

**Kansas City Power & Light Company
Comparable Company Fundamental Characteristics**

No.	Company	(1)	(2)		(3)		
		% Regulated Revenue	Credit Rating		Capital Structure (2009)		
			S&P	Moody's	Common Equity Ratio	Long-Term Debt Ratio	Preferred Stock Ratio
1	ALLETE	89.8%	A-	A2	57.2%	42.8%	0.0%
2	Alliant Energy Co.	90.2%	A-	A2	51.2%	44.3%	4.5%
3	American Elec. Pwr.	94.4%	BBB	Baa2	45.4%	54.4%	0.2%
4	Avista Corp.	92.2%	BBB+	Baa1	49.1%	50.9%	0.0%
5	Black Hills Corp	88.3%	BBB	A3	51.6%	48.4%	0.0%
6	Cleco Corporation	94.7%	BBB	Baa2	45.8%	54.2%	0.0%
7	Con. Edison	83.8%	A-	A3	50.4%	48.5%	1.0%
8	DPL Inc.	100.0%	A	Aa3	46.9%	52.1%	1.0%
9	DTE Energy Co.	81.1%	A-	A2	46.1%	53.9%	0.0%
10	Duke Energy	83.9%	BBB+	A2	57.6%	42.4%	0.0%
11	Edison Internat.	80.6%	A	A1	46.5%	49.3%	4.2%
12	Empire District	99.0%	BBB+	Baa1	48.4%	51.6%	0.0%
13	Entergy Corp.	74.9%	A-	Baa3	43.1%	55.3%	1.6%
14	FPL Group, Inc.	73.5%	A	Aa2	44.3%	55.7%	0.0%
15	Hawaiian Electric	88.1%	BBB	Baa2	50.7%	48.0%	1.3%
16	IDACORP	84.2%	A-	NR	49.8%	50.2%	0.0%
17	NORSTAR Utilities	99.0%	BBB+	A3	43.7%	54.9%	1.4%
18	NSTAR	99.5%	AA-	A1	48.2%	50.7%	1.1%
19	PG&E Corp.	100.0%	BBB+	A3	47.4%	51.4%	1.2%
20	Pinnacle West	95.5%	BBB-	Baa2	49.6%	50.4%	0.0%
21	Portland General	100.0%	A-	A3	49.7%	50.3%	0.0%
22	Progress Energy	99.9%	A-	A1	43.8%	55.8%	0.4%
23	SCANA Corp.	73.1%	A-	A3	43.2%	56.8%	0.0%
24	Sempra Energy	76.7%	A+	Aa3	54.1%	44.8%	1.1%
25	Southern Co.	84.5%	A	A2	45.7%	53.2%	1.1%
26	Teco Energy, Inc.	80.0%	BBB	Baa1	39.4%	60.6%	0.0%
27	UIL Holdings Co.	99.9%	NR	Baa2	46.0%	54.0%	0.0%
28	Vectren Corp.	76.3%	A	A2	47.5%	52.5%	0.0%
29	Westar Energy	100.0%	BBB	Baa1	47.4%	52.1%	0.5%
30	Wisconsin Energy	99.8%	A-	A1	47.7%	51.9%	0.4%
31	Xcel Energy Inc.	99.2%	A	A2	47.7%	51.6%	0.7%
Average		89.8%	A-/BBB+	A2/A3	47.9%	51.4%	0.7%

Column Sources:

- (1) Most recent company 10-Ks.
- (2) AUS Utility Reports, May 2010.
- (3) Value Line Investment Survey, Electric Utility (East), Feb 26, 2010; (Central), Mar 26, 2010; (West), May 7, 2010 and most recent company 10-Ks (where actual 2009 data not available from Value Line).

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Comparable Electrical Utility Companies
for Kansas City Power and Light Company

Number	Ticker Symbol	Company Name	S&P Corporate Credit Rating
1	LNT	Alliant Energy	BBB+
2	AEP	American Electric Power	BBB
3	CNL	Cleco Corp.	BBB
4	DPL	DPL Inc.	A-
5	IDA	IDACORP, Inc.	BBB
6	PCG	PG&E Corp.	BBB+
7	PNW	Pinnacle West Capital	BBB-
8	PGN	Progress Energy	BBB+
9	SO	Southern Company	A
10	XEL	Xcel Energy	A-
			<u>BBB+</u>
		Average	<u>BBB+</u>
		Great Plains Energy	BBB