5,977,230	2,350,075	20.00	2.5
TOTAL COMPUTERS			14,108,083.49	8,130,853	5,977,230	2,350,075		
391.04 SOFTWARE								
FULLY ACCRUED	7-SQ	0	10,656,517.91	10,656,518	0	0		
AMORTIZED			12,092,037.39	6,291,725	5,800,314	1,728,007	14.29	3.4
TOTAL SOFTWARE			22,748,555.30	16,948,243	5,800,314	1,728,007		
TOTAL OFFICE FURNITURE AND EQUIPMENT			39,926,797.08	26,269,766	13,657,030	4,231,589	10.60	3.2
394.00 TOOLS, SHOPS AND GARAGE EQUIPMENT	20-SQ	0	43,490.69	33,105	10,385	2,174	5.00	4.8
397.00 COMMUNICATION EQUIPMENT	15-SQ	0	1,092,578.03	262,535	830,043	72,839	6.67	11.4
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0	53,500.59	19,080	34,421	2,675	5.00	12.9
TOTAL GENERAL PLANT			51,810,997.56	25,404,554	26,406,441	4,631,833	8.94	5.7
TOTAL DEPRECIABLE PLANT			51,810,997.56	25,404,554	26,406,441	4,631,833	8.94	5.7
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION								
OFFICE FURNITURE AND EQUIPMENT								
391.01 OFFICE FURNITURE AND EQUIPMENT				(1,808,480.00)		180,848 *		
391.02 COMPUTERS				(6,159,485.00)		615,949 *		
391.04 SOFTWARE				(16,025,406.00)		1,602,541 *		
394.00 TOOLS, SHOPS AND GARAGE EQUIPMENT				(23,491.00)		2,349 *		
397.00 COMMUNICATION EQUIPMENT				(1,034,152.00)		103,415 *		
398.00 MISCELLANEOUS EQUIPMENT				(3,220.00)		322 *		
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				(25,054,234)		2,505,423		
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
369.00 LAND			36,491.77					
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			36,491.77					
TOTAL ELECTRIC PLANT			51,847,489.33	350,320	26,406,441	7,137,256		

* 10-year amortization of unrecovered reserve related to implementation of amortization accounting.
** Annual depreciation rates for Iatan 2 will be as follows:
Account 311, 2.56%
Account 312, 2.77%
Account 314, 2.64%
Account 315, 2.80%
Account 316, 2.45%

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III-5   SERVICE LIFE STATISTICS
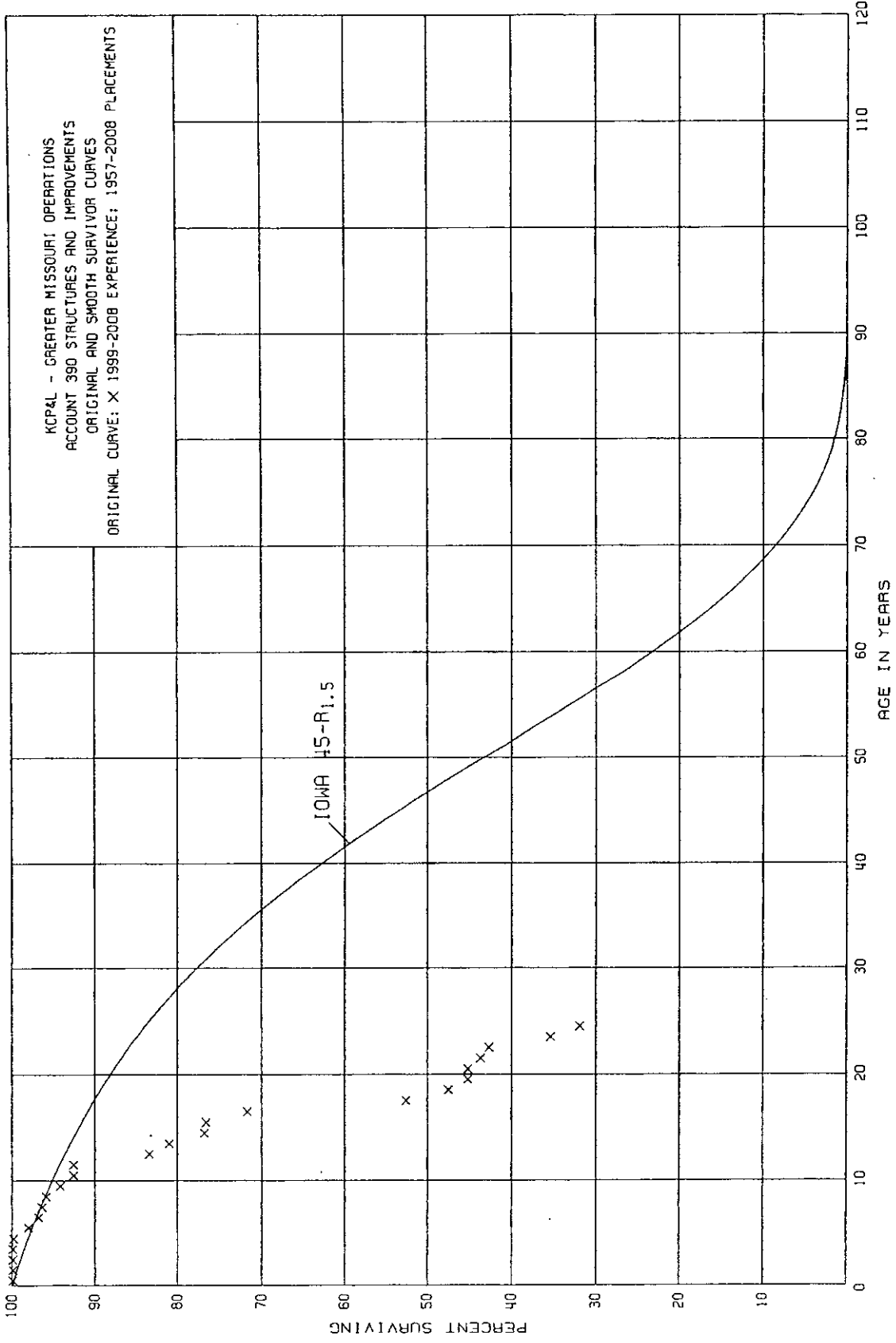
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KCP&L – GREATER MISSOURI OPERATIONS
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1999-2008 EXPERIENCE; 1957-2008 PLACEMENTS

IOWA 45-R$_{1.5}$

PERCENT SURVIVING

AGE IN YEARS

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2008   EXPERIENCE BAND 1999-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,963,568		0.0000	1.0000	100.00
0.5	22,106,678		0.0000	1.0000	100.00
1.5	61,879,218	29,400	0.0005	0.9995	100.00
2.5	58,240,882	2,866	0.0000	1.0000	99.95
3.5	57,949,712	110,769	0.0019	0.9981	99.95
4.5	61,991,711	1,069,903	0.0173	0.9827	99.76
5.5	62,026,483	790,839	0.0128	0.9872	98.03
6.5	58,526,142	238,597	0.0041	0.9959	96.78
7.5	48,026,844	262,244	0.0055	0.9945	96.38
8.5	47,680,093	831,090	0.0174	0.9826	95.85
9.5	46,754,133	780,148	0.0167	0.9833	94.18
10.5	45,683,757		0.0000	1.0000	92.61
11.5	1,705,562	168,908	0.0990	0.9010	92.61
12.5	1,651,444	47,555	0.0288	0.9712	83.44
13.5	1,805,134	94,825	0.0525	0.9475	81.04
14.5	2,831,360	8,861	0.0031	0.9969	76.79
15.5	2,563,212	161,280	0.0629	0.9371	76.55
16.5	2,188,240	584,146	0.2669	0.7331	71.74
17.5	1,411,738	136,511	0.0967	0.9033	52.59
18.5	1,248,579	60,110	0.0481	0.9519	47.50
19.5	1,176,598		0.0000	1.0000	45.22
20.5	1,216,785	40,187	0.0330	0.9670	45.22
21.5	859,945	19,827	0.0231	0.9769	43.73
22.5	700,344	119,724	0.1710	0.8290	42.72
23.5	529,081	52,882	0.1000	0.9000	35.41
24.5					31.87
25.5	959	959	1.0000		
26.5					
27.5	1,765	1,765	1.0000		
28.5					
29.5	2,940	2,940	1.0000		
30.5	353	353	1.0000		
31.5	1,464	1,464	1.0000		
32.5	1,832	1,832	1.0000		
33.5	284	284	1.0000		
34.5					
35.5					
36.5	291	291	1.0000		
37.5	397	397	1.0000		
38.5	616	616	1.0000		

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KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2008   EXPERIENCE BAND 1999-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,131	9,131	1.0000		
40.5	33,889	33,889	1.0000		
41.5	802,970	791,141	0.9853		
42.5	11,828		0.0000		
43.5	11,828	11,828	1.0000		
44.5					

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NET SALVAGE STATISTICS

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	930,896		0	155	0	155	0
2000	41,831		0		0		0
2001	2,780,428		0	1,145,739	41	1,145,739	41
2002	745,987		0	1,145,739-154-		1,145,739-154-	
2003	1,441,500	65,872	5		0	65,872-	5-
2004							
2005							
2006	116,643	718	1		0	718-	1-
2007	1,835,847		0		0		0
2008							
TOTAL	7,893,132	66,590	1	155	0	66,435-	1-

THREE-YEAR MOVING AVERAGES

99-01	1,251,052		0	381,965	31	381,965	31
00-02	1,189,415		0		0		0
01-03	1,655,972	21,957	1		0	21,957-	1-
02-04	729,162	21,957	3	381,913-	52-	403,870-	55-
03-05	480,500	21,957	5		0	21,957-	5-
04-06	38,881	239	1		0	239-	1-
05-07	650,830	239	0		0	239-	0
06-08	650,830	239	0		0	239-	0

FIVE-YEAR AVERAGE

04-08	390,498	144	0		0	144-	0

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III-11 DEPRECIATION CALCULATIONS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1984	476,198.80	196,813	134,454-	610,653	26.40	23,131
1985	65,883.98	26,222	17,914-	83,798	27.09	3,093
1986	140,711.60	53,850	36,788-	177,500	27.78	6,389
1987	336,480.20	123,522	84,385-	420,865	28.48	14,778
1989	11,871.41	3,984	2,722-	14,593	29.90	488
1990	26,647.65	8,509	5,813-	32,461	30.63	1,060
1991	192,355.86	58,303	39,830-	232,186	31.36	7,404
1992	213,692.12	61,308	41,883-	255,575	32.09	7,964
1993	442,365.55	119,616	81,717-	524,083	32.83	15,964
1994	54,686.34	13,879	9,482-	64,168	33.58	1,911
1996	34,783.00	7,659	5,232-	40,015	35.09	1,140
1997	1,029,194.10	209,235	142,940-	1,172,134	35.85	32,696
1998	203,662.03	37,922	25,907-	229,569	36.62	6,269
1999	52,601.96	8,895	6,077-	58,679	37.39	1,569
2000	65,131.39	9,887	6,754-	71,885	38.17	1,883
2001	3,381,829.86	454,518	310,507-	3,692,337	38.95	94,797
2002	2,186,109.46	255,556	174,585-	2,360,694	39.74	59,403
2003	47,781.99	4,735	3,235-	51,017	40.54	1,258
2005	356,772.30	22,691	15,501-	372,273	42.14	8,834
2006	772,241.17	35,214	24,057-	796,298	42.95	18,540
2007	514,426.35	14,044	9,594-	524,020	43.77	11,972
2008	89,204.05	812	555-	89,759	44.59	2,013
	10,694,631.17	1,727,174	1,179,932-	11,874,562		322,556

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.8   3.02

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	24,046.00	22,243	22,243	1,803	1.50	1,202
1995	176,606.33	119,209	119,210	57,396	6.50	8,830
1996	19,458.70	12,162	12,162	7,297	7.50	973
1997	70,219.53	40,376	40,376	29,844	8.50	3,511
1998	87,858.22	46,126	46,126	41,732	9.50	4,393
1999	239,949.30	113,976	113,976	125,973	10.50	11,997
2000	11,962.17	5,084	5,084	6,878	11.50	598
2001	1,739,893.42	652,460	652,463	1,087,430	12.50	86,994
2002	497,744.38	161,767	161,768	335,976	13.50	24,887
2003	4,931.47	1,356	1,356	3,575	14.50	247
2004	2,247.16	506	506	1,741	15.50	112
2005	8,175.36	1,431	1,431	6,744	16.50	409
2006	76,533.45	9,567	9,567	66,966	17.50	3,827
2007	32,772.88	2,458	2,458	30,315	18.50	1,639
2008	77,759.92	1,944	1,944	75,816	19.50	3,888
	3,070,158.29	1,190,665	1,190,670	1,879,486		153,507

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.2   5.00

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KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	7,587.12	7,587	7,587			
1996	195,390.14	195,390	195,390			
1998	449,128.40	449,128	449,128			
2000	10,600.56	10,601	10,601			
2001	122,548.99	122,549	122,549			
2002	1,342,018.14	1,342,018	1,342,018			
2003	228,159.03	228,159	228,159			
	2,355,432.38	2,355,432	2,355,432			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	154,726.68	139,254	138,574	16,153	0.50	16,153
2005	4,105,632.25	2,873,943	2,859,913	1,245,719	1.50	830,479
2006	4,071,268.22	2,035,634	2,025,697	2,045,571	2.50	818,228
2007	2,064,099.05	619,230	616,207	1,447,892	3.50	413,683
2008	1,356,924.91	135,692	135,030	1,221,895	4.50	271,532
	11,752,651.11	5,803,753	5,775,421	5,977,230		2,350,075
	14,108,083.49	8,159,185	8,130,853	5,977,230		2,350,075

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..   2.5   16.66

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	73,465.33	73,465	73,465			
1997	577,644.75	577,645	577,645			
1998	809,497.93	809,498	809,498			
1999	5,365,134.72	5,365,135	5,365,135			
2000	1,075,303.20	1,075,303	1,075,303			
2001	2,755,471.98	2,755,472	2,755,472			
	10,656,517.91	10,656,518	10,656,518			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	2,528,519.50	2,347,983	2,234,683	293,837	0.50	293,837
2003	818,114.79	642,793	611,775	206,340	1.50	137,560
2004	917,372.56	589,779	561,320	356,053	2.50	142,421
2005	2,402,530.73	1,201,265	1,143,299	1,259,232	3.50	359,781
2006	4,665,386.03	1,666,009	1,585,616	3,079,770	4.50	684,393
2007	760,113.78	162,892	155,032	605,082	5.50	110,015
	12,092,037.39	6,610,721	6,291,725	5,800,314		1,728,007
	22,748,555.30	17,267,239	16,948,243	5,800,314		1,728,007

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.4   7.60

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KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 394 TOOLS, SHOP AND GARAGE 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.. 20-SQUARE
NET SALVAGE PERCENT.. 0

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
1990	10,584.21	9,790	9,791	793	1.50	529
1991	11,851.08	10,370	10,372	1,479	2.50	592
1996	16,659.35	10,412	10,414	6,245	7.50	833
1997	4,396.05	2,528	2,528	1,868	8.50	220
	43,490.69	33,100	33,105	10,385		2,174

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.8   5.00

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	18,802.79	11,908	11,908	6,895	5.50	1,254
2002	283,286.20	122,748	122,749	160,537	8.50	18,887
2003	69,995.86	25,667	25,667	44,329	9.50	4,666
2006	586,326.84	97,741	97,743	488,584	12.50	39,087
2008	134,166.34	4,468	4,468	129,698	14.50	8,945
	1,092,578.03	262,532	262,535	830,043		72,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.4   6.67

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KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 398 MISCELLANEOUS 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.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	44,444.74	16,667	16,671	27,774	12.50	2,222
2002	6,380.72	2,074	2,075	4,306	13.50	319
2006	2,675.13	334	334	2,341	17.50	134
	53,500.59	19,075	19,080	34,421		2,675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.9   5.00

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KCP&L - GREATER MISSOURI OPERATIONS
ECORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF JULY 31, 2010 FOR IATAN 2 GENERATING PLANT

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
IATAN 2 GENERATING PLANT									
311.00 STRUCTURES AND IMPROVEMENTS	06-2060	60-S0.5	(20)	19,411,160.00	0	22,933,410	468,469	2.56	48.9
312.00 BOILER PLANT EQUIPMENT	06-2060	55-R1	(15)	207,037,779.00	0	238,093,446	5,742,727	2.77	41.5
314.00 TURBOGENERATOR UNITS	06-2060	60-R1.5	(15)	63,703,932.00	0	73,259,522	1,680,690	2.64	43.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	06-2060	60-L1	(10)	22,296,376.00	0	24,826,014	624,548	2.80	39.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2060	55-L1	0	6,070,393.00	0	6,070,393	156,290	2.45	40.9
TOTAL IATAN 2 GENERATING PLANT				318,519,660.00	0	365,182,791	8,692,680		