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Case No.: ER-2010-0355  
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**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2010-0355**

**REBUTTAL TESTIMONY**

**OF**

**JOHN P. WEISENSEE**

**ON BEHALF OF**

**KANSAS CITY POWER & LIGHT COMPANY**

**Kansas City, Missouri  
December 2010**

\*\*\* \_\_\_\_\_ \*\* Designates "Highly Confidential" Information.  
Certain Schedules Attached To This Testimony Designated "(HC)"  
Contain Highly Confidential Information.  
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*Fischer* Exhibit No. KCP&L 64 N  
Date 1/31/11 Reporter NS  
File No. ER-2010-0355

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**JOHN P. WEISENSEE**  
**KANSAS CITY POWER & LIGHT COMPANY**  
**CASE NO. ER-2010-0355**

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**REBUTTAL TESTIMONY**

**OF**

**JOHN P. WEISENSEE**

**Case No. ER-2010-0355**

1 **Q: Please state your name and business address.**

2 A: My name is John P. Weisensee. My business address is 1200 Main Street, Kansas City,  
3 Missouri 64105.

4 **Q: Are you the same John P. Weisensee who pre-filed Direct Testimony in this matter?**

5 A: Yes, I am.

6 **Q: What is the purpose of your Rebuttal Testimony?**

7 A: The purpose of my testimony is to rebut Missouri Public Service Commission ("MPSC"  
8 or "Commission") Staff ("Staff") witnesses, Missouri Office of the Public Counsel  
9 witness Ted Robertson and Midwest Energy Users Association/Missouri Industrial  
10 Energy Consumers/Praxair, Inc. witness Greg R. Meyer on the issues identified in the  
11 Table of Contents to this testimony. Additionally, I will discuss certain clarifications  
12 necessary to Staff's Revenue Requirement/Cost of Service report ("Staff Report") and  
13 address Staff's revised Accounting Schedules.

14 **SO<sub>2</sub> Emission Allowances**

15 **Q: Please discuss the SO<sub>2</sub> emission allowance issue.**

16 A: Mr. Robertson proposes that the SO<sub>2</sub> emission allowance regulatory liability of  
17 approximately \$48.6 million (Missouri jurisdictional) be flowed back to ratepayers  
18 through a five-year amortization. Kansas City Power & Light Company ("KCP&L" or  
19 "the Company") proposes that the amortization period be set at 21 years. Staff proposed

1 an amortization identical to that of the Company. The effect on cost of service of this  
2 issue between the Company and OPC is \$7.4 million (Missouri jurisdictional).

3 **Q: What is meant by the term “SO<sub>2</sub> emission allowance regulatory liability”?**

4 A: KCP&L agrees with Mr. Robertson’s definition as presented on pages 6-8 of his Direct  
5 Testimony.

6 **Q: What is Mr. Robertson’s rationale for proposing a five-year amortization period?**

7 A: He states on page 10 of his Rebuttal Testimony:

8 It is Public Counsel’s position that the amortization of the regulatory liability  
9 should flow back to ratepayers commensurate with the time period that liability  
10 was accumulated and held- which is approximately five years.

11 **Q: What is the Company’s rationale for proposing an amortization period tied to the  
12 remaining depreciable life of environment equipment?**

13 A: The Stipulation and Agreement approved by the Commission in Case No. EO-2005-0329  
14 (“Regulatory Plan”) states on page 9:

15 The regulatory liability will be amortized over the same time period used to  
16 depreciate environmental assets (emission control equipment and other emission  
17 control investments). This provision recognizes that the sales of SO<sub>2</sub> emission  
18 allowances to fund investments in new environmental control equipment...are  
19 like-kind exchanges of assets.

20 **Q: Did the like-kind exchange ever take place?**

21 A: As Mr. Robertson indicates, the exchange did not take place, for various technical  
22 reasons. However, that is not a critical factor to this issue. The parties to the Regulatory  
23 Plan and the Commission clearly linked SO<sub>2</sub> emission allowance sales with  
24 environmental asset construction financing at the time of the Regulatory Plan. They also  
25 synchronized the SO<sub>2</sub> amortization period with the useful life of the environmental plant.

26 **Q: Does a 21-year amortization period, as opposed to the shorter 5-year period  
27 proposed by Mr. Robertson, result in a detriment to ratepayers?**

1 A: No. In fact, it is just the opposite. Amortization of this regulatory liability over a longer  
2 period will benefit ratepayers because of the rate base offset impact. That is, this  
3 regulatory liability is reflected in rate base as an offset or reduction to rate base and the  
4 longer this offset exists, the more it benefits ratepayers.

5 **Q: Have you prepared a schedule to demonstrate this effect?**

6 A: Yes, as shown on Schedule JPW2010-5, the cumulative revenue requirement, on a net  
7 present value basis, is \$64.0 million using a 21-year amortization period, as opposed to  
8 \$54.4 million using a 5-year period. This cumulative impact is based on the combined  
9 effect of the annual flow back (amortization) and the rate base offset.

10 **Q: What do you mean by a "net present value basis"?**

11 A: Benefits realized 10-20 years from now do not have the same value to ratepayers as  
12 benefits realized in the next few years, due to the time value of money. Therefore, any  
13 long-term revenue requirement comparison must consider net present value techniques  
14 through the use of discounting future ratepayer benefits.

15 **Q: What rate was used to discount future benefits to today's dollars?**

16 A: We used a 7.60% discount rate.

17 **Q: Does the conclusion as to which amortization period is most beneficial to ratepayers  
18 vary depending on the discount rate chosen? That is, if the discount rate is  
19 adjusted, could the net present value of benefits become greater for the 5-year  
20 amortization period?**

21 A: The benefits to ratepayers decrease as the discount rate increases because the value of a  
22 dollar decreases if it is discounted at a higher rate. However, any reasonable discount  
23 rate selected will not change the conclusion that the benefits of a 21-year amortization

1 exceed those of a 5-year amortization. For example, shown at the bottom of Schedule  
2 JPW2010-5 is the discounted benefit under various discount rates. As can be seen, the  
3 difference becomes \$0 (i.e., the benefits are equal under the two amortization periods)  
4 only if the discount rate is increased to 12.33%, the Company's weighted average cost of  
5 capital grossed up for revenue requirements. Such a high discount rate would not be  
6 reasonable.

7 **Q: What is considered to be a "reasonable" discount rate?**

8 A: Typically, the discount rate used is the weighted average cost of capital, after considering  
9 the tax deductibility of debt, but before gross-up for revenue requirements. The  
10 Company projects that rate to be about 7.60% at December 31, 2010. Therefore, that rate  
11 was used in the calculation shown on Schedule JPW2010-5.

12 **Iatan Regulatory Assets**

13 **Q: Please discuss the Iatan regulatory asset issue.**

14 A: Staff did not include either the Iatan 1 or Iatan 2 regulatory assets in its Accounting  
15 Schedules. Both issues involve not only the deferred cost included in rate base, but also  
16 annualized amortization of the regulatory asset.

17 **Q: Please discuss the Iatan 1 regulatory asset.**

18 A: The Stipulation and Agreement in Case No. ER-2009-0089 ("2009 Rate Case")  
19 authorized KCP&L to defer in a regulatory asset the carrying cost and depreciation on  
20 Iatan 1 and Iatan Common costs recorded but not included in that case, up to the effective  
21 date of new rates in the current rate case. Those deferred costs are currently projected to  
22 be about \$14.0 million (Missouri jurisdictional). The annualized amortization expense,

1 based on the estimated remaining depreciable life of Iatan 1 (26 years), is about  
2 \$540,000.

3 **Q: Did the 2009 Rate Case Stipulation and Agreement (“2009 S&A”) state that the**  
4 **Iatan 1 regulatory asset and amortization expense were to be included in**  
5 **determining rates in the current rate case?**

6 A: Yes. The 2009 S&A, page 5, stated:

7 Depreciation and carrying costs will continue to be deferred to the regulatory  
8 asset until the date new rates become effective resulting from the company’s next  
9 general rate case. Amortization of the accumulated deferred costs will begin at  
10 that time based on the depreciable life of the Iatan 1 AQCS plant.... The deferred  
11 expenses will receive rate base treatment, and consistent with the Commission  
12 treatment of these types of deferrals, the deferred income taxes will be included in  
13 rate base.

14 **Q: Did the Company include the deferred income tax impact in its filing?**

15 A: Yes, the Company’s deferred income tax rate base offset includes the tax effect of the  
16 Iatan 1 regulatory asset balance, projected to be about \$5.4 million as of the date of new  
17 rates in this case.

18 **Q: Please discuss the Iatan 2 regulatory asset.**

19 A: The Regulatory Plan Stipulation and Agreement provided that KCP&L could use  
20 construction accounting during the period from the Iatan 2 commercial in-service date  
21 (August 26, 2010) through the effective date of new rates in this rate case. Construction  
22 accounting allows the Company the same treatment for expenditures and credits  
23 consistent with the treatment for Iatan 2 prior to Iatan 2’s commercial in service operation  
24 date. Staff discusses construction accounting on page 53 of the Staff Report.

25 **Q: How are the construction accounting impacts reflected in cost of service?**

26 A: Construction accounting impacts, including depreciation, carrying costs, operations and  
27 maintenance (“O&M”) expenses, and fuel and revenue impacts are accumulated in a

1 regulatory asset. The regulatory asset is then amortized over the estimated depreciable  
2 life of Iatan 2 (50 years).

3 **Q: Did Staff include an Iatan 2 regulatory asset and associated amortization expense in**  
4 **its filed case?**

5 A: No. However, Staff stated on page 53 of the Staff Report:

6 At the time of the True Up in this case, Staff will review and evaluate the  
7 calculations made for Construction Accounting...

8 The Company assumes this means that Staff will include the Iatan 2 regulatory asset in  
9 rate base in the True Up, including annualized amortization expense, subject to Staff's  
10 review for reasonableness.

11 **Q: What is the projected December 31, 2010 Iatan 2 regulatory asset balance?**

12 A: The projected balance is \$14.3 million (Missouri jurisdictional), with annual amortization  
13 of about \$287,000 based on a 50-year amortization period. The projected deferred  
14 income tax rate base offset is about \$5.5 million.

15 **Demand Side Management Cost Amortization**

16 **Q: Please discuss the Demand Side Management ("DSM") cost amortization issue.**

17 A: KCP&L has several concerns with Staff's amortization of DSM costs, as discussed at  
18 page 131 through page 134 of the Staff Report.

19 **Q: What process did Staff follow?**

20 A: Staff's DSM adjustment incorporates four separate and unrelated components, grouping  
21 them into four vintages. Each vintage, representing a time span during the Regulatory  
22 Plan, was adjusted in three separate pieces: 1) reverse test year amortization; 2) calculate  
23 a new annualized amortization amount, and 3) calculate a combined return/carrying cost



1 on the unamortized balance for all components in the vintage. In all, there were eleven  
2 individual adjustments.

3 **Q: What components did Staff group together?**

4 A: Staff grouped together the following components.

- 5 1. DSM Program Costs (Vintages 1, 2, 3 and 4);
- 6 2. Excess Margins on Off-Systems Sales ("OSS") (Vintages 3 and 4 only);
- 7 3. Montrose Surface Transportation Board ("STB") litigation reparations, net of  
8 costs (Vintage 3 only); and
- 9 4. Deferred advertising costs (Vintages 2 and 3 only).

10 **Q: Do these four components have anything in common?**

11 A: The only commonality is that each of the components represents deferred costs or credits  
12 that are amortized over a ten year period. I will address my concern regarding this  
13 "bundling" of unrelated items later in my testimony.

14 **Q: With what part of the Staff's calculation do you disagree?**

15 A: I disagree with certain portions of Staff's adjustment. The effect of each of the items  
16 discussed below is summarized on Schedule JPW2010-6 attached to this rebuttal  
17 testimony:

- 18 1. For Vintages 3 and 4, Staff incorrectly calculated the amount of the excess OSS  
19 margins on which to base the 10-year amortization.
- 20 2. Staff removed 50% of the annualized cost for the Connections Program and certain  
21 other costs from the Company's annualized amounts for Accounts 908, Customer  
22 Assistance Expenses, and Account 909, Informational and Instructional Advertising

1 Expenses, and transferred these costs to Vintage 4 costs (as DSM program costs), for  
2 amortization over ten years.

3 3. For Vintages 3 and 4, Staff incorrectly calculated the return that is authorized on the  
4 underlying components.

5 **Q: Will you be discussing all of these issues in your testimony?**

6 A: I will be discussing all issues as they relate to excess OSS margins, Montrose STB net  
7 reparations and deferred adverting. Company witness Tim Rush will discuss the theory  
8 of cost recovery and return on unrecovered costs related to DSM Programs in his rebuttal  
9 testimony. Company witness Curtis Blanc will discuss the Staff's transfer to Vintage 4  
10 of Connections Program costs and certain other costs. My Schedule JPW2010-6,  
11 however, includes the revenue requirement effects of all of these issues.

12 **Q: Please discuss your concerns with how Staff calculated the 10-year amortization for**  
13 **excess OSS margins included in Vintages 3 and 4.**

14 A: Staff made two errors in the calculation of the 10-year amortization for excess OSS  
15 margins included in Vintages 3 and 4:

- 16 1. Incorrectly calculated the new excess margins for Vintage 4;
- 17 2. Failed to include interest on the excess margins in the base amount subject to the  
18 10-year amortization for Vintages 3 and 4.

19 **Q: Please explain why you believe that Staff did not calculate the correct amount of**  
20 **Vintage 4 excess OSS margins.**

21 A: In the 2009 S&A, page 9, the following methodology was established:

22 KCP&L's OSS margins at the 25th percentile shall be set at \$30 million, and shall  
23 be used for tracking purpose. Such tracker will reflect a pro-ration, on a monthly  
24 basis, of this amount for any partial years consistent with the percent of actual

1                   OSS realized in each month of 2008. All OSS margins will be tracked against the  
2                   \$30 million baseline.

3                   New rates in the 2009 Case went into effect on September 1, 2009. During the 12-month  
4                   period that began September 1, 2009, excess OSS margins would not be incurred until the  
5                   cumulative margins for the period exceeded \$30 million on a total company basis.

6                   KCP&L exceeded the \$30 million threshold in May 2010, with cumulative new excess  
7                   margins of \$1,476,763 (Missouri jurisdictional) through June 2010, the cutoff-date used  
8                   by Staff in its filing. Staff, on the other hand, calculated a pro-ration of the \$30 million  
9                   amount and applied the monthly pro-rata result to the excess margins incurred by month  
10                  during the period September 1, 2009 through June 2010, resulting in excess margins of  
11                  \$3,165,549 (Missouri jurisdictional). This was improper as the pro-rata provision in the  
12                  2009 Case was intended to apply only to partial years after the first 12-month period.

13   **Q:   If Staff's method to apply the pro-ration to every month was used, what would be**  
14           **the effect on the final two months of the 12-month period which covers September 1,**  
15           **2009 through August 31, 2010?**

16   A:   As shown on Staff's adjustment workpaper, there would be minimal or negative excess  
17           margins recorded for July and August 2010, with total excess margins for the 12-month  
18           period of \$3.6 million (Missouri jurisdictional). Based on KCP&L's adjustment R-78  
19           submitted to the parties as part of the Company's Update in this case, Missouri  
20           jurisdictional excess margins for July and August 2010 would be an increase of \$2.1  
21           million, for total new excess margins for the 12-month period ending August 31, 2010 of  
22           the same \$3.6 million. While both Staff and KCP&L arrive at the same excess margin  
23           amounts for the 12 month period, Staff's method results in improper positive and  
24           negative amounts throughout the period.

1 **Q: What is the proper OSS margin process to follow for the December 31, 2010 True**  
2 **Up in this case?**

3 A: Margins for the period September 1, 2009 through August 2010 will be compared with  
4 the \$30 million (total company) established in the 2009 Case. Amounts over this  
5 threshold will be considered excess margins and a Missouri jurisdictional allocation  
6 factor will be applied. Margins for the period September 1, 2010 through December 31,  
7 2010 will be compared with a pro-rata amount of the \$30 million based on the  
8 percentages for those months established in the 2009 Case. Using the pro-rata  
9 percentages that were established based on 2008 activity, margins greater than \$13.8  
10 million (46% x \$30 million), if any, will be considered excess margins before application  
11 of the Missouri jurisdictional allocation factor.

12 **Q: Do you have any other issues with how Staff calculated the Vintage 4 excess**  
13 **margins?**

14 A: Yes. In January 2009, KCPL recorded a \$61,863 reduction to excess margins as a true-  
15 up of 2008 amounts. In March 2009 (and adjusted in a subsequent month), KCP&L was  
16 required to make \$388,515 in payments to the Midwest Independent Transmission  
17 System Operator ("MISO") for counterparty payments related to OSS activity since  
18 January 1, 2007, the beginning date of the OSS margin tracking mechanism. KCP&L  
19 recorded negative margins as a result of these transactions and believes that they should  
20 be included in Vintage 4, reducing total Vintage 4 excess margins as of June 30, 2010 to  
21 \$1,026,386.

22 **Q: Why is it appropriate to include these payments in determining the OSS excess**  
23 **margin liability?**

1 A: There are several reasons:

2 (1) These billings, which the Southwest Power Pool ("SPP") also makes, represent prior  
3 period/true-up adjustments. MISO can resettle up to 105 days (SPP up to 317 days)  
4 after the initial transaction but could go more than that if a market participant proves  
5 its point or if there is a Federal Energy Regulatory Commission ("FERC") order. For  
6 the \$388,818 payments, MISO received a FERC order to go back and resettle  
7 Revenue Sufficiency Guaranty fees. Historically, these amounts have been small and  
8 can either be additional income or expense. KCP&L has consistently included these  
9 payments as part of the OSS margin tracker, no matter the direction.

10 (2) KCP&L has a documented history of flowing benefits as well as costs through the  
11 OSS margin tracker. For example, in addition to the adjustments discussed above,  
12 coal inventory adjustments are included in the margin calculation, whether an  
13 increase or decrease in the margin occurs.

14 (3) KCP&L agreed in the Regulatory Plan (page 22 of the Stipulation and Agreement)  
15 *"not to propose any adjustment that would remove any portion of its off-system sales*  
16 *from its revenue requirement determination in any rate case...."* Since these  
17 adjustments were necessary to properly reflect actual margins realized during this  
18 period, any removal of the adjustments, as proposed by Staff, could be considered a  
19 violation of that agreement.

20 Q: Please discuss your concern with how Staff calculated the base amount subject to  
21 the 10-year amortization for Vintages 3 and 4.

1 A: Staff failed to include interest related to the excess margins in the base amount subject to  
2 the 10-year amortization for Vintages 3 and 4. The 2009 S&A, page 8, provided the  
3 following requirement for the return of the interest to the ratepayers over 10 years.

4 The Signatory Parties agree that the \$1,082,974 (Missouri jurisdictional) excess of  
5 2007 OSS margins over the amount included in rates in Case No. ER-2006-0314  
6 and the \$2,947,332 (Missouri jurisdictional) excess of 2008 OSS margins over the  
7 amount included in rates in Case No. ER-2007-0291, together with interest  
8 (Missouri jurisdictional), will be deferred in a regulatory liability account and  
9 amortized over ten years beginning with the date new rates become effective in  
10 this rate case, with one year's amortization included in cost of service in this case.  
11 The unamortized balance will not be included in rate base.

12 **Q: Did the Commission state a method to use to calculate this interest?**

13 A: Yes. The Order in the Case No. ER-2007-0291 ("2007 Case"), page 39, provided for the  
14 following return on excess OSS margins:

15 KCPL shall pay a short-term interest rate of LIBOR plus 32 basis points on all  
16 margin amounts exceeding the 25% level, with the interest paid not charged to  
17 ratepayers in cost of service. Any margins in excess of the 25th percentile, and  
18 any interest paid on those margins, shall be returned to the ratepayers no later than  
19 the conclusion of "Rate Filing #4" as defined in Paragraph III.B.3.d on page 41 of  
20 the Stipulation and Agreement approved in Commission Case No. EO-2005-0329.

21 **Q: If Staff corrected its errors in calculating the amount of excess OSS margins to be**  
22 **amortized over 10 years for Vintages 3 and 4, including the various points discussed**  
23 **above, by how much would the Staff's amortization expense be adjusted?**

24 A: Staff's amortization expense would decrease by \$205,785, resulting in an increase in cost  
25 of service by a like amount.

26 **Q: You indicated that you had an issue with the way Staff transferred Connections**  
27 **program costs and certain other costs to Vintages 3 and 4 DSM Program costs. Please**  
28 **explain.**

1 A: Staff included \$184,421, the Missouri jurisdictional portion of 50% of \$694,000  
2 Connections Program annualized costs, and \$45,922 (Missouri jurisdictional) of other  
3 costs in its DSM Program costs. Staff calculated both an annual amortization over 10  
4 years, as well as an annual return using the Allowance for Funds Used during  
5 Construction ("AFUDC") rate on these costs. As a result, Staff removed \$230,343 from  
6 its Missouri jurisdictional cost of service, but included a \$23,034 amortization and a  
7 \$15,271 return. If the Commission agrees with Mr. Blanc's Rebuttal Testimony and  
8 restores the \$433,406 (total company) to cost of service, these amounts would need to be  
9 removed from Staff's DSM adjustments.

10 **Q: Finally, you indicated that you had an issue with the way Staff calculated a return**  
11 **for all of the components in Staff's group for Vintages 3 and 4. Please explain.**

12 A: KCP&L has concerns with the approach taken by Staff for all four components. Staff has  
13 failed to follow prior Commission Orders that have addressed returns related to each of  
14 these components. The return related to DSM Program costs is discussed by Mr. Rush in  
15 his Rebuttal Testimony, but I will address the other three components.

16 **Q: If Staff's method to calculate a return on DSM Program costs is adopted, do you**  
17 **agree with the amount of DSM Program return calculated by Staff?**

18 A: Yes, except as it relates to Staff's improper transfer to Vintage 4 of 50% of the  
19 annualized Connections Program costs and certain other costs, as discussed above and by  
20 Mr. Blanc in his Rebuttal Testimony.

21 **Q: Do you agree with Staff's calculation of the return on the amount that must be**  
22 **refunded to ratepayers for the excess OSS margins included in Vintages 3 and 4?**

1 A: No, I do not. As discussed earlier in this testimony, the Commission ordered that interest  
2 on the excess OSS margins be included in the balance to be amortized over ten years.  
3 There was no provision to include a return on the unamortized excess OSS margin  
4 balance other than for this interest.

5 **Q: Has KCP&L properly reflected the interest on excess margins on its books and in**  
6 **this rate case?**

7 A: Yes. Beginning with the first excess margins recorded in December 2007, KCP&L has  
8 calculated interest costs due to ratepayers based on the cumulative monthly balances of  
9 Missouri jurisdictional excess margins, including interest but less amortizations, as  
10 required by the Order in that case. This calculation is incorporated in KCP&L's  
11 adjustment R-78.

12 **Q: How is the Company's handling of excess margin interest/return different from that**  
13 **proposed by Staff?**

14 A: Because the excess OSS margin item is a component of Staff's combined unamortized  
15 DSM costs, Staff calculates a return on the OSS margin component using an AFUDC rate  
16 rather than the LIBOR plus 32 basis points rate. Additionally, not only does Staff apply a  
17 rate different from that ordered in the 2007 Case, it fails to provide ratepayers with a  
18 return throughout the accumulation period subsequent to the last ratemaking period (the  
19 period/vintage ended September 30, 2008), which is required by the Order in the 2007  
20 Case. Finally, Staff's adjustment provides for an annual return to be given back in each  
21 annual period and not over the 10-year amortization period established in the 2009 S&A.



1 **Q: If Staff corrected its method to be consistent with the prior Commission actions**  
2 **previously cited, how much would the Staff's adjustment for excess OSS Margins**  
3 **change?**

4 A: Staff's adjustment for the refund to ratepayers for the return on excess OSS margins  
5 would be reduced to \$0, a decrease of \$454,818, increasing the adjustment to cost of  
6 service by a like amount. This would be in addition to the \$205,785 increase in cost of  
7 service discussed above as a result of correcting the amortization amount related to  
8 excess margins on off-system sales, a correction that includes adding interest costs to the  
9 amount to be amortized.

10 **Q: Do you agree with the return proposed by Staff related to the recovery of deferred**  
11 **advertising costs?**

12 A: No, I do not. The 2009 S&A authorized deferral of certain advertising costs and recovery  
13 over a 10-year amortization period, including the following provision (page 8):

14 The unamortized balance will not be included in rate base as agreed to in the 2005  
15 Stipulation.

16 Therefore, the 2009 S&A did not provide for a return of any kind and the Staff's  
17 proposed return is not appropriate.

18 **Q: If Staff's proposed return on the deferred advertising costs were eliminated, how**  
19 **would Staff's adjustment be affected?**

20 A: Staff's adjustment for the return from ratepayers would be reduced by \$16,988 on a  
21 Missouri jurisdictional basis, decreasing cost of service by a like amount.

22 **Q: Does the Staff also propose a return to ratepayers during the 10-year amortization**  
23 **period for the unamortized balance of amounts due ratepayers for the Montrose**  
24 **STB net reparations?**

1 A: Yes. In KCP&L's opinion, this also was not provided for in the 2009 S&A and is not  
2 appropriate. The 2009 S&A provided (page 8):

3 The Signatory Parties agree that the Missouri jurisdictional excess of STB  
4 litigation proceeds over un-recovered STB litigation costs of \$1,017,593 will be  
5 deferred in a regulatory liability account and amortized over ten years beginning  
6 with the date new rates become effective in this case, with one year's amortization  
7 included in cost of service in this case. The unamortized balance will not be  
8 included in rate base.

9 As with the deferred advertising costs, the S&A did not provide for a return of any kind.  
10 Therefore, Staff's proposed return is not appropriate

11 **Q: If Staff's proposed returns on the deferred STB net reparations were eliminated,**  
12 **how would Staff's adjustment be affected?**

13 A: Staff's adjustment for the return to ratepayers would be reduced by \$61,844 on a  
14 Missouri jurisdictional basis, increasing cost of service by a like amount.

15 **Q: Do you believe that it is appropriate for Staff to group all four components into a**  
16 **single adjustment and amortize all components to Account 908, Customer**  
17 **Assistance Expense?**

18 A: No, I do not. Account 908, Customer Assistance Expense, is not appropriate for the  
19 amortization of the Montrose STB net reparations, which should be treated as a reduction  
20 of Account 501, Fuel Expense. Nor is it appropriate for the amortization of OSS  
21 margins, which should be treated as an adjustment of Account 449, Revenues-Provision  
22 for Rate Refunds.

23 **Q: Is there a secondary reason for why you are opposed to combining these four**  
24 **components into a single group?**

25 A: Yes. As one can see from the discussion above and from the complexity of Schedule  
26 JPW2010-6 attached to this rebuttal testimony, Staff has created a very involved

1 adjustment. Staff combines the cost of unlike components and then re-categorizes the  
2 group of costs into four vintages before calculating both the amortization and the return  
3 as single amounts for all components in each vintage. The DSM Program costs should  
4 earn a return as discussed by Mr. Rush in his Rebuttal Testimony, while excess OSS  
5 margins should earn a return based on LIBOR plus 32 basis points. The Montrose STB  
6 net reparation and deferred advertising components should not get a return at all. The  
7 adjustments for each component should be recorded in different accounts. It seems an  
8 unnecessary complication to combine these unlike components when they could be  
9 addressed much more clearly as four separate adjustments. As the years go by and more  
10 vintages are added, the problem will be compounded if not addressed in this case.

11 **Q: Does KCP&L reflect these four different components as four separate adjustments?**

12 A: Yes, it does.

13 **Q: Please summarize this portion of your testimony regarding Staff's amortization of**  
14 **1) DSM Program costs, 2) excess OSS margins, 3) Montrose STB net reparations**  
15 **and 4) deferred advertising costs.**

16 A: Staff incorrectly calculated both the amount of excess OSS margins for Vintage 4 and  
17 amortization of excess margins for both Vintage 3 and Vintage 4. Staff inappropriately  
18 transferred 50% of the costs of the Connections Program, and certain other costs, into  
19 DSM Program costs. Staff did not follow prior Orders in the calculation of the return  
20 related to the individual cost components. Finally, by combining these four unrelated  
21 components into a single group for purposes of its adjustment, Staff is incorrectly  
22 reflecting its adjustment for all four components to A/C 908, Customer Assistance  
23 Expense, when two components of the adjustment should be reflected in other accounts.

1 Bundling these unrelated items also adds unnecessary complexity to the adjustment that  
2 will only get worse as more vintages are added.

3 **Q: What is the combined impact of these items?**

4 A: The impact is dependent on which DSM Program amortization cost approach is accepted.  
5 If Mr. Rush's approach is accepted, which includes inclusion of the unamortized costs in  
6 rate base and adoption of a 6-year amortization period for DSM Program costs effective  
7 with Vintage 4, then Staff has overstated the annual cost of service by \$62,123 (Missouri  
8 jurisdictional), including corrections for all four components. This impact is reflected in  
9 attached Schedule JPW2010-6, page 1 of 2. However, the revised case would also  
10 include a substantial return on rate base for the \$25.3 million unamortized DSM Program  
11 costs at June 30, 2010, as proposed by Mr. Rush.

12 **Q: What is the combined impact if Staff's approach is accepted, which includes a DSM  
13 Program cost return based on an AFUDC rate and 10-year amortization of the  
14 DSM Program costs for all vintages?**

15 A: In that case Staff's combined adjustment is understated by \$666,407, including  
16 corrections for all four components, as reflected in attached Schedule JPW2010-6, page 2  
17 of 2.

18 **Q: Are there any other points you would like to discuss with regard to DSM cost  
19 amortization?**

20 A: Yes. Staff has cut off Vintage 3 activity for DSM Program costs as of September 30,  
21 2008, with activity subsequent to that date being reflected in Vintage 4. This is  
22 acceptable to the Company.

1

**Cash Working Capital**

2 **Q: Please discuss the Cash Working Capital issue.**

3 A: There are three sub-issues: (1) Gross receipts tax (“GRT”); (2) Injuries and damages  
4 (“I&D”); and (3) Wolf Creek O&M expenses.

5 **Q: What is meant by the term Cash Working Capital (“CWC”)?**

6 A: KCP&L agrees with both Staff’s CWC definition as presented on pages 43-44 of its Staff  
7 Report and Mr. Meyer’s definition on pages 19-20 of his Direct Testimony.

8 **Q: Please discuss the GRT issue.**

9 A: Staff witness Karen Lyons and Mr. Meyer propose significantly longer GRT expense lags  
10 than does the Company, summarized as follows:

	<u>Staff</u>	<u>Mr. Meyer</u>	<u>Company</u>
Kansas City MO 6% tax	71.61	75.63	(57.56)
Other cities tax	42.34	53.47	(38.93)

14 **Q: Why are Staff’s and Mr. Meyer’s GRT expense lags so much longer?**

15 A: The issue centers entirely on whether the Company’s tax remittances are considered  
16 prepayments or payments in arrears. The Kansas City, Missouri 6% GRT and most other  
17 city GRT are prepayments, with the corresponding CWC expense lags used by the  
18 Company reflecting such classification. Staff and Mr. Meyer consider these payments to  
19 be made in arrears. Company witness Melissa Hardesty addresses this issue in her  
20 Rebuttal Testimony.

21 **Q: Do any of the parties disagree with the numbers included in the table above?**

1 A: No, not to my knowledge. The difference of opinion on this issue relates entirely to  
2 whether the payments are prepayments or payments in arrears, not to the resulting  
3 expense lags once that determination is made.

4 **Q: Please quantify the impact of this issue.**

5 A: The Company's recommended classification of the GRT payments would increase Staff's  
6 and Mr. Meyer's recommended rate bases by \$11,779,758 and \$13,576,484, respectively  
7 (Missouri jurisdictional).

8 **Q: Are there any other GRT issues?**

9 A: Yes, Mr. Meyer has recommended that the revenue lag associated with these GRT  
10 expense lags be set at 0 days, whereas the Company and Staff propose a 10 day and 11.82  
11 day lag, respectively.

12 **Q: What is Mr. Meyer's rationale for the 0 day lag?**

13 A: He states that the tax is assessed against revenues collected, not revenues billed, and  
14 therefore there is no revenue lag.

15 **Q: What is the Company's rationale for the 10 day lag?**

16 A: This lag represents the combined billing and collection lag, an approach put forth by Staff  
17 in Case No. ER-2006-0314 ("2006 Case") and used consistently by both parties since that  
18 date. Similar to Mr. Meyer, Staff believed that there would not be a service lag for these  
19 taxes and that the service lag should be deducted from the weighted revenue lag.  
20 However, Staff and the Company have included the billing and collection lags, which  
21 total to 10 days in the current case.

22 **Q: Please quantify the impact of this issue.**

1 A: The Company's recommended 10-day lag would increase Mr. Meyer's recommended  
2 rate base by \$1,623,926 (Missouri jurisdictional).

3 **Q: Please discuss the I&D issue.**

4 A: In both the 2006 Case and the 2007, Case the Company and Staff each included an I&D  
5 component in CWC because normalized I&D expense included in those rate proceedings  
6 was based on an accrual of I&D claims. Therefore, customers were reimbursing KCP&L  
7 well before the claims were actually paid, in many instances months before ("negative  
8 CWC"). Beginning with the 2009 Case, normalized I&D expense has been based on  
9 actual claims paid. Therefore, customers are now reimbursing the Company for its I&D  
10 claims only after the Company has made cash payments in settlement of the claims.  
11 Therefore, I&D should not be a separate component of CWC.

12 **Q: Does the Company propose that I&D be excluded from the CWC schedule?**

13 A: No. While a case could be made for such exclusion, the Company proposes that I&D  
14 expense be included in the "Net Other O&M Expense" line, a category where all O&M  
15 expenses are included that are not specifically included on other lines of the CWC  
16 schedule.

17 **Q: Please quantify the effect of this issue with Staff.**

18 A: The proper classification of I&D expense in Staff's CWC schedule would increase Staff's  
19 recommended rate base by \$564,696 (Missouri jurisdictional).

20 **Q: Please discuss the Wolf Creek O&M expense issue.**

21 A: Mr. Meyer correctly pointed out that the Wolf Creek O&M expense lag of 13.81 days  
22 was too low. He proposed, instead, a 30 day lag. KCP&L subsequently provided Mr.

1 Meyer additional information that resulted in Mr. Meyer agreeing to a 25.85 day lag.

2 Therefore, there is no longer an issue on this item.

3 **Q: Are there any other CWC issues that you would like to address?**

4 A: Yes. Mr. Meyer stated in his Direct Testimony that the Sales Tax CWC lag should be  
5 35.21 days, compared to the Company's 22 days. KCP&L subsequently provided Mr.

6 Meyer additional information that resulted in Mr. Meyer agreeing to a 10.9 day lag.

7 Therefore, there is no longer an issue on this item.

8 **Rate Case Expense**

9 **Q: Please discuss the rate case expense issue.**

10 A: KCP&L has four concerns related to rate case expense. First, Staff mentioned that they  
11 expect "to return to the expense normalization approach in future KCPL rate cases."

12 Without getting into a discussion about which method should be used in future rate cases,  
13 the Company would like to make clear that it expects any prudent and reasonable costs  
14 incurred in the current rate case but not included in the True Up to be deferred in a  
15 regulatory asset for recovery in the next rate case.

16 **Q: Why would there be any costs incurred in the current case but not included in the  
17 True Up?**

18 A: Staff stated on page 147 that it would include "all prudent and reasonable costs incurred  
19 and paid through the true-up of the current rate case..." It is very likely there will be  
20 significant costs not paid at that date and in many cases not even invoiced at that date.

21 Vendors often do not send their invoices out for weeks or even later. For example, in the  
22 2009 Case approximately 50% of the total rate case costs were not recorded as of the  
23 assigned True Up date in that case (April 30, 2009). With the possibility of a fully



1 litigated case in the current proceeding, as opposed to the settled 2009 Case, and the  
2 resulting hearings and briefs, the likelihood of significant invoices arriving after the True  
3 Up date is very high.

4 **Q: Please discuss the second rate case concern.**

5 A: Staff made a point on page 147 of its report that it did not include any amortization for  
6 current rate case costs because it needed additional support. The Company recently  
7 responded to Staff data request 141.2, which we believe will provide Staff the support it  
8 needs to substantiate the accumulated rate case costs to date. Additionally, Staff data  
9 request 141.3, currently in progress, will provide even more detail. KCP&L will  
10 continue to provide this level of documentation as the case progresses.

11 **Q: Please discuss the third rate case concern.**

12 A: Staff stated on page 147 of its report that during True Up it would propose  
13 reclassification of costs coded by the Company as rate case expense that were, in its  
14 opinion, costs related to the Iatan projects (and therefore capitalize such costs). In fact,  
15 Staff, just prior to filing its Rebuttal Testimony in this case, revised rate case expense in  
16 its updated accounting schedules (attached to this testimony as Schedule JPW2010-8 and  
17 discussed later in this testimony). KCP&L agrees that if any such misclassifications  
18 exist, they should be reclassified. However, KCP&L would like to point out that the  
19 consulting and legal firms utilized for the Iatan projects are also providing rate case  
20 support for Iatan related issues, and the Company believes it has properly coded the  
21 respective services. Additionally, although Staff proposed removal of approximately  
22 \$1.7 million (Missouri jurisdictional) from rate case expenses that were to be deferred  
23 and amortized over 2 years, KCP&L could not determine whether Staff added these costs

1 to the Iatan plant costs. The Company reserves the right to discuss this matter further in  
2 its Surrebuttal Testimony.

3 **Q: Please discuss the fourth rate case concern.**

4 A: Also as part of Staff's revisions to its case just prior to the filing of Rebuttal Testimony,  
5 and incorporated in Schedule JPW2010-8, Staff proposed the disallowance of some or all  
6 of the costs incurred for a contractor the Company uses for rate case work (NextSource).  
7 The amount of the proposed disallowance is about \$339,000 (Missouri jurisdictional), to  
8 be amortized over 2 years. Because this proposal was made as KCP&L was preparing to  
9 finalize its Rebuttal Testimony in this case, the Company did not have time to review and  
10 discuss with Staff the proposed disallowance and reserves the right to address this matter  
11 further in Surrebuttal Testimony. The Company understands that Staff will address this  
12 issue in its Rebuttal Testimony. All KCP&L can state at this time is that it has been very  
13 satisfied with the services of NextSource and believes the costs incurred are reasonable  
14 and necessary rate case expenses.

15 **Accelerated Amortizations**

16 **Q: Please discuss the accelerated amortizations issue.**

17 A: As discussed fully by Mr. Meyer on page 29 of his Rebuttal Testimony, KCP&L will  
18 have accumulated approximately \$169 million (Missouri jurisdictional) of accelerated  
19 amortizations as of December 31, 2010, related to various accelerated amortization  
20 mechanisms established in prior rate proceedings. The amount as of the effective date of  
21 new rates in this case will be approximately \$183 million. The issue in this case is the  
22 method to use to flow back this accumulated amortization to ratepayers.

1 Q: **What is Mr. Meyer's proposal?**

2 A: Mr. Meyer proposes a 15-year amortization of this "regulatory liability" based on the idea  
3 that customers should receive the benefit over approximately the same time frame as the  
4 build-up of these amortizations (the smaller of the two amortization mechanisms began in  
5 1996).

6 Q: **What is the Company's proposal?**

7 A: KCP&L proposes that these accumulated amortizations be spread over the Company's  
8 depreciation reserve accounts, thereby reducing net book value and resulting in decreased  
9 depreciation expense going forward (approximately \$9 million per year (Missouri  
10 jurisdictional)). This depreciation rate effect is discussed by Company witness John  
11 Spanos in his Direct Testimony.

12 Q: **Does any other party to this case have an opinion on the best method to account for  
13 the accumulated amortization?**

14 A: Yes, both Staff and Mr. Robertson offer opinions in their respective Direct Testimonies.  
15 The Staff Report proposes that the liabilities be separately identified in the depreciation  
16 reserve and included as a reduction in rate base, with the balance reduced each year by  
17 that year's net cost of removal incurred. As more fully discussed in the Rebuttal  
18 Testimony of Company witness John Spanos, Staff proposes not including a cost of  
19 removal, net of salvage, component in depreciation rates and thereby reduce annual  
20 depreciation expense about \$12 million (Missouri jurisdictional) from what such expense  
21 would have been absent such exclusion.

1 **Q: What is Mr. Robertson's opinion on this issue?**

2 A: Mr. Robertson proposes that the larger of the two regulatory liabilities, the additional  
3 amortizations to meet financial ratios (approximately \$132 million and \$146 million  
4 Missouri jurisdictional as of December 31, 2010 and as of the effective date of new rates  
5 in this case, respectively) be spread to the plant accounts associated with the Regulatory  
6 Plan new construction projects, but be separately identifiable and remain in the plant  
7 accounts until retired (with a minimum of ten years). His approach appears to be very  
8 similar to that proposed by the Company, with the exception that the plant accounts  
9 affected be limited to those associated with Regulatory Plan construction projects  
10 (generally the steam plant accounts). KCP&L proposes that the amount be spread to all  
11 plant accounts except for Iatan 2. Mr. Robertson did not state an opinion on the smaller  
12 of the two accumulated amortizations.

13 **Q: Does the Regulatory Plan or any other Commission action since then specifically**  
14 **state how these accumulated amortizations are to be recorded and returned to**  
15 **ratepayers?**

16 A: As Mr. Robertson points out on page 4 of his Direct Testimony, the Regulatory Plan  
17 states that the amounts will be included in the depreciation reserve and be deducted from  
18 rate base. Additionally, as he points out on page 5 of his Direct Testimony, the Non-  
19 Unanimous Stipulation and Agreement in the 2006 Case provided that the additional  
20 amortizations to meet financial ratios should remain in the depreciation reserve accounts  
21 of the plant to which the amounts are spread until the related plant is retired, or at least  
22 until July 28, 2015 (ten years). Other than those specific directives, the Commission has

1 not stated how the accumulated amortizations are to be recorded or returned to ratepayers  
2 or how they might affect depreciation rates.

3 **Q: What are the significant factors that the Company believes the Commission should**  
4 **consider in making a decision on this issue?**

5 A: KCP&L believes that the Company's position is generally compatible with that of Mr.  
6 Robertson and the OPC, except for which plant accounts to spread the additional  
7 amortizations to. KCP&L recommends spreading the amortization to all plant accounts,  
8 excluding Iatan 2, but would be willing to discuss other proposals such as that offered by  
9 Mr. Robertson. Therefore, the main issue centers around the Company's/OPC's position  
10 as opposed to that of Mr. Meyer and Staff. KCP&L believes that Mr. Meyer's position is  
11 contrary to prior Commission Orders cited above where the Commission indicated that  
12 the accumulated amortizations, representing accelerated amortization, be reversed  
13 through the plant accounts. However, KCP&L would be interested in discussing this  
14 proposal with Mr. Meyer and other parties.

15 **Q: Does Staff's position address the use of plant accounts to reverse the accumulated**  
16 **amortization?**

17 A: Only partly. Staff's proposal is to include the accumulated amortization in the  
18 depreciation reserve accounts, but then to basically ignore those depreciation reserve  
19 amounts in calculating depreciation rates. In effect, Staff's approach is similar to the  
20 same as that of Mr. Meyer. However, instead of reflecting the cumulative amount as a  
21 separate regulatory liability on the rate base schedule (Mr. Meyer's proposal), Staff  
22 would record the amount as a credit in the depreciation reserve and then essentially  
23 amortize that amount by not reflecting net cost of removal in depreciation rates. KCP&L

1 believes this large balance should be addressed in a simple and straightforward manner.  
2 The Commission should include the amount in the depreciation reserve and allow the  
3 amount to be returned to ratepayers through lower depreciation rates resulting from  
4 remaining life depreciation methods, as discussed by Mr. Spanos in his Direct Testimony.

#### 5 Forfeited Discounts

6 **Q: Please discuss the forfeited discounts issue.**

7 A: Staff incorrectly normalized forfeited discount revenue by applying a normalized  
8 forfeited discount rate to total revenue including gross receipts tax ("GRT") revenue.  
9 GRT revenue should have been excluded from the calculation, consistent with the  
10 Company's calculation.

11 **Q: Why is it inappropriate to include GRT revenue in the calculation?**

12 A: Both the Company and Staff properly exclude test year GRT revenue (as well as test year  
13 GRT expense) from cost of service in rate cases. GRT revenue includes a forfeited  
14 discount revenue component. Therefore, it would be incorrect to subsequently adjust  
15 forfeited discount revenue by including GRT revenue in the calculation.

#### 16 Clarifications

17 **Q: What is the purpose of this section of your Rebuttal Testimony?**

18 A: The Company believes that certain comments made in the Staff Report require  
19 clarification, including discussion concerning the following items:

- 20 ➤ Iatan 2 O&M
- 21 ➤ Prepayments
- 22 ➤ Payroll
- 23 ➤ Depreciation reserve

1           ➤ Wolf Creek refueling

2           ➤ Income taxes

3           ➤ True Up process

4           While none of these items directly affects Staff's Accounting Schedules in any material  
5           respect, nor do any of these items appear to represent an issue in this case, KCP&L would  
6           like to provide clarification.

7   **Q:   Please discuss the Iatan 2 O&M item.**

8   A:   The Staff Report on page 107 proposes the use of "estimated" Iatan 2 O&M expense in  
9           this case, provided a tracker is established. The Company is agreeable with this approach  
10          but does want to clarify one point. The "new" Iatan plant and equipment relate not just to  
11          Iatan 2 but also to new Iatan assets referred to as "Iatan Common." These assets  
12          represent plant and equipment common between Iatan 1 and Iatan 2, such as the new  
13          water softener equipment, rail facilities, etc. Because the new Iatan Common assets will  
14          incur maintenance costs similar to Iatan 2, the Company proposes that both Iatan 2 and  
15          Iatan Common estimated costs be included in this case, with a tracker for each.

16   **Q:   Please discuss the Prepayments item.**

17   A:   Ms. Lyons states on pages 46 and 47 of the Staff Report that the Company included gross  
18          receipts tax in its Prepayments. KCP&L did not.

19   **Q:   Please discuss the payroll item.**

20   A:   On page 83 of its report, Staff states:

21           GPE ... has minuscule labor costs that are to be annualized using current employee levels  
22           and current salaries. GPE provides common services such as accounting, tax  
23           consolidation, corporate legal, and governance to GPE entities...

24           These statements are, of course, contradictory. If Great Plains Energy ("GPE") was  
25           providing these services, it would have significant overhead costs to allocate to the

1 Company and other GPE entities. GPE did provide these services through 2008 but the  
2 services were transferred to KCP&L beginning in 2009. The Company now bills other  
3 GPE companies for these services.

4 **Q: Please discuss the depreciation reserve item.**

5 A: Staff's statement on page 40 of its report that "KCPL's books overstate the reserve for  
6 this retired plant" is incorrect. The Company's "books" are not misstated. Staff should  
7 have said that KCP&L's continuing plant records do not include the retirement work in  
8 progress reflected on the books because such cost/salvage has not yet been unitized and is  
9 still "work in progress." KCP&L properly adjusts the depreciation reserve for purposes  
10 of establishing a rate base, as Staff did in its Accounting Schedules.

11 **Q: Please discuss the Wolf Creek refueling item.**

12 A: Ms. Lyons, on page 104-105 of the Staff Report, implies that Outage #17 costs were  
13 excessive. The Company understands this belief is based on incorrect outage information  
14 regarding outage days provided in a data request response. KCP&L has revised this data  
15 request to provide correct outage information (data request 347.1) and believes the  
16 revised documentation will alleviate any concerns regarding outage costs.

17 **Q: Please discuss the income tax item.**

18 A: Staff's filing was a "hybrid" case, generally including rate base amounts as of June 30,  
19 2010 and known and measurable expenses as of that date, but also including the impacts  
20 of major plant additions expected later in the year at Iatan and Spearville, as well as the  
21 freight rate increase to take effect on January 1, 2011. Staff did not fully synchronize its  
22 income tax expense and accumulated deferred income tax balances with the rate base and  
23 expense amounts included in its cost of service. Subsequent to its direct filing, Staff



1 adjusted certain income tax values to be more compatible with the rest of its case.  
2 Remaining impacts will be simply timing considerations that will be resolved in the True  
3 Up.

4 **Q: Please discuss the True Up item.**

5 A: The Staff Report indicated in many sections that its adjustments would be revised as part  
6 of the True Up process in this case. However, in other sections, where the Company  
7 would expect a true-up, no such indication was made. KCP&L believes it would be  
8 useful to document exactly which Staff adjustments will be revised at True Up. Attached  
9 as Schedule JPW2010-7 is the Company's understanding of the True Up adjustments.

10 **Q: Will all of these items be adjusted during the True up?**

11 A: No, not necessarily. Staff, as well as the Company, will evaluate whether a true-up is  
12 necessary for each item. In some cases, particularly if no significant changes have  
13 occurred, the time spent to update the number will not be worth the small increase in  
14 accuracy.

15 **Revised Staff Accounting Schedules**

16 **Q: In your review of Staff's Accounting Schedules did you become aware of any errors  
17 that needed to be corrected?**

18 A: Both KCP&L and Staff discovered various amounts that required correction. Staff has  
19 corrected these items and prepared revised Staff Accounting Schedules. The Company  
20 requested a copy of these schedules through a data request (No. 515). Attached to this  
21 testimony as Schedule JPW2010-8 is a copy of those schedules.

22 **Q: Do these schedules reflect all necessary Staff corrections of which you are aware at  
23 this time?**

1 A: Yes, with a couple of exceptions. Immediately prior to the filing of rebuttal testimony,  
2 Staff reduced the Missouri jurisdictional coal inventory included in rate base by \$9.8  
3 million from the amount previously reviewed. The change in amount occurred  
4 concurrently with a Staff correction of system load used to calculate fuel and  
5 purchased power expenses. The new inventory level appears lower than appropriate but  
6 KCP&L has not had an opportunity to analyze the underlying computations.

7 A second point is that Staff increased the Missouri jurisdictional rate base by  
8 approximately \$58 million for Spearville wind additions expected to be in service later in  
9 the year, as appropriate, but forgot to include in cost of service associated annualized  
10 depreciation expense (the currently authorized rate is 5%).

11 The Company reserves the right to address these matters further in Surrebuttal  
12 Testimony.

13 **Q: Does that conclude your testimony?**

14 A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City )  
Power & Light Company to Modify Its Tariffs to ) Docket No. ER-2010-0355  
Continue the Implementation of Its Regulatory Plan )

AFFIDAVIT OF JOHN P. WEISENSEE

STATE OF MISSOURI )  
 ) ss  
COUNTY OF JACKSON )

John P. Weisensee, being first duly sworn on his oath, states:

1. My name is John P. Weisensee. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Regulatory Affairs Manager.

2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of Kansas City Power & Light Company consisting of thirty-two (32) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

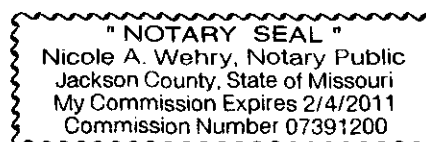
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

John P. Weisensee  
John P. Weisensee

Subscribed and sworn before me this 8<sup>th</sup> day of December, 2010.

Nicole A. Wehry  
Notary Public

My commission expires: Feb. 4 2011



Year	21-year amortization				5-year amortization			
	Projected liability balance @ 12/31/2010 (MO juris)	Amortization	Rev. req.-rate base reduction (1)	Total	Projected liability balance @ 12/31/2010 (MO juris)	Amortization	Rev. req.-rate base reduction (1)	Total
1	48,600	2,314	5,992	8,307	48,600	9,720	5,992	15,712
2	46,286	2,314	5,707	8,021	38,880	9,720	4,794	14,514
3	43,971	2,314	5,422	7,736	29,160	9,720	3,595	13,315
4	41,657	2,314	5,136	7,451	19,440	9,720	2,397	12,117
5	39,343	2,314	4,851	7,165	9,720	9,720	1,198	10,918
6	37,029	2,314	4,566	6,880	-	-	-	-
7	34,714	2,314	4,280	6,595	-	-	-	-
8	32,400	2,314	3,995	6,309	-	-	-	-
9	30,086	2,314	3,710	6,024	-	-	-	-
10	27,771	2,314	3,424	5,739	-	-	-	-
11	25,457	2,314	3,139	5,453	-	-	-	-
12	23,143	2,314	2,854	5,168	-	-	-	-
13	20,829	2,314	2,568	4,882	-	-	-	-
14	18,514	2,314	2,283	4,597	-	-	-	-
15	16,200	2,314	1,997	4,312	-	-	-	-
16	13,886	2,314	1,712	4,026	-	-	-	-
17	11,571	2,314	1,427	3,741	-	-	-	-
18	9,257	2,314	1,141	3,456	-	-	-	-
19	6,943	2,314	856	3,170	-	-	-	-
20	4,629	2,314	571	2,885	-	-	-	-
21	2,314	2,314	285	2,600	-	-	-	-
	<u>48,600</u>			<u>114,516</u>		<u>48,600</u>		<u>66,577</u>
			<b>NPV</b>	63,965 (2)			<b>NPV</b>	54,437 (2)

**21-year vs. 5-year amortization period**

7.60% discount rate	9,529
6% discount rate	14,473
9% discount rate	6,032
12.33% discount rate	0

(1) assumed Company's projected 12/31/2010 weighted average cost of capital, after considering the tax deductibility of debt, grossed up for revenue requirements, or 12.33%

(2) assumed Company's projected 12/31/2010 weighted average cost of capital, after considering the tax deductibility of debt, or 7.60%

Summary of Staff vs KCP&L Methods - DSM Program (and Other) Amortizations  
Assumes Company's Approach Where Proposals by Company Witness Tim Rush Are Accepted

	DSM Programs	Excess Margins	STB Net Reparations	Deferred Advertising	Total	Staff Over (Under) KCPL
<b>Staff</b>						
<b>To remove test year per book amortization for DSM deferral</b>						
Vintage 1	(239,667)				(239,667)	
Vintage 2	(448,625)			(130,848)	(579,473)	
Vintage 3	(326,627)	136,325	(202,153)	(9,217)	(401,672)	
Vintage 4	0				0	
Total	(1,014,919)	136,325	(202,153)	(140,065)	(1,220,812)	
<b>To include Staff's level of amortization for DSM deferral</b>						
Vintage 1	239,666				239,666	
Vintage 2	448,625				448,625	
Vintage 3	670,501	(403,031)	(101,759)	27,952	193,663	
Vintage 4	1,476,585	(316,555)			1,160,030	
Total	2,835,377	(719,586)	(101,759)	27,952	2,041,985	
<b>To include annual AFUDC return on DSM deferral</b>						
Vintage 1	103,930				103,930	
Vintage 2	223,079				223,079	
Vintage 3	407,497	(244,942)	(61,844)	16,988	117,699	
Vintage 4	978,975	(209,876)			769,100	
Total	1,713,482	(454,818)	(61,844)	16,988	1,213,808	
<b>Grand Total - Staff</b>	<b>3,533,940</b>	<b>(1,038,078)</b>	<b>(365,756)</b>	<b>(95,125)</b>	<b>2,034,981</b>	

	CS-100	R-78	CS-103	CS-91		
<b>KCP&amp;L, As Adjusted for Rebuttal Items</b>						
<b>To remove test year per book amortization for DSM (and other) deferral</b>						
Vintage 1	(239,667)				(239,667)	
Vintage 2	(448,625)			(130,848)	(579,473)	
Vintage 3	(326,627)	136,325	(202,153)	(9,317)	(401,772)	
Vintage 4	0	0	0	0	0	
Total	(1,014,919)	136,325	(202,153)	(140,165)	(1,220,912)	100
<b>To include KCP&amp;L's level of amortization for DSM (and other) deferral</b>						
Vintage 1	239,666				239,666	
Vintage 2	448,625				448,625	
Vintage 3	670,501	(410,841)	(101,759)	27,952	185,853	
Vintage 4	(b) 2,422,585	(102,960)		0	2,319,625	
Total	3,781,377	(513,801)	(101,759)	27,952	3,193,770	(1,151,785)
		Incl interest				
<b>To include return on DSM (and other) deferral</b>						
Vintage 1	(a)				0	
Vintage 2	(a)				0	
Vintage 3	(a)	in unamortized base	0	0	0	
Vintage 4	(a)	in unamortized base		0	0	
Total	0	0	0	0	0	1,213,808
<b>Grand Total - KCPL</b>	<b>2,766,458</b>	<b>(377,476)</b>	<b>(303,912)</b>	<b>(112,213)</b>	<b>1,972,858</b>	<b>62,123</b>

Staff Over (Under) KCPL 767,482 (660,603) (61,844) 17,088 62,123  
Before Rate Base Impact

(a) Included in Rate Base. See testimony of Company witness Tim Rush

(b) Begin 6-year amortization for DSM Program costs effective with Vintage 4 per testimony of Tim Rush

Summary of Staff vs KCP&L Methods - DSM Program (and Other) Amortizations  
Assumes Company's Approach Where Proposals by Company Witness Tim Rush Are Not Accepted

	DSM Programs	Excess Margins	STB Net Repairs	Deferred Advertising	Total	Staff Over (Under) KCPL
<b>Staff</b>						
<b>To remove test year per book amortization for DSM deferral</b>						
Vintage 1	(239,667)				(239,667)	
Vintage 2	(448,625)			(130,848)	(579,473)	
Vintage 3	(326,627)	136,325	(202,153)	(9,217)	(401,672)	
Vintage 4	0				0	
Total	(1,014,919)	136,325	(202,153)	(140,065)	(1,220,812)	
<b>To include Staff's level of amortization for DSM deferral</b>						
Vintage 1	239,666				239,666	
Vintage 2	448,625				448,625	
Vintage 3	670,501	(403,031)	(101,759)	27,952	193,663	
Vintage 4	1,476,585	(316,555)			1,160,030	
Total	2,835,377	(719,586)	(101,759)	27,952	2,041,985	
<b>To include annual AFUDC return on DSM deferral</b>						
Vintage 1	103,930				103,930	
Vintage 2	223,079				223,079	
Vintage 3	407,497	(244,942)	(61,844)	16,988	117,699	
Vintage 4	978,975	(209,876)			769,100	
Total	1,713,482	(454,818)	(61,844)	16,988	1,213,808	
<b>Grand Total - Staff</b>	<b>3,533,940</b>	<b>(1,038,078)</b>	<b>(365,756)</b>	<b>(95,125)</b>	<b>2,034,981</b>	

<b>KCP&amp;L, As Adjusted for Rebuttal Items</b>						
	CS-100	R-78	CS-103	CS-91		
<b>To remove test year per book amortization for DSM (and other) deferral</b>						
Vintage 1	(239,667)				(239,667)	
Vintage 2	(448,625)			(130,848)	(579,473)	
Vintage 3	(326,627)	136,325	(202,153)	(9,317)	(401,772)	
Vintage 4	0	0	0	0	0	
Total	(1,014,919)	136,325	(202,153)	(140,165)	(1,220,912)	100
<b>To include KCP&amp;L's level of amortization for DSM (and other) deferral</b>						
Vintage 1	239,666				239,666	
Vintage 2	448,625				448,625	
Vintage 3	670,501	(410,841)	(101,759)	27,952	185,853	
Vintage 4	(b) 1,453,551	(102,960)		0	1,350,591	
Total	2,812,343	(513,801)	(101,759)	27,952	2,224,736	(182,751)
		Incl interest				
<b>To include return on DSM (and other) deferral</b>						
Vintage 1	(a) 103,284				103,284	
Vintage 2	(a) 223,079				223,079	
Vintage 3	(a) 407,497	in unamortized base	0	0	407,497	
Vintage 4	(a) 963,704	in unamortized base		0	963,704	
Total	1,697,564	0	0	0	1,697,564	(483,756)
<b>Grand Total - KCPL</b>	<b>3,494,988</b>	<b>(377,476)</b>	<b>(303,912)</b>	<b>(112,213)</b>	<b>2,701,388</b>	<b>(666,407)</b>

Staff Over (Under) KCPL 38,952 (660,603) (61,844) 17,088 (666,407)

(a) DSM Program Costs not included in Rate Base and annualized return is calculated using AFUDC rate.  
(b) Continue 10-year amortization for DSM Program costs for all Vintages

**Kansas City Power & Light Company**  
**ER-2010-0355**  
**True Up Adjustments**

**Schedule JPW2010-7**

**Cost of Capital**

Capital structure  
Cost of debt

**Rate Base**

Plant in service  
Accumulated depreciation reserve  
Cash working capital  
Prepayments  
Materials & Supplies inventory  
Iatan 1 & Common regulatory asset  
Iatan 2 regulatory asset  
Prepaid pension asset  
FAS 87 regulatory asset  
Fossil fuel inventory  
Nuclear inventory  
Low income deferral  
DSM costs  
Accumulated deferred income taxes  
SO<sub>2</sub> emission allowance regulatory liability  
Additional amortization regulatory liabilities

**Operating Income**

Retail revenue  
Forfeited discounts  
Firm bulk power revenue  
Off-systems sales margins  
Fuel & purchased power expense  
Deferred gains on SO<sub>2</sub> proceeds-amortization  
Bad debt expense  
Low income deferral amortization  
Iatan 2 and Iatan Common O&M expense  
Payroll, including payroll taxes and 401(k)  
Other benefits (medical, dental, etc.)  
Insurance expense  
Credit card expense  
Bank fees  
Rate case expense  
Transmission tracker expenses  
Merger transition costs  
Demand side management cost amortization

Iatan 1 and Common regulatory asset amortization  
Iatan 2 regulatory asset amortization  
Property tax expense  
RESRAM/Proposition C costs  
Depreciation and amortization, including unit trains and vehicles  
Income tax expense



**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Revenue Requirement**

Line Number	A Description	B 7.81% Return	C 8.04% Return	D 8.28% Return
1	Net Orig Cost Rate Base	\$1,937,776,790	\$1,937,776,790	\$1,937,776,790
2	Rate of Return	7.81%	8.04%	8.28%
3	Net Operating Income Requirement	\$151,243,478	\$155,855,387	\$160,486,674
4	Net Income Available	\$158,173,740	\$158,173,740	\$158,173,740
5	Additional Net Income Required	-\$6,930,262	-\$2,318,353	\$2,312,934
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,635,690	\$12,509,264	\$15,394,912
8	Current Income Tax Available	\$13,953,777	\$13,953,777	\$13,953,777
9	Additional Current Tax Required	-\$4,318,087	-\$1,444,513	\$1,441,135
10	Revenue Requirement	-\$11,248,349	-\$3,762,866	\$3,754,069
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$65,000,000	\$65,000,000	\$65,000,000
12	Gross Revenue Requirement	\$53,751,651	\$61,237,134	\$68,754,069

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Executive Case Summary**

Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$747,029,062
2	Total Missouri Rate Revenue By Rate Schedule	\$668,455,207
3	Missouri Retail kWh Sales	8,685,779,894
4	Average Rate (Cents per kWh)	7.696
5	Annualized Customer Number	268,975
6	Profit (Return on Equity)	\$83,634,446
7	Interest Expense	\$70,806,364
8	Annualized Payroll	\$95,084,037
9	Utility Employees	3,172
10	Depreciation	\$80,136,268
11	Net Investment Plant	\$2,445,997,563
12	Pensions	\$0

Kansas City Power Light  
 Case No. ER-2010-0355  
 Test Year Decemeber 31, 2009  
 Estimated True-Up Case at December 31, 2010  
 Rate Revenue Summary

Line Number	Description	C As Billed	D Billing Adjustments	E Adjustments			G Annualize for rate change	H Large Power Load Changes and New Customers
				Large Customer Rate Switch Adjustment	Weather/Rate Switch Adjustment	F		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$210,807,207	\$0	\$0	\$9,674,757	\$26,053,721	\$0	
4	Small General Service	\$40,310,841	\$0	\$0	\$1,499,937	\$4,712,393	\$0	
5	Medium General Service	\$79,377,957	\$0	\$0	\$1,446,076	\$9,170,182	\$0	
6	Large General Service	\$135,406,320	\$0	\$0	\$2,858,687	\$15,319,182	\$0	
7	Large Power	\$110,110,050	\$857,923	-\$3,864,456	\$0	\$12,239,837	\$1,099,260	
8	Lighting	\$7,511,194	\$0	\$0	\$0	\$767,796	\$0	
9	Billing Adjustment to match FERC form 1a	\$3,246,049	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$586,769,618	\$857,923	-\$3,864,456	\$15,479,457	\$68,263,111	\$1,099,260	
11	OTHER RATE REVENUE							
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL MISSOURI RATE REVENUES	\$586,769,618	\$857,923	-\$3,864,456	\$15,479,457	\$68,263,111	\$1,099,260	

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Rate Revenue Summary**

Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$1,717,687	\$1,402,384	\$35,413,175	\$246,220,382
4	Small General Service	-\$182,399	-\$47,933	\$5,981,998	\$46,292,839
5	Medium General Service	-\$319,900	-\$184,187	\$10,112,171	\$89,490,128
6	Large General Service	-\$227,858	\$1,138,452	\$19,088,463	\$154,494,783
7	Large Power	-\$10,578	\$0	\$10,321,986	\$120,432,036
8	Lighting	\$0	\$0	\$767,796	\$8,278,990
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$3,246,049
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,458,422	\$2,308,716	\$81,685,589	\$668,455,207
11	OTHER RATE REVENUE				
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	-\$2,458,422	\$2,308,716	\$81,685,589	\$668,455,207

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Summary of Net System Input Components**

A	B	C	D
Line Number	Jurisdiction Description	Load Growth	Total kWh Sales
1	NATIVE LOAD		
2	Missouri Retail	28,315,384	8,685,779,894
3	Wholesale	0	115,936,054
4	Non-Missouri Retail	14,720,132	6,438,615,952
5	Firm Capacity Customers	0	1,248,869,268
6	Company use	0	23,363,164
7	TOTAL NATIVE LOAD	43,035,516	16,512,564,332
8	LOSSES	5.51%	910,613,576
9	NET SYSTEM INPUT		17,423,177,908

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,911,322,543
2	Less Accumulated Depreciation Reserve		\$1,465,324,980
3	Net Plant In Service		\$2,445,997,563
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$32,166,928
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	Reg Asset Excess Act FAS 87 vs Rate		\$7,703,416
9	Prepayments		\$5,765,477
10	Materials & Supplies		\$47,463,224
11	Fuel Inventory-Oil		\$3,718,968
12	Fuel Inventory-Coal		\$35,081,043
13	Fuel Inventory-Lime/Limestone/Ammonia		\$230,529
14	Powder Activated Carbon (PAC)		\$47,830
15	Fuel Inventory-Nuclear		\$31,310,260
16	Reg Asset/Demand Side Management		\$0
17	TOTAL ADD TO NET PLANT IN SERVICE		\$99,153,819
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	4.5479%	\$441,321
20	State Tax Offset	10.9151%	\$306,214
21	City Tax Offset	28.3205%	\$0
22	Interest Expense Offset	15.7589%	\$11,158,304
23	Customer Deposits		\$4,949,207
24	Customer Advances for Construction		\$158,781
25	Deferred Income Taxes-Depreciation		\$373,119,488
26	Other Regulatory Liability-Emission Allowances		\$48,345,488
27	Additional Amortization-Case No. ER-2006-0314		\$86,716,244
28	Additional Amortization-Case No. ER-2007-0291		\$32,171,481
29	Additional Amortization-Case No. ER-2009-0089		\$13,333,333
30	\$3.5 million Amortization-Case No. EO-94-199		\$36,674,731
31	TOTAL SUBTRACT FROM NET PLANT		\$607,374,592
32	Total Rate Base		\$1,937,776,790

Kansas City Power Light  
Case No. ER-2010-0355  
Test Year December 31, 2009  
Estimated True-Up Case at December 31, 2010  
Plant In Service

Schedule JPW2010-8-NP

Line Number	Account (Object)	Plant Account Description	Total Plant	Adjustment Number	Adjustments	Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	NO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.2243%	\$0	\$39,142
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)	\$2,033,436	P-4	\$0	\$2,033,436	54.2243%	\$0	\$1,102,616
5	303.020	Misc Intangible Plt - 5yr Software	\$76,560,455	P-5	\$0	\$76,560,455	54.2243%	\$0	\$41,514,371
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$8,365	P-6	\$0	\$8,365	54.2243%	\$0	\$4,536
7	303.030	Misc Intangible Plt - 10 yr Software	\$51,958,764	P-7	\$0	\$51,958,764	54.2243%	\$0	\$28,174,276
8	303.050	Misc Intang Plt - WC 5yr Software	\$21,595,798	P-8	\$0	\$21,595,798	54.2243%	\$0	\$11,710,170
9	303.070	Misc Intg Plt-Srct (Like 312)	\$34,980	P-9	\$0	\$34,980	54.2243%	\$0	\$18,968
10		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$152,286,921</b>		<b>\$0</b>	<b>\$152,286,921</b>		<b>\$0</b>	<b>\$82,587,016</b>
11		<b>PRODUCTION PLANT</b>							
12		<b>STEAM PRODUCTION</b>							
13		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>							
14	310.000	Land & Land Rights	\$807,281	P-14	\$0	\$807,281	53.5000%	\$0	\$431,895
15	311.000	Structures & Improvements	\$25,216,417	P-15	\$0	\$25,216,417	53.5000%	\$0	\$13,490,783
16	311.020	Structures - Hawthorn 5 Rebuild	\$8,923,285	P-16	\$0	\$8,923,285	53.5000%	\$0	\$4,773,957
17	312.000	Boiler Plant Equipment	\$65,335,923	P-17	\$0	\$65,335,923	53.5000%	\$0	\$34,954,719
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-18	\$0	\$9,973,895	53.5000%	\$0	\$5,336,034
19	312.020	Boiler AQC Equipment - Electric	\$255,770	P-19	\$0	\$255,770	53.5000%	\$0	\$136,837
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$222,454,209	P-20	\$0	\$222,454,209	53.5000%	\$0	\$119,013,002
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	P-21	\$0	\$0	53.5000%	\$0	\$0
22	314.000	Turbogenerator Units	\$79,149,156	P-22	\$0	\$79,149,156	53.5000%	\$0	\$42,344,798
23	315.000	Accessory Electric Equipment	\$11,797,088	P-23	\$0	\$11,797,088	53.5000%	\$0	\$6,311,442
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$39,396,975	P-24	\$0	\$39,396,975	53.5000%	\$0	\$21,077,382
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	P-25	\$0	\$0	53.5000%	\$0	\$0
26	316.000	Misc. Power Plant Equipment	\$8,050,432	P-26	\$0	\$8,050,432	53.5000%	\$0	\$4,306,981
27	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,286	P-27	\$0	\$2,305,286	53.5000%	\$0	\$1,233,328
28		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$473,665,717</b>		<b>\$0</b>	<b>\$473,665,717</b>		<b>\$0</b>	<b>\$253,411,158</b>
29		<b>PRODUCTION-IATAN 1</b>							
30	310.000	Steam Production- Land- Electric	\$3,691,922	P-30	\$0	\$3,691,922	53.5000%	\$0	\$1,975,178
31	311.000	Steam Production-Structures-Electric	\$27,065,053	P-31	-\$1,872,063	\$25,192,990	53.5000%	\$0	\$13,478,250
32	312.000	Steam Prod-Boiler Plant Equip-Electric	\$387,327,715	P-32	-\$60,530,050	\$326,797,665	53.5000%	\$0	\$174,836,751
33	312.010	Steam Production- Unit Trains- Electric	\$1,770,320	P-33	-\$216,232	\$1,554,088	53.5000%	\$0	\$831,437
34	314.000	Steam Prod- Turbogenerator-Electric	\$53,045,825	P-34	\$0	\$53,045,825	53.5000%	\$0	\$28,379,516
35	315.000	Steam Prod-Accessory Equipment-Elec	\$31,573,371	P-35	\$0	\$31,573,371	53.5000%	\$0	\$16,891,753
36	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$4,329,831	P-36	\$0	\$4,329,831	53.5000%	\$0	\$2,316,460
37		<b>TOTAL PRODUCTION-IATAN 1</b>	<b>\$508,804,037</b>		<b>-\$62,618,345</b>	<b>\$446,185,692</b>		<b>\$0</b>	<b>\$238,709,345</b>
38		<b>PRODUCTION-IATAN COMMON</b>							
39	311.000	Steam Prod- Structures-Electric	\$59,851,643	P-39	-\$1,869,788	\$57,981,855	53.5000%	\$0	\$31,020,292
40	312.000	Steam Prod- Turbogenerators- Elec	\$151,244,418	P-40	\$4,770,630	\$156,015,048	53.5000%	\$0	\$83,468,051
41	314.000	Steam Prod- Boiler Plant Equip- Elec	\$859,367	P-41	\$0	\$859,367	53.5000%	\$0	\$459,761
42	315.000	Steam Prod-Accessory Equip- Elec	\$1,620,762	P-42	-\$40,068	\$1,580,694	53.5000%	\$0	\$845,671
43	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	\$8,645	P-43	-\$234,759	-\$226,114	53.5000%	\$0	-\$120,971
44		<b>TOTAL PRODUCTION-IATAN COMMON</b>	<b>\$213,584,835</b>		<b>\$2,626,015</b>	<b>\$216,210,850</b>		<b>\$0</b>	<b>\$115,672,804</b>
45		<b>PRODUCTION- IATAN 2</b>							
46	303.020	Misc. Intangible	\$0	P-46	\$83,128	\$83,128	53.5000%	\$0	\$44,473
47	310.000	Steam Prod- Land- Iatan 2	\$0	P-47	\$633,186	\$633,186	53.5000%	\$0	\$338,755
48	311.000	Steam Prod- Structures- Iatan 2	\$0	P-48	\$91,224,284	\$91,224,284	53.5000%	\$0	\$48,804,992
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	P-49	\$653,802,250	\$653,802,250	53.5000%	\$0	\$349,784,204
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	P-50	\$0	\$0	53.5000%	\$0	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	P-51	\$90,727,548	\$90,727,548	53.5000%	\$0	\$48,539,238
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	P-52	\$30,342,237	\$30,342,237	53.5000%	\$0	\$16,233,097
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	P-53	\$3,341,512	\$3,341,512	53.5000%	\$0	\$1,787,709
54		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$0</b>		<b>\$870,154,145</b>	<b>\$870,154,145</b>		<b>\$0</b>	<b>\$465,532,468</b>
55		<b>LACYGNE COMMON PLANT</b>							
56	310.000	Stm Pr-Land-LaCygne-Common	\$767,850	P-56	\$0	\$767,850	53.5000%	\$0	\$410,800
57	311.000	Stm Pr-Structures-LaCygne-Common	\$4,401,892	P-57	\$0	\$4,401,892	53.5000%	\$0	\$2,355,012
58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$5,915,623	P-58	\$0	\$5,915,623	53.5000%	\$0	\$3,164,858

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Item Number	Account (Optional)	Plant Account Description	Plant	Code Number	Adjustments	Adjusted Plant	Depreciation Allocators	Intangible Adjustments	MO Adjustments	Jurisdictional
59	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$456,630	P-59	\$0	\$456,630	53.5000%	\$0	\$244,297	
60	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$55,832	P-60	\$0	\$55,832	53.5000%	\$0	\$29,870	
61	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$4,692,973	P-61	\$0	\$4,692,973	53.5000%	\$0	\$2,510,741	
62	315.020	Stm Pr-Acc. Equip.-Comp.	\$14,320	P-62	\$0	\$14,320	53.5000%	\$0	\$7,661	
63	316.000	Stm Pr-Misc. Pwr Pit	\$2,807,018	P-63	\$0	\$2,807,018	53.5000%	\$0	\$1,501,755	
64		<b>TOTAL LACYGNE COMMON PLANT</b>	<b>\$19,112,138</b>		<b>\$0</b>	<b>\$19,112,138</b>		<b>\$0</b>	<b>\$10,224,994</b>	
65		<b>PRODUCTION-STM-LACYGNE 1</b>								
66	310.000	Land-LaCygne 1	\$1,937,712	P-66	\$0	\$1,937,712	53.5000%	\$0	\$1,036,676	
67	311.000	Structures-LaCygne 1	\$17,986,535	P-67	\$0	\$17,986,535	53.5000%	\$0	\$9,622,796	
68	312.000	Boiler Pit Equip-LaCygne 1	\$134,130,657	P-68	\$0	\$134,130,657	53.5000%	\$0	\$71,759,901	
69	312.020	Boiler AQC Equip-LaCygne 1	\$34,129,976	P-69	\$0	\$34,129,976	53.5000%	\$0	\$18,259,537	
70	314.000	Turbogenerator-LaCygne 1	\$32,697,064	P-70	\$0	\$32,697,064	53.5000%	\$0	\$17,492,929	
71	315.000	Acc. Equip-LaCygne 1	\$19,213,961	P-71	\$0	\$19,213,961	53.5000%	\$0	\$10,279,469	
72	316.000	Misc. Pwr Pit Equip-LaCygne 1	\$2,965,324	P-72	\$0	\$2,965,324	53.5000%	\$0	\$1,586,448	
73		<b>TOTAL PRODUCTION-STM-LACYGNE 1</b>	<b>\$243,061,229</b>		<b>\$0</b>	<b>\$243,061,229</b>		<b>\$0</b>	<b>\$130,037,756</b>	
74		<b>PRODUCTION-STM-LACYGNE 2</b>								
75	311.000	Structures-LaCygne 2	\$2,643,517	P-75	\$0	\$2,643,517	53.5000%	\$0	\$1,414,282	
76	312.000	Boiler Pit Equip-LaCygne 2	\$99,494,005	P-76	\$0	\$99,494,005	53.5000%	\$0	\$53,229,293	
77	312.010	Boiler Unit Train-LaCygne 2	\$129,045	P-77	\$0	\$129,045	53.5000%	\$0	\$69,039	
78	312.020	Boiler AQC Equip-LaCygne 2	\$9,607	P-78	\$0	\$9,607	53.5000%	\$0	\$5,140	
79	314.000	Turbogenerator-LaCygne 2	\$22,923,449	P-79	\$0	\$22,923,449	53.5000%	\$0	\$12,264,045	
80	315.000	Accessory Equip-LaCygne 2	\$14,753,629	P-80	\$0	\$14,753,629	53.5000%	\$0	\$7,893,192	
81	316.000	Misc. Pwr Pit Equip-LaCygne 2	\$1,341,903	P-81	\$0	\$1,341,903	53.5000%	\$0	\$717,918	
82		<b>TOTAL PRODUCTION-STM-LACYGNE 2</b>	<b>\$141,295,155</b>		<b>\$0</b>	<b>\$141,295,155</b>		<b>\$0</b>	<b>\$75,592,909</b>	
83		<b>PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>								
84	310.000	Land-Montrose	\$1,406,842	P-84	\$0	\$1,406,842	53.5000%	\$0	\$752,660	
85	311.000	Structures - Electric - Montrose	\$15,806,746	P-85	\$0	\$15,806,746	53.5000%	\$0	\$8,456,609	
86	312.000	Boiler Plant Equipment - Equipment-Montrose	\$126,726,226	P-86	\$0	\$126,726,226	53.5000%	\$0	\$67,798,531	
87	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-87	\$0	\$8,919,886	53.5000%	\$0	\$4,772,139	
88	314.000	Turbogenerators- Electric- Montrose	\$42,229,933	P-88	\$0	\$42,229,933	53.5000%	\$0	\$22,593,014	
89	315.000	Accessory Equipment- Electric - Montrose	\$22,534,952	P-89	\$0	\$22,534,952	53.5000%	\$0	\$12,056,199	
90	316.000	Misc. Plant Equipment- Electric-Montrose	\$4,964,449	P-90	\$0	\$4,964,449	53.5000%	\$0	\$2,655,980	
91		<b>TOTAL PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>	<b>\$222,589,034</b>		<b>\$0</b>	<b>\$222,589,034</b>		<b>\$0</b>	<b>\$119,085,132</b>	
92		<b>PRODUCTION-HAWTHORN 6 COMBINED CYCL</b>								
93	311.000	Structures - Hawthorn 6	\$154,046	P-93	\$0	\$154,046	53.5000%	\$0	\$82,415	
94	315.000	Accessory Equip- Hawthorn 6	\$0	P-94	\$0	\$0	53.5000%	\$0	\$0	
95	341.000	Other Prod - Structures Hawthorn 6	\$0	P-95	\$0	\$0	53.5000%	\$0	\$0	
96	342.000	Other Production- Fuel Holders	\$1,067,637	P-96	\$0	\$1,067,637	53.5000%	\$0	\$571,186	
97	344.000	Other Prod - Generators Hawthorn 6	\$42,958,827	P-97	\$0	\$42,958,827	53.5000%	\$0	\$22,982,972	
98	345.000	Other Prod - Accessory Equip - Haw. 6	\$2,595,442	P-98	\$0	\$2,595,442	53.5000%	\$0	\$1,388,561	
99		<b>TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL</b>	<b>\$46,775,952</b>		<b>\$0</b>	<b>\$46,775,952</b>		<b>\$0</b>	<b>\$25,025,134</b>	
100		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>								
101	311.000	Structures and Improvements - Haw. 9	\$2,204,342	P-101	\$0	\$2,204,342	53.5000%	\$0	\$1,179,323	
102	312.000	Boiler Plant Equip - Hawthorn 9	\$41,622,213	P-102	\$0	\$41,622,213	53.5000%	\$0	\$22,267,884	
103	314.000	Turbogenerators - Hawthorn 9	\$15,935,704	P-103	\$0	\$15,935,704	53.5000%	\$0	\$8,525,602	
104	315.000	Accessory Equipment - Hawthorn 9	\$13,254,854	P-104	\$0	\$13,254,854	53.5000%	\$0	\$7,091,347	
105	316.000	Misc. Pwr Pit Equip - Hawthorn 9	\$178,287	P-105	\$0	\$178,287	53.5000%	\$0	\$95,384	
106		<b>TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>	<b>\$73,195,400</b>		<b>\$0</b>	<b>\$73,195,400</b>		<b>\$0</b>	<b>\$39,159,540</b>	
107		<b>PRODUCTION - NORTHEAST STATION</b>								
108	311.000	Steam Prod - Structures - Elect - NE	\$23,446	P-108	\$0	\$23,446	53.5000%	\$0	\$12,544	
109	315.000	Accessory Equipment - NE	\$0	P-109	\$0	\$0	53.5000%	\$0	\$0	
110	316.000	Misc. Plant Equipment - NE	\$0	P-110	\$0	\$0	53.5000%	\$0	\$0	



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Original	Proposed	Description	Original	Proposed	Plant	Adjustment	MO	MO	MO
Number	Number		Number	Number	Number	Number	Number	Number	Number
111	340,000	Other Production - Land NE	\$136,550	P-111	\$0	\$136,550	53.5000%	\$0	\$73,054
112	342,000	Other Production - Fuel Holders NE	\$1,035,206	P-112	\$0	\$1,035,206	53.5000%	\$0	\$553,835
113	344,000	Other Production - Generators NE	\$41,106,652	P-113	\$0	\$41,106,652	53.5000%	\$0	\$21,992,059
114	345,000	Other Production - Accessory Equip - NE	\$6,911,360	P-114	\$0	\$6,911,360	53.5000%	\$0	\$3,697,578
115		<b>TOTAL PRODUCTION - NORTHEAST STATION</b>	<b>\$49,213,214</b>		<b>\$0</b>	<b>\$49,213,214</b>		<b>\$0</b>	<b>\$26,329,070</b>
116		<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>							
117	341,000	Other Prod- Structures- Electric	\$770,290	P-117	\$0	\$770,290	53.5000%	\$0	\$412,105
118	342,000	Other Prod- Fuel Holders- Electric	\$2,867,642	P-118	\$0	\$2,867,642	53.5000%	\$0	\$1,534,188
119	344,000	Other Prod- Generators- Electric	\$22,494,400	P-119	\$0	\$22,494,400	53.5000%	\$0	\$12,034,504
120	345,000	Other Prod- Accessory Equip- Electric	\$2,114,016	P-120	\$0	\$2,114,016	53.5000%	\$0	\$1,130,999
121		<b>TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>	<b>\$28,246,348</b>		<b>\$0</b>	<b>\$28,246,348</b>		<b>\$0</b>	<b>\$15,111,796</b>
122		<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>							
123	341,000	Other Prod- Structures-Electric	\$80,390	P-123	\$0	\$80,390	53.5000%	\$0	\$43,009
124	342,000	Other Prod- Fuel Holders-Electric	\$568,122	P-124	\$0	\$568,122	53.5000%	\$0	\$303,945
125	344,000	Other Production-Generators-Electric	\$23,879,776	P-125	\$0	\$23,879,776	53.5000%	\$0	\$12,775,680
126	345,000	Other Prod-Accessory Equip-Electric	\$1,334,685	P-126	\$0	\$1,334,685	53.5000%	\$0	\$714,056
127		<b>TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>	<b>\$25,862,973</b>		<b>\$0</b>	<b>\$25,862,973</b>		<b>\$0</b>	<b>\$13,836,690</b>
128		<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>							
129	311,000	Misc Plant Equip - Electric W. Gardner	\$165,832	P-129	\$0	\$165,832	53.5000%	\$0	\$88,720
130	340,000	Other Prod - Land - W. Gardner	\$177,836	P-130	\$0	\$177,836	53.5000%	\$0	\$95,142
131	340,010	Other Prod- Landrights & Easements	\$93,269	P-131	\$0	\$93,269	53.5000%	\$0	\$49,899
132	341,000	Other Prod - Structures- W. Gardner	\$2,247,652	P-132	\$0	\$2,247,652	53.5000%	\$0	\$1,202,494
133	342,000	Other Prod- Fuel Holders- W. Gardner	\$3,148,482	P-133	\$0	\$3,148,482	53.5000%	\$0	\$1,684,438
134	344,000	Other Prod - Generators- W. Gardner	\$109,961,958	P-134	\$0	\$109,961,958	53.5000%	\$0	\$58,829,648
135	345,000	Other Prod- Access Equip - W. Gardner	\$6,719,512	P-135	\$0	\$6,719,512	53.5000%	\$0	\$3,594,939
136		<b>TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>	<b>\$122,514,541</b>		<b>\$0</b>	<b>\$122,514,541</b>		<b>\$0</b>	<b>\$65,545,280</b>
137		<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>							
138	311,000	Steam Production - Structures	\$38,690	P-138	\$0	\$38,690	53.5000%	\$0	\$20,699
139	340,000	Other Production - Land- Osawatomie	\$694,545	P-139	\$0	\$694,545	53.5000%	\$0	\$371,582
140	341,000	Other Prod - Structures- Osawatomie	\$1,558,087	P-140	\$0	\$1,558,087	53.5000%	\$0	\$833,577
141	342,000	Other Prod - Fuel Holders- Osawatomie	\$1,992,551	P-141	\$0	\$1,992,551	53.5000%	\$0	\$1,066,015
142	344,000	Other Prod - Generators- Osawatomie	\$26,213,908	P-142	\$0	\$26,213,908	53.5000%	\$0	\$14,024,441
143	345,000	Other Prod - Accessory Equip - Osawatomie	\$1,758,502	P-143	\$0	\$1,758,502	53.5000%	\$0	\$940,799
144		<b>TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1</b>	<b>\$32,256,283</b>		<b>\$0</b>	<b>\$32,256,283</b>		<b>\$0</b>	<b>\$17,257,113</b>
145		<b>TOTAL STEAM PRODUCTION</b>	<b>\$2,200,176,856</b>		<b>\$810,161,815</b>	<b>\$3,010,338,671</b>		<b>\$0</b>	<b>\$1,610,531,189</b>
146		<b>NUCLEAR PRODUCTION</b>							
147		<b>PROD PLT- NUCLEAR - WOLF CREEK</b>							
148	320,000	Land & Land Rights - Wolf Creek	\$3,411,585	P-148	\$0	\$3,411,585	53.5000%	\$0	\$1,825,198
149	321,000	Structures & Improvements-Wolf Creek	\$401,537,072	P-149	\$0	\$401,537,072	53.5000%	\$0	\$214,822,334
150	321,010	Structures MO Gr Up AFC Ele	\$19,155,650	P-150	\$0	\$19,155,650	100.0000%	\$0	\$19,155,650
151	322,000	Reactor Plant Equipment	\$663,509,997	P-151	\$0	\$663,509,997	53.5000%	\$0	\$354,977,848
152	322,010	Reactor - MO Gr Up AFDC	\$48,355,800	P-152	\$0	\$48,355,800	100.0000%	\$0	\$48,355,800
153	322,020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-153	\$0	\$0	100.0000%	\$0	\$0
154	323,000	Turbogenerator Units - Wolf Creek	\$169,322,471	P-154	\$0	\$169,322,471	53.5000%	\$0	\$90,587,522
155	323,010	Turbogenerator MO GR Up AFDC	\$5,843,434	P-155	\$0	\$5,843,434	100.0000%	\$0	\$5,843,434
156	324,000	Accessory Electric Equipment - WC	\$126,271,793	P-156	\$0	\$126,271,793	53.5000%	\$0	\$67,565,409
157	324,010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	P-157	\$0	\$5,960,492	100.0000%	\$0	\$5,960,492
158	325,000	Miscellaneous Power Plant Equipment	\$71,380,994	P-158	\$0	\$71,380,994	53.5000%	\$0	\$38,188,832
159	325,010	Misc. Pll Equip - MO Gr Up AFDC	\$1,124,246	P-159	\$0	\$1,124,246	100.0000%	\$0	\$1,124,246
160	328,000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,628	P-160	\$0	-\$8,320,628	100.0000%	\$0	-\$8,320,628
161	328,010	MPSC Disallow - Mo Basis	-\$133,976,146	P-161	-\$6,659,889	-\$140,636,035	53.5000%	\$0	-\$75,240,279
162	328,050	Nuc PR-Dosa; Pre 1988 res	\$0	P-162	\$0	\$0	53.5000%	\$0	\$0

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Line Number	Account Number	Account Description	Plant	Adjustment	Plant	Allocation	Adjustment	Adjusted
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,373,576,760		-\$6,659,889	\$1,366,916,871	\$0	\$764,835,858
164		TOTAL NUCLEAR PRODUCTION	\$1,373,576,760		-\$6,659,889	\$1,366,916,871	\$0	\$764,835,858
165		HYDRAULIC PRODUCTION						
166		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0	\$0	\$0
167		OTHER PRODUCTION						
168		PRODUCTION PLANT - WIND GENERATION						
169	341.020	Other Prod - Structures - Elect Wind	\$3,431,501	P-169	\$0	\$3,431,501	53.5000%	\$1,835,853
170	344.020	Other Prod - Generators - Elect Wind	\$154,282,799	P-170	\$0	\$154,282,799	53.5000%	\$82,541,297
171	345.020	Other Prod-Accessory Equip-Wind	\$128,321	P-171	\$0	\$128,321	53.5000%	\$68,652
172		TOTAL PRODUCTION PLANT - WIND GENERATION	\$157,842,621		\$0	\$157,842,621		\$84,445,802
173		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2						
174	341.020	Other Prod-Structures-Elect Wind	\$0	P-174	\$2,351,690	\$2,351,690	53.5000%	\$1,258,154
175	344.020	Other Prod-Generators-Elect Wind	\$0	P-175	\$105,733,726	\$105,733,726	53.5000%	\$56,567,543
176	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	P-176	\$87,941	\$87,941	53.5000%	\$47,048
177		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$108,173,357	\$108,173,357		\$57,872,745
178		RETIREMENTS WORK IN PROGRESS-PROD						
179		Production - Salvage & Removal	\$0	P-179	\$0	\$0	53.5000%	\$0
180		Retirements not classified-Nuclear and Steam	\$0		\$0	\$0		\$0
181		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$0		\$0	\$0		\$0
182		GENERAL PLANT- BUILDINGS						
183	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$272,489	P-182	\$0	\$272,489	53.5000%	\$145,782
184	315.000	Steam Prod- Accessory Equip-Elec	\$19,598	P-183	\$0	\$19,598	53.5000%	\$10,485
185	316.000	Steam Prod- Misc Power Pit Equip-Elec	\$21,004	P-184	\$0	\$21,004	53.5000%	\$11,237
186		TOTAL GENERAL PLANT- BUILDINGS	\$313,091		\$0	\$313,091		\$167,504
187		GENERAL PLANT- GENERAL EQUIP/TOOLS						
188	312.000	Steam Prod- Boiler Plant Equip-Elec	\$64,397	P-187	\$0	\$64,397	53.5000%	\$34,452
189	315.000	Steam Prod- Accessory Equip- Elec	\$26,371	P-188	\$0	\$26,371	53.5000%	\$14,108
190	316.000	Steam Prod-Misc Power Pit Equip- Elec	\$5,224,320	P-189	\$0	\$5,224,320	53.5000%	\$2,795,011
191		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$5,315,088		\$0	\$5,315,088		\$2,843,571
192		BULK OIL FACILITY NE						
193	310.000	Steam Prod- Land- Electric	\$148,900	P-192	\$0	\$148,900	53.5000%	\$79,662
194	311.000	Steam Prod-Structures-Electric	\$1,111,491	P-193	\$0	\$1,111,491	53.5000%	\$594,648
195	312.000	Steam Prod- Boiler Pit Equip- Electric	\$610,273	P-194	\$0	\$610,273	53.5000%	\$326,496
196	315.000	Steam Prod- Accessory Equip- Electric	\$24,947	P-195	\$0	\$24,947	53.5000%	\$13,347
197	316.000	Steam Prod-Misc Pwr Pit Equip-Electric	\$144,797	P-196	\$0	\$144,797	53.5000%	\$77,466
198	344.000	Other Prod-Generators-Electric	\$67,110	P-197	\$0	\$67,110	53.5000%	\$35,904
199		TOTAL BULK OIL FACILITY NE	\$2,107,518		\$0	\$2,107,518		\$1,127,623
200		TOTAL OTHER PRODUCTION	\$165,578,318		\$108,173,357	\$273,751,675		\$146,457,145
201		TOTAL PRODUCTION PLANT	\$3,739,331,934		\$911,675,283	\$4,651,007,217		\$2,521,824,192
202		TRANSMISSION PLANT						
203	350.000	Land - Transmission Plant	\$1,584,585	P-202	\$0	\$1,584,585	53.5000%	\$847,753
204	350.010	Land Rights - Transmission Plant	\$25,146,093	P-203	\$0	\$25,146,093	53.5000%	\$13,453,160
205	350.020	Land Rights- TP- Wolf Creek	\$355	P-204	\$0	\$355	53.5000%	\$190
206	352.000	Structures & Improvements - TP	\$4,485,068	P-205	-\$16,699	\$4,468,369	53.5000%	\$2,390,577

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Member	Original	Plant Account Description	Original Plant	Net	Adjustment	Adjusted Plant	Original %	Adjusted %	Adjustment	Original Jurisdiction
206	352.010	Structures & Improvements - TP - Wolf Creek	\$250,476	P-206	\$0	\$250,476	53.5000%	\$0	\$0	\$134,005
207	352.020	Structures & Improvements-WfCrk-Mo Gr Up	\$15,694	P-207	\$0	\$15,694	100.0000%	\$0	\$0	\$15,694
208	353.000	Station Equipment - Transmission Plant	\$126,712,463	P-208	-\$174,437	\$126,538,026	53.5000%	\$0	\$67,697,844	
209	353.000	Transmission Plant- Spearville 2	\$0	P-209	\$4,666,900	\$4,666,900	53.5000%	\$0	\$2,496,792	
210	353.010	Station Equipment - Wolf Creek - TP	\$9,007,468	P-210	\$0	\$9,007,468	53.5000%	\$0	\$4,818,995	
211	353.020	Station Equipment- WfCrk Mo Gr Up	\$556,855	P-211	\$0	\$556,855	100.0000%	\$0	\$556,855	
212	353.030	Station Equipment - Communications	\$7,714,102	P-212	-\$20,013	\$7,694,089	53.5000%	\$0	\$4,116,338	
213	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-213	\$0	\$4,287,911	53.5000%	\$0	\$2,294,032	
214	355.000	Poles and Fixtures - Transmission Plant	\$111,725,125	P-214	\$0	\$111,725,125	53.5000%	\$0	\$59,772,942	
215	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-215	\$0	\$58,255	53.5000%	\$0	\$31,166	
216	355.020	Poles & Fixtures - WfCrk Mo Gr Up	\$3,506	P-216	\$0	\$3,506	100.0000%	\$0	\$3,506	
217	356.000	Overhead Conductors & Devices - TP	\$99,164,449	P-217	\$0	\$99,164,449	53.5000%	\$0	\$53,052,980	
218	356.010	Overhead Conductors & Devices- Wf Crk	\$39,418	P-218	\$0	\$39,418	53.5000%	\$0	\$21,089	
219	356.020	Overhd Cond-Dev-Wf Crk- Mo Gr Up	\$2,552	P-219	\$0	\$2,552	100.0000%	\$0	\$2,552	
220	357.000	Underground Conduit	\$3,538,851	P-220	\$0	\$3,538,851	53.5000%	\$0	\$1,893,285	
221	358.000	Underground Conductors & Devices	\$2,899,911	P-221	\$0	\$2,899,911	53.5000%	\$0	\$1,551,452	
222		Transmission-Salvage & Removal:	\$0	P-222	\$0	\$0	53.5000%	\$0	\$0	
223		Retirements not classified	\$0		\$0	\$0		\$0	\$0	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$397,193,137</b>		<b>\$4,455,751</b>	<b>\$401,648,888</b>		<b>\$0</b>	<b>\$215,151,207</b>	
224		<b>REGIONAL TRANSMISSION OPERATION PLANT</b>								
225	382.000	Computer Hardware- RTO	\$0	P-225	\$0	\$0	53.5000%	\$0	\$0	
226	383.020	Misc. Intangible Plant- RTO Software	\$0	P-226	\$0	\$0	53.5000%	\$0	\$0	
227		<b>TOTAL REGIONAL TRANSMISSION OPERATION PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
228		<b>DISTRIBUTION PLANT</b>								
229	360.000	Land - Distribution Plant	\$8,205,669	P-229	\$0	\$8,205,669	44.1029%	\$0	\$3,618,938	
230	360.010	Land Rights -Distribution Plant	\$16,589,190	P-230	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657	
231	361.000	Structures & Improvements - Dist. Plt	\$11,251,140	P-231	\$0	\$11,251,140	52.5100%	\$0	\$5,907,974	
232	362.000	Station Equipment - Distribution Plant	\$162,645,399	P-232	\$0	\$162,645,399	56.8839%	\$0	\$92,519,046	
233	362.030	Station Equipment-Communications-Dist. Plt	\$4,105,309	P-233	\$0	\$4,105,309	54.5622%	\$0	\$2,239,947	
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$249,518,465	P-234	\$0	\$249,518,465	53.5862%	\$0	\$133,707,464	
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$200,775,568	P-235	\$0	\$200,775,568	54.2766%	\$0	\$108,974,152	
236	366.000	Underground Conduit - Dist. Plt	\$215,577,271	P-236	\$0	\$215,577,271	57.9022%	\$0	\$124,823,983	
237	367.000	Underground Conductors & Devices-Dist.Plit	\$400,603,840	P-237	\$0	\$400,603,840	51.2198%	\$0	\$205,188,486	
238	368.000	Line Transformers - Distribution Plant	\$243,279,851	P-238	\$0	\$243,279,851	57.3628%	\$0	\$139,552,134	
239	369.000	Services- Distribution Plant	\$90,566,089	P-239	\$0	\$90,566,089	51.6899%	\$0	\$46,813,521	
240	370.000	Meters - Distribution Plant	\$88,651,286	P-240	\$0	\$88,651,286	54.4168%	\$0	\$48,241,193	
241	371.000	Meter Installations - Distribution Plant	\$11,669,322	P-241	\$0	\$11,669,322	71.8797%	\$0	\$8,387,874	
242	373.000	Street Lighting and Signal Systems - DP	\$35,481,783	P-242	\$0	\$35,481,783	26.7359%	\$0	\$9,486,374	
243		Distribution-Salvage and removal:	\$0	P-243	\$0	\$0	0.0000%	\$0	\$0	
244		Retirements not classified	\$0		\$0	\$0		\$0	\$0	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$1,738,920,182</b>		<b>\$0</b>	<b>\$1,738,920,182</b>		<b>\$0</b>	<b>\$939,137,743</b>	
245		<b>GENERAL PLANT</b>								
246	389.000	Land and Land Rights - General Plant	\$2,326,521	P-246	\$0	\$2,326,521	54.2243%	\$0	\$1,261,540	
247	390.000	Structures & Improvements - General Plant	\$62,188,240	P-247	\$0	\$62,188,240	54.2243%	\$0	\$33,721,138	
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	P-248	\$0	\$0	54.2243%	\$0	\$0	
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,541,774	P-249	\$0	\$26,541,774	54.2243%	\$0	\$14,392,091	
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,090,523	P-250	\$0	\$4,090,523	54.2243%	\$0	\$2,218,057	
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-251	\$0	\$123,334	54.2243%	\$0	\$66,877	
252	391.000	Office Furniture & Equipment - Gen. Plt	\$10,365,414	P-252	-\$2,531	\$10,362,883	54.2243%	\$0	\$5,619,201	
253	391.010	Office Furniture & Equip - Wolf Creek	\$3,410,241	P-253	\$0	\$3,410,241	54.2243%	\$0	\$1,849,179	
254	391.020	Office Furniture & Equip - Computer	\$1,456,404	P-254	\$0	\$1,456,404	54.2243%	\$0	\$789,725	
255	392.000	Transportation Equipment - Gen. Plt	\$563,750	P-255	\$0	\$563,750	54.2243%	\$0	\$305,689	
256	392.010	Transportation Equipment- Light Trucks	\$9,081,423	P-256	\$0	\$9,081,423	54.2243%	\$0	\$4,924,338	
257	392.020	Transportation Equipment - Heavy Trucks	\$25,483,007	P-257	\$0	\$25,483,007	54.2243%	\$0	\$13,817,982	
258	392.030	Transportation Equipment - Tractors	\$685,141	P-258	\$0	\$685,141	54.2243%	\$0	\$371,513	
259	392.040	Transportation Equipment - Trailers	\$1,665,523	P-259	\$0	\$1,665,523	54.2243%	\$0	\$903,118	
260	393.000	Stores Equipment - General Plant	\$958,343	P-260	-\$15	\$958,328	54.2243%	\$0	\$519,647	
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$4,250,794	P-261	\$0	\$4,250,794	54.2243%	\$0	\$2,304,963	
262	395.000	Laboratory Equipment	\$5,764,100	P-262	-\$137	\$5,763,963	54.2243%	\$0	\$3,125,469	
263	396.000	Power Operated Equipment - Gen. Plt	\$21,785,390	P-263	-\$184,770	\$21,600,620	54.2243%	\$0	\$11,712,785	
264	397.000	Communication Equipment - Gen. Plt	\$100,349,413	P-264	-\$74,429	\$100,274,984	54.2243%	\$0	\$54,373,408	

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Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Adjusted Plant	Allocation	Adjustments	Jurisdictional
265	397.010	Communications Equip - Wolf Creek	\$143,390	P-265	\$0	\$143,390	54.2243%	\$0	\$77,752
266	397.020	Communication Equip - WifCrk Mo Grs Up	\$9,280	P-266	\$0	\$9,280	100.0000%	\$0	\$9,280
267	398.000	Miscellaneous Equipment - Gen. Plt	\$476,998	P-267	-\$30	\$476,968	54.2243%	\$0	\$258,633
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	P-268	\$0	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	P-269	\$0	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	P-270	\$0	\$0	100.0000%	\$0	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	P-271	\$0	\$0	100.0000%	\$0	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$0	P-272	\$0	\$0	54.2243%	\$0	\$0
273		<b>TOTAL GENERAL PLANT</b>	<b>\$281,719,003</b>		<b>-\$261,912</b>	<b>\$281,457,091</b>		<b>\$0</b>	<b>\$152,622,385</b>
274		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
275		ICC Adjustment	\$0	P-275	\$0	\$0	100.0000%	\$0	\$0
276		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
277		<b>TOTAL PLANT IN SERVICE</b>	<b>\$281,719,003</b>		<b>-\$261,912</b>	<b>\$281,457,091</b>		<b>\$0</b>	<b>\$152,622,385</b>

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A Plant Adj Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-31	Steam Production Structures- Electric	311.000		-\$1,872,063		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at June 30, 2010 (Hyneman)		-\$1,872,063		\$0	
P-32	Steam Prod Boiler Plant Equip- Electric	312.000		-\$60,530,050		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at June 30, 2010 (Hyneman)		-\$60,530,050		\$0	
P-33	Steam Production Unit Trains- Electric	312.010		-\$216,232		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$216,232		\$0	
P-39	Steam Prod Structures- Electric	311.000		-\$1,869,788		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,103,153		\$0	
	2. To reflect latan 1 AQCS transfers to Common at June 30, 2010 (Hyneman)		\$233,365		\$0	
P-40	Steam Prod- Turbogenerators- Elec	312.000		-\$4,770,630		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,774,847		\$0	
	2. To reflect latan 1 AQCS transfers to Common at June 30, 2010 (Hyneman)		\$7,545,477		\$0	
P-42	Steam Prod Accessory Equip- Elec	315.000		-\$40,068		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$40,068		\$0	
P-43	Steam Prod Misc Pwr Pit Equip- Elec	318.000		-\$234,759		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$234,759		\$0	

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A Plan Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-46	Misc. Intangible	303.020		\$83,128		\$0
—	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$91,808		\$0	
	2. Iatan 2 Misc. Intangible adjustment (Hyneman)		-\$8,680		\$0	
P-47	Steam Prod. Land- Iatan 2	310.000		\$633,186		\$0
	No Adjustment		\$633,186		\$0	
P-48	Steam Prod. Structures- Iatan 2	311.000		\$91,224,284		\$0
	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$99,457,072		\$0	
	2. Iatan 2 structures and improvements adjustment (Hyneman)		-\$8,232,788		\$0	
P-49	Steam Prod. Boiler Plant Equip- Iatan 2	312.000		\$653,802,250		\$0
	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$714,265,271		\$0	
	2. Iatan 2 Boiler Plant Equipment adjustment (Hyneman)		-\$60,463,021		\$0	
P-51	Steam Prod. Turbogenerator- Iatan 2	314.000		\$90,727,548		\$0
	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$98,666,095		\$0	
	2. Iatan 2 Turbogenerator adjustment (Hyneman)		-\$7,938,547		\$0	
P-52	Steam Prod. Accessory Equip- Iatan 2	315.000		\$30,342,237		\$0
	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$33,082,026		\$0	

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A Plant Adj Number	B Plant In Service/Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$2,739,789		\$0	
P-53	Steam Prod. Misc Power Plant Equip. Iatan 2	316.000		\$9,341,512		\$0
	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$3,639,673		\$0	
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$298,161		\$0	
P-161	MPSC Disallow - Mo Basis	328.010		\$6,659,889		\$0
	1. To adjust Missouri Jurisdictional Wolf Creek Disallowances (Lyons)		-\$6,659,889		\$0	
P-174	Other Prod Structures Elect Wind	341.020		\$2,351,690		\$0
	1. To include projected costs of Spearville 2 Wind (Lyons)		\$2,351,690		\$0	
P-175	Other Prod Generators Elect Wind	344.020		\$105,733,726		\$0
	1. To include projected costs of Spearville 2 Wind (Lyons)		\$105,733,726		\$0	
RP-176	Other Prod Accessory Equip Elect Wind	345.020		\$87,941		\$0
	1. To include projected costs of Spearville 2 Wind (Lyons)		\$87,941		\$0	
P-205	Structures & Improvements TP	352.000		\$16,699		\$0
	To reflect KCPL's a change in ownership percentage for Iatan common plant - Company Adjustment (Lyons)		-\$16,699		\$0	
P-208	Station Equipment - Transmission Plant	353.000		\$174,437		\$0
	To reflect KCPL's a change in ownership percentage for Iatan common plant - Company Adjustment (Lyons)		-\$174,437		\$0	

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Adjustments to Plant in Service

A Plant Adj Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-209	Transmission Plant - Spearville 2	353.000		\$4,666,900		\$0
	1. To reflect transmission plant costs for Spearville 2 (Lyons)		\$4,666,900		\$0	
P-212	Station Equipment - Communications	353.030		-\$20,013		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment - (Lyons)		-\$20,013		\$0	
P-252	Office Furniture & Equipment - Gen. Plt	391.000		-\$2,531		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$2,531		\$0	
P-260	Stores Equipment - General Plant	393.000		-\$15		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$15		\$0	
P-262	Laboratory Equipment	395.000		-\$137		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$137		\$0	
P-263	Power Operated Equipment - Gen. Plt	396.000		-\$184,770		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$184,770		\$0	
P-264	Communication Equipment - Gen. Plt	397.000		-\$74,429		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$74,429		\$0	
P-267	Miscellaneous Equipment - Gen. Plt	398.000		-\$30		\$0



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**Adjustments to Plant in Service**

A Plan Adj Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$30		\$0	
<b>Total Plant Adjustments</b>				<b>\$915,869,122</b>		<b>\$0</b>

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Depreciation Expense

Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$39,142	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,102,616	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$41,514,371	0.00%	\$0
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$4,536	0.00%	\$0
7	303.030	Misc Intangible Plt - 10 yr Software	\$28,174,276	0.00%	\$0
8	303.050	Misc Intang Plt - WC 5yr Software	\$11,710,170	0.00%	\$0
9	303.070	Misc Intg Plt-Srct (Like 312)	\$18,968	0.00%	\$0
10		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$82,587,016</b>		<b>\$0</b>
11		<b>PRODUCTION PLANT</b>			
12		<b>STEAM PRODUCTION</b>			
13		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>			
14	310.000	Land & Land Rights	\$431,895	0.00%	\$0
15	311.000	Structures & Improvements	\$13,490,783	2.08%	\$280,608
16	311.020	Structures - Hawthorn 5 Rebuild	\$4,773,957	0.16%	\$7,638
17	312.000	Boiler Plant Equipment	\$34,954,719	2.33%	\$814,445
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,336,034	4.00%	\$213,441
19	312.020	Boiler AQC Equipment - Electric	\$136,837	2.33%	\$3,188
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$119,013,002	0.26%	\$309,434
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	0.26%	\$0
22	314.000	Turbogenerator Units	\$42,344,798	2.13%	\$901,944
23	315.000	Accessory Electric Equipment	\$6,311,442	2.33%	\$147,057
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$21,077,382	0.28%	\$59,017
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	0.28%	\$0
26	316.000	Misc. Power Plant Equipment	\$4,306,981	2.70%	\$116,288
27	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,233,328	0.31%	\$3,823
28		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$253,411,158</b>		<b>\$2,856,883</b>
29		<b>PRODUCTION-IATAN 1</b>			
30	310.000	Steam Production- Land- Electric	\$1,975,178	0.0000%	\$0
31	311.000	Steam Production-Structures-Electric	\$13,478,250	2.0800%	\$280,348
32	312.000	Steam Prod-Boiler Plant Equip-Electric	\$174,836,751	2.3300%	\$4,073,696
33	312.010	Steam Production- Unit Trains- Electric	\$831,437	4.0000%	\$33,257
34	314.000	Steam Prod- Turbogenerator-Electric	\$28,379,516	2.1300%	\$604,484
35	315.000	Steam Prod-Accessory Equipment-Elec	\$16,891,753	2.3300%	\$393,578
36	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$2,316,460	2.7000%	\$62,544
37		<b>TOTAL PRODUCTION-IATAN 1</b>	<b>\$238,709,345</b>		<b>\$5,447,907</b>
38		<b>PRODUCTION-IATAN COMMON</b>			

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Test Year Decemeber 31, 2009  
Estimated True-Up Case at December 31, 2010  
Depreciation Expense

Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
39	311.000	Steam Prod- Structures-Electric	\$31,020,292	2.0800%	\$645,222
40	312.000	Steam Prod- Turbogenerators- Elec	\$83,468,051	2.3300%	\$1,944,806
41	314.000	Steam Prod- Boiler Plant Equip- Elec	\$459,761	2.1300%	\$9,793
42	315.000	Steam Prod-Accessory Equip- Elec	\$845,671	2.3300%	\$19,704
43	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	-\$120,971	2.7000%	-\$3,266
44		<b>TOTAL PRODUCTION-IATAN COMMON</b>	<b>\$115,672,804</b>		<b>\$2,616,259</b>
45		<b>PRODUCTION- IATAN 2</b>			
46	303.020	Misc. Intangible	\$44,473	0.0000%	\$0
47	310.000	Steam Prod- Land- Iatan 2	\$338,755	0.0000%	\$0
48	311.000	Steam Prod- Structures- Iatan 2	\$48,804,992	2.0800%	\$1,015,144
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$349,784,204	2.3300%	\$8,149,972
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	4.0000%	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$48,539,238	2.1300%	\$1,033,886
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$16,233,097	2.3300%	\$378,231
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$1,787,709	2.7000%	\$48,268
54		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$465,532,468</b>		<b>\$10,625,501</b>
55		<b>LACYGNE COMMON PLANT</b>			
56	310.000	Stm Pr-Land-LaCygne-Common	\$410,800	0.0000%	\$0
57	311.000	Stm Pr-Structures-LaCygne-Common	\$2,355,012	2.0800%	\$48,984
58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,164,858	2.3300%	\$73,741
59	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$244,297	4.0000%	\$9,772
60	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$29,870	2.1300%	\$636
61	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$2,510,741	2.3300%	\$58,500
62	315.020	Stm Pr-Acc. Equip.-Comp.	\$7,661	2.3300%	\$179
63	316.000	Stm Pr-Misc. Pwr Plt	\$1,501,755	2.7000%	\$40,547
64		<b>TOTAL LACYGNE COMMON PLANT</b>	<b>\$10,224,994</b>		<b>\$232,359</b>
65		<b>PRODUCTION-STM-LACYGNE 1</b>			
66	310.000	Land-LaCygne 1	\$1,036,676	0.0000%	\$0
67	311.000	Structures-LaCygne 1	\$9,622,796	2.0800%	\$200,154
68	312.000	Boiler Plt Equip-LaCygne 1	\$71,759,901	2.3300%	\$1,672,006
69	312.020	Boiler AQC Equip.-LaCygne 1	\$18,259,537	2.3300%	\$425,447
70	314.000	Turbogenerator-LaCygne 1	\$17,492,929	2.1300%	\$372,599
71	315.000	Acc. Equip-LaCygne 1	\$10,279,469	2.3300%	\$239,512
72	316.000	Misc. Pwr Plt Equip.-LaCygne 1	\$1,586,448	2.7000%	\$42,834
73		<b>TOTAL PRODUCTION-STM-LACYGNE 1</b>	<b>\$130,037,756</b>		<b>\$2,952,552</b>
74		<b>PRODUCTION-STM-LACYGNE 2</b>			
75	311.000	Structures- LaCygne 2	\$1,414,282	2.0800%	\$29,417
76	312.000	Boiler Plt Equip.-LaCygne 2	\$53,229,293	2.3300%	\$1,240,243
77	312.010	Boiler-Unit Train-LaCygne 2	\$69,039	4.0000%	\$2,762

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78	312.020	Boiler AQC Equip-LaCygne 2	\$5,140	2.3300%	\$120
79	314.000	Turbogenerator- LaCygne 2	\$12,264,045	2.1300%	\$261,224
80	315.000	Accessory Equip.-LaCygne 2	\$7,893,192	2.3300%	\$183,911
81	316.000	Misc. Pwr Plt Equip.-LaCygne 2	\$717,918	2.7000%	\$19,384
82		<b>TOTAL PRODUCTION-STM-LACYGNE 2</b>	<b>\$75,592,909</b>		<b>\$1,737,061</b>
83		<b>PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>			
84	310.000	Land- Montrose	\$752,660	0.00%	\$0
85	311.000	Structures - Electric - Montrose	\$8,456,609	2.08%	\$175,897
86	312.000	Boiler Plant Equipment - Equipment- Montrose	\$67,798,531	2.33%	\$1,579,706
87	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,772,139	4.00%	\$190,886
88	314.000	Turbogenerators- Electric- Montrose	\$22,593,014	2.13%	\$481,231
89	315.000	Accessory Equipment- Electric - Montrose	\$12,056,199	2.33%	\$280,909
90	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,655,980	2.70%	\$71,711
91		<b>TOTAL PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>	<b>\$119,085,132</b>		<b>\$2,780,340</b>
92		<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>			
93	311.000	Structures - Hawthorn 6	\$82,415	2.08%	\$1,714
94	315.000	Accessory Equip- Hawthorn 6	\$0	2.33%	\$0
95	341.000	Other Prod - Structures Hawthorn 6	\$0	1.67%	\$0
96	342.000	Other Production- Fuel Holders	\$571,186	2.22%	\$12,680
97	344.000	Other Prod - Generators Hawthorn 6	\$22,982,972	2.86%	\$657,313
98	345.000	Other Prod - Accessory Equip - Haw. 6	\$1,388,561	2.22%	\$30,826
99		<b>TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>	<b>\$25,025,134</b>		<b>\$702,533</b>
100		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>			
101	311.000	Structures and Improvements - Haw. 9	\$1,179,323	2.08%	\$24,530
102	312.000	Boiler Plant Equip - Hawthorn 9	\$22,267,884	2.33%	\$518,842
103	314.000	Turbogenerators - Hawthorn 9	\$8,525,602	2.13%	\$181,595
104	315.000	Accessory Equipment - Hawthorn 9	\$7,091,347	2.33%	\$165,228
105	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$95,384	2.70%	\$2,575
106		<b>TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>	<b>\$39,159,540</b>		<b>\$892,770</b>
107		<b>PRODUCTION - NORTHEAST STATION</b>			
108	311.000	Steam Prod - Structures - Elect - NE	\$12,544	2.08%	\$261
109	315.000	Accessory Equipment - NE	\$0	2.33%	\$0
110	316.000	Misc. Plant Equipment - NE	\$0	2.70%	\$0

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111	340.000	Other Production - Land NE	\$73,054	0.00%	\$0
112	342.000	Other Production - Fuel Holders NE	\$553,835	2.22%	\$12,295
113	344.000	Other Production - Generators NE	\$21,992,059	2.86%	\$628,973
114	345.000	Other Production - Accessory Equip - NE	\$3,697,578	2.22%	\$82,086
115		<b>TOTAL PRODUCTION - NORTHEAST STATION</b>	<b>\$26,329,070</b>		<b>\$723,615</b>
116		<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>			
117	341.000	Other Prod- Structures- Electric	\$412,105	1.6700%	\$6,882
118	342.000	Other Prod- Fuel Holders- Electric	\$1,534,188	2.2200%	\$34,059
119	344.000	Other Prod- Generators- Electric	\$12,034,504	2.8600%	\$344,187
120	345.000	Other Prod- Accessory Equip- Electric	\$1,130,999	2.2200%	\$25,108
121		<b>TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>	<b>\$15,111,796</b>		<b>\$410,236</b>
122		<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>			
123	341.000	Other Prod- Structures-Electric	\$43,009	1.6700%	\$718
124	342.000	Other Prod- Fuel Holders-Electric	\$303,945	2.2200%	\$6,748
125	344.000	Other Production-Generators-Electric	\$12,775,680	2.8600%	\$365,384
126	345.000	Other Prod-Accessory Equip-Electric	\$714,056	2.2200%	\$15,852
127		<b>TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>	<b>\$13,836,690</b>		<b>\$388,702</b>
128		<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>			
129	311.000	Misc Plant Equip - Electric W. Gardner	\$88,720	2.08%	\$1,845
130	340.000	Other Prod - Land - W. Gardner	\$95,142	0.00%	\$0
131	340.010	Other Prod- Landrights & Easements	\$49,899	0.00%	\$0
132	341.000	Other Prod - Structures- W. Gardner	\$1,202,494	1.67%	\$20,082
133	342.000	Other Prod- Fuel Holders- W. Gardner	\$1,684,438	2.22%	\$37,395
134	344.000	Other Prod - Generators- W. Gardner	\$58,829,648	2.86%	\$1,682,528
135	345.000	Other Prod- Access Equip - W. Gardner	\$3,594,939	2.22%	\$79,808
136		<b>TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>	<b>\$65,545,280</b>		<b>\$1,821,658</b>
137		<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>			
138	311.000	Steam Production - Structures	\$20,699	2.08%	\$431
139	340.000	Other Production - Land- Osawatomie	\$371,582	0.00%	\$0
140	341.000	Other Prod - Structures- Osawatomie	\$833,577	1.67%	\$13,921
141	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,066,015	2.22%	\$23,666
142	344.000	Other Prod - Generators- Osawatomie	\$14,024,441	2.86%	\$401,099
143	345.000	Other Prod - Accessory Equip - Osawatomie	\$940,799	2.22%	\$20,886

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144		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,257,113		\$460,003
145		TOTAL STEAM PRODUCTION	\$1,610,531,189		\$34,648,379
146		NUCLEAR PRODUCTION			
147		PROD PLT- NUCLEAR - WOLF CREEK			
148	320.000	Land & Land Rights - Wolf Creek	\$1,825,198	0.00%	\$0
149	321.000	Structures & improvements-Wolf Creek	\$214,822,334	1.15%	\$2,470,457
150	321.010	Structures MO Gr Up AFC Ele	\$19,155,650	1.15%	\$220,290
151	322.000	Reactor Plant Equipment	\$354,977,848	1.25%	\$4,437,223
152	322.010	Reactor - MO Gr Up AFDC	\$48,355,800	1.25%	\$604,448
153	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
154	323.000	Turbogenerator Units - Wolf Creek	\$90,587,522	1.10%	\$996,463
155	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	1.10%	\$64,278
156	324.000	Accessory Electric Equipment - WC	\$67,555,409	1.89%	\$1,276,797
157	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	1.89%	\$112,653
158	325.000	Miscellaneous Power Plant Equipment	\$38,188,832	2.69%	\$1,027,280
159	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,124,246	2.69%	\$30,242
160	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,628	1.89%	-\$157,260
161	328.010	MPSC Disallow - Mo Basis	-\$75,240,279	1.89%	-\$1,422,041
162	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	0.00%	\$0
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$764,835,858		\$9,660,830
164		TOTAL NUCLEAR PRODUCTION	\$764,835,858		\$9,660,830
165		HYDRAULIC PRODUCTION			
166		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
167		OTHER PRODUCTION			
168		PRODUCTION PLANT - WIND GENERATION			
169	341.020	Other Prod - Structures - Elect Wind	\$1,835,853	5.00%	\$91,793
170	344.020	Other Prod - Generators - Elect Wind	\$82,541,297	5.00%	\$4,127,065
171	345.020	Other Prod-Accessory Equip-Wind	\$68,652	5.00%	\$3,433
172		TOTAL PRODUCTION PLANT - WIND GENERATION	\$84,445,802		\$4,222,291
173		PRODUCTION PLANT-WIND GENERATION- SPEARVILLE 2			
174	341.020	Other Prod-Structures-Elect Wind	\$1,258,154	0.0000%	\$0
175	344.020	Other Prod-Generators-Elect Wind	\$56,567,543	0.0000%	\$0

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Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
176	345.020	Other Prod-Accessory Equip-Elect Wind	\$47,048	0.0000%	\$0
177		<b>TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2</b>	<b>\$57,872,745</b>		<b>\$0</b>
178		RETIREMENTS WORK IN PROGRESS-PROD			
179		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	\$0	0.0000%	\$0
180		<b>TOTAL RETIREMENTS WORK IN PROGRESS-PROD</b>	<b>\$0</b>		<b>\$0</b>
181		GENERAL PLANT- BUILDINGS			
182	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$145,782	2.0800%	\$3,032
183	315.000	Steam Prod- Accessory Equip-Elec	\$10,485	2.3300%	\$244
184	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$11,237	2.7000%	\$303
185		<b>TOTAL GENERAL PLANT- BUILDINGS</b>	<b>\$167,504</b>		<b>\$3,579</b>
186		GENERAL PLANT- GENERAL EQUIP/TOOLS			
187	312.000	Steam Prod- Boiler Plant Equip-Elec	\$34,452	2.3300%	\$803
188	315.000	Steam Prod- Accessory Equip- Elec	\$14,108	2.3300%	\$329
189	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$2,795,011	2.7000%	\$75,465
190		<b>TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS</b>	<b>\$2,843,571</b>		<b>\$76,597</b>
191		BULK OIL FACILITY NE			
192	310.000	Steam Prod- Land- Electric	\$79,662	0.0000%	\$0
193	311.000	Steam Prod-Structures-Electric	\$594,648	2.0800%	\$12,369
194	312.000	Steam Prod- Boiler Plt Equip- Electric	\$326,496	2.3300%	\$7,607
195	315.000	Steam Prod- Accessory Equip- Electric	\$13,347	2.3300%	\$311
196	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$77,466	2.7000%	\$2,092
197	344.000	Other Prod-Generators-Electric	\$35,904	2.8600%	\$1,027
198		<b>TOTAL BULK OIL FACILITY NE</b>	<b>\$1,127,523</b>		<b>\$23,406</b>
199		<b>TOTAL OTHER PRODUCTION</b>	<b>\$146,457,145</b>		<b>\$4,325,873</b>
200		<b>TOTAL PRODUCTION PLANT</b>	<b>\$2,521,824,192</b>		<b>\$48,635,082</b>
201		TRANSMISSION PLANT			
202	350.000	Land - Transmission Plant	\$847,753	0.00%	\$0
203	350.010	Land Rights - Transmission Plant	\$13,453,160	0.00%	\$0
204	350.020	Land Rights- TP- Wolf Creek	\$190	0.00%	\$0
205	352.000	Structures & Improvements - TP	\$2,390,577	1.67%	\$39,923

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206	352.010	Structures & Improvements - TP - Wolf Creek	\$134,005	1.67%	\$2,238
207	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.67%	\$262
208	353.000	Station Equipment - Transmission Plant	\$67,697,844	1.67%	\$1,130,554
209	353.000	Transmission Plant- Spearville 2	\$2,496,792	1.6700%	\$41,696
210	353.010	Station Equipment - Wolf Creek -TP	\$4,818,995	1.67%	\$80,477
211	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	1.67%	\$9,299
212	353.030	Station Equipment - Communications	\$4,116,338	3.33%	\$137,074
213	354.000	Towers and Fixtures - Transmission Plant	\$2,294,032	1.43%	\$32,805
214	355.000	Poles and Fixtures - Transmission Plant	\$59,772,942	2.00%	\$1,195,459
215	355.010	Poles & Fixtures - Wolf Creek	\$31,166	2.00%	\$623
216	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.00%	\$70
217	356.000	Overhead Conductors & Devices - TP	\$53,052,980	1.89%	\$1,002,701
218	356.010	Overhead Conductors & Devices- Wlf Crk	\$21,089	1.89%	\$399
219	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.89%	\$48
220	357.000	Underground Conduit	\$1,893,285	1.67%	\$31,618
221	358.000	Underground Conductors & Devices	\$1,551,452	1.82%	\$28,236
222		Transmission-Salvage & Removal :	\$0	0.00%	\$0
		Retirements not classified			
223		TOTAL TRANSMISSION PLANT	\$215,151,207		\$3,733,482
224		REGIONAL TRANSMISSION OPERATION PLANT			
225	382.000	Computer Hardware- RTO	\$0	0.0000%	\$0
226	383.020	Misc. Intangible Plant- RTO Software	\$0	0.0000%	\$0
227		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0
228		DISTRIBUTION PLANT			
229	360.000	Land - Distribution Plant	\$3,618,938	0.00%	\$0
230	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
231	361.000	Structures & Improvements - Dist. Plt	\$5,907,974	2.00%	\$118,159
232	362.000	Station Equipment - Distribution Plant	\$92,519,046	2.08%	\$1,924,396
233	362.030	Station Equipment-Commnications-Dist. Plt	\$2,239,947	3.33%	\$74,590
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$133,707,464	2.63%	\$3,516,506
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$108,974,152	2.22%	\$2,419,226
236	366.000	Underground Conduit - Dist. Plt	\$124,823,983	1.82%	\$2,271,796
237	367.000	Underground Conductors & Devices-Dist.Plit	\$205,188,486	2.00%	\$4,103,770
238	368.000	Line Transformers - Distribution Plant	\$139,552,134	2.94%	\$4,102,833
239	369.000	Services- Distribution Plant	\$46,813,521	2.08%	\$973,721
240	370.000	Meters - Distribution Plant	\$48,241,193	2.78%	\$1,341,105
241	371.000	Meter Installations - Distribution Plant	\$8,387,874	5.00%	\$419,394
242	373.000	Street Lighting and Signal Systems - DP	\$9,486,374	4.00%	\$379,455



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243		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
244		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$939,137,743</b>		<b>\$21,644,951</b>
245		<b>GENERAL PLANT</b>			
246	389.000	Land and Land Rights - General Plant	\$1,261,540	0.00%	\$0
247	390.000	Structures & Improvements - General Plant	\$33,721,138	2.22%	\$748,609
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	2.22%	\$0
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,392,091	2.22%	\$319,504
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,218,057	2.22%	\$49,241
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$66,877	2.22%	\$1,485
252	391.000	Office Furniture & Equipment - Gen. Plt	\$5,619,201	5.40%	\$303,437
253	391.010	Office Furniture & Equip - Wolf Creek	\$1,849,179	5.40%	\$99,856
254	391.020	Office Furniture & Equip - Computer	\$789,725	5.40%	\$42,645
255	392.000	Transportation Equipment - Gen. Plt	\$305,689	14.29%	\$43,683
256	392.010	Transportation Equipment- Light Trucks	\$4,924,338	12.50%	\$615,542
257	392.020	Transportation Equipment - Heavy Trucks	\$13,817,982	9.93%	\$1,372,126
258	392.030	Transportation Equipment - Tractors	\$371,513	8.33%	\$30,947
259	392.040	Transportatiob Equipment - Trailers	\$903,118	4.95%	\$44,704
260	393.000	Stores Equipment - General Plant	\$519,647	3.58%	\$18,603
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,304,963	2.61%	\$60,160
262	395.000	Laboratory Equipment	\$3,125,469	3.37%	\$105,328
263	396.000	Power Operated Equipment - Gen. Plt	\$11,712,785	7.66%	\$897,199
264	397.000	Communication Equipment - Gen. Plt	\$54,373,408	2.50%	\$1,359,335
265	397.010	Communications Equip - Wolf Creek	\$77,752	2.50%	\$1,944
266	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	2.50%	\$232
267	398.000	Miscellaneous Equipment - Gen. Plt	\$258,633	3.16%	\$8,173
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	0.00%	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	0.00%	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	0.0000%	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	0.0000%	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
273		<b>TOTAL GENERAL PLANT</b>	<b>\$152,622,385</b>		<b>\$6,122,753</b>
274		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
275		ICC Adjustment	\$0	0.00%	\$0
276		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>
277		<b>Total Depreciation:</b>	<b>\$3,911,322,543</b>		<b>\$80,136,268</b>

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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Class Number	Adjustments	Adjusted Reserve	Disposal/Retirement Allocation	Disposal/Retirement Adjustment	Module
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$0	R-2	\$0	\$0	54.2243%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	54.2243%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$272,408	R-4	\$0	\$272,408	54.2243%	\$0	\$147,711
5	303.020	Misc Intangible PIt - 5yr Software	\$53,929,975	R-5	\$0	\$53,929,975	54.2243%	\$0	\$29,243,151
6	303.040	Misc Intang PIt - Communications Equip (Like 397)	\$49,254,913	R-6	\$0	\$49,254,913	54.2243%	\$0	\$26,708,132
7	303.030	Misc Intangible PIt - 10 yr Software	\$499	R-7	\$0	\$499	54.2243%	\$0	\$271
8	303.050	Misc Intang PIt - WC 5yr Software	\$9,353,097	R-8	\$0	\$9,353,097	54.2243%	\$0	\$5,071,651
9	303.070	Misc Intg PIt-Srct (Like 312)	\$4,286	R-9	\$0	\$4,286	54.2243%	\$0	\$2,324
10		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$112,815,178</b>			<b>\$112,815,178</b>		<b>\$0</b>	<b>\$61,173,240</b>
11		<b>PRODUCTION PLANT</b>							
12		<b>STEAM PRODUCTION</b>							
13		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>							
14	310.000	Land & Land Rights	\$0	R-14	\$0	\$0	53.5000%	\$0	\$0
15	311.000	Structures & Improvements	\$10,747,186	R-15	\$0	\$10,747,186	53.5000%	\$0	\$5,749,745
16	311.020	Structures - Hawthorn 5 Rebuild	\$7,956,902	R-16	\$0	\$7,956,902	53.5000%	\$0	\$4,256,943
17	312.000	Boiler Plant Equipment	-\$13,179,388	R-17	\$0	-\$13,179,388	53.5000%	\$0	-\$7,050,973
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,374,243	R-18	\$0	\$1,374,243	53.5000%	\$0	\$735,220
19	312.020	Boiler AQC Equipment - Electric	\$56,102	R-19	\$0	\$56,102	53.5000%	\$0	\$30,015
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$190,627,774	R-20	\$0	\$190,627,774	53.5000%	\$0	\$101,985,859
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	R-21	\$2,506,420	\$2,506,420	53.5000%	\$0	\$1,340,935
22	314.000	Turbogenerator Units	\$26,230,798	R-22	\$0	\$26,230,798	53.5000%	\$0	\$14,033,477
23	315.000	Accessory Electric Equipment	-\$3,027,858	R-23	\$0	-\$3,027,858	53.5000%	\$0	-\$1,619,904
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$33,613,630	R-24	\$0	\$33,613,630	53.5000%	\$0	\$17,983,292
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	R-25	\$6,261,650	\$6,261,650	53.5000%	\$0	\$3,349,983
26	316.000	Misc. Power Plant Equipment	\$4,236,673	R-26	\$0	\$4,236,673	53.5000%	\$0	\$2,266,620
27	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,986,116	R-27	\$0	\$1,986,116	53.5000%	\$0	\$1,062,572
28		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$260,622,178</b>		<b>\$8,768,070</b>	<b>\$269,390,248</b>		<b>\$0</b>	<b>\$144,123,784</b>
29		<b>PRODUCTION-IATAN 1</b>							
30	310.000	Steam Production- Land- Electric	\$0	R-30	\$0	\$0	53.5000%	\$0	\$0
31	311.000	Steam Production-Structures-Electric	\$15,643,075	R-31	\$0	\$15,643,075	53.5000%	\$0	\$8,369,045
32	312.000	Steam Prod-Boiler Plant Equip-Electric	\$118,716,943	R-32	\$0	\$118,716,943	53.5000%	\$0	\$63,513,565
33	312.010	Steam Production- Unit Trains- Electric	\$243,922	R-33	-\$38,597	\$205,325	53.5000%	\$0	\$109,849
34	314.000	Steam Prod- Turbogenerator-Electric	\$29,206,465	R-34	\$0	\$29,206,465	53.5000%	\$0	\$15,625,459
35	315.000	Steam Prod-Accessory Equipment-Elec	\$15,032,283	R-35	\$0	\$15,032,283	53.5000%	\$0	\$8,042,271
36	316.000	Steam Prod-Misc Pwr PIt Equip-Elec	\$2,358,695	R-36	\$0	\$2,358,695	53.5000%	\$0	\$1,261,902
37		<b>TOTAL PRODUCTION-IATAN 1</b>	<b>\$181,201,383</b>		<b>-\$38,597</b>	<b>\$181,162,786</b>		<b>\$0</b>	<b>\$96,922,091</b>
38		<b>PRODUCTION-IATAN COMMON</b>							
39	311.000	Steam Prod- Structures-Electric	\$1,768,988	R-39	-\$1,601,130	\$167,858	53.5000%	\$0	\$89,804
40	312.000	Steam Prod- Turbogenerators- Elec	\$5,287,878	R-40	-\$2,392,330	\$2,895,548	53.5000%	\$0	\$1,549,118
41	314.000	Steam Prod- Boiler Plant Equip- Elec	\$29,510	R-41	\$0	\$29,510	53.5000%	\$0	\$15,788
42	315.000	Steam Prod-Accessory Equip- Elec	\$54,503	R-42	-\$28,008	\$26,495	53.5000%	\$0	\$14,175
43	316.000	Steam Prod-Misc Pwr PIt Equip- Elec	\$45	R-43	-\$80,147	-\$80,102	53.5000%	\$0	-\$42,855
44		<b>TOTAL PRODUCTION-IATAN COMMON</b>	<b>\$7,140,924</b>		<b>-\$4,101,615</b>	<b>\$3,039,309</b>		<b>\$0</b>	<b>\$1,626,030</b>
45		<b>PRODUCTION- IATAN 2</b>							
46	303.020	Misc. Intangible	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	310.000	Steam Prod- Land- Iatan 2	\$0	R-47	\$0	\$0	53.5000%	\$0	\$0
48	311.000	Steam Prod- Structures- Iatan 2	\$0	R-48	\$0	\$0	53.5000%	\$0	\$0
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	R-49	\$0	\$0	53.5000%	\$0	\$0
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	R-50	\$0	\$0	53.5000%	\$0	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	R-51	\$0	\$0	53.5000%	\$0	\$0
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	R-52	\$0	\$0	53.5000%	\$0	\$0
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	R-53	\$0	\$0	53.5000%	\$0	\$0
54		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
55		<b>LACYGNE COMMON PLANT</b>							
56	310.000	Stm Pr-Land-LaCygne-Common	\$0	R-56	\$0	\$0	53.5000%	\$0	\$0
57	311.000	Stm Pr-Structures-LaCygne-Common	\$2,887,811	R-57	\$0	\$2,887,811	53.5000%	\$0	\$1,544,979
58	312.000	Stm Pr-Boiler PIt-LaCygne-Common	\$3,880,877	R-58	\$0	\$3,880,877	53.5000%	\$0	\$2,076,269

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Item Number	Account Number	Depreciation Category Description	Original Cost	Rate	Adjustments	Accumulated Reserve	Percentage	Accumulated Reserve	MO Adjustments
59	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$299,567	R-59	\$0	\$299,567	53.5000%	\$0	\$160,268
60	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$36,628	R-60	\$0	\$36,628	53.5000%	\$0	\$19,596
61	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$3,078,771	R-61	\$0	\$3,078,771	53.5000%	\$0	\$1,647,142
62	315.020	Stm Pr-Acc. Equip.-Comp.	\$9,394	R-62	\$0	\$9,394	53.5000%	\$0	\$5,026
63	316.000	Stm Pr-Misc. Pwr Plt	\$1,841,512	R-63	\$0	\$1,841,512	53.5000%	\$0	\$985,209
64		<b>TOTAL LACYGNE COMMON PLANT</b>	<b>\$12,034,560</b>		<b>\$0</b>	<b>\$12,034,560</b>		<b>\$0</b>	<b>\$6,438,489</b>
65		<b>PRODUCTION-STM-LACYGNE 1</b>							
66	310.000	Land-LaCygne 1	\$0	R-66	\$0	\$0	53.5000%	\$0	\$0
67	311.000	Structures-LaCygne 1	\$11,799,860	R-67	\$0	\$11,799,860	53.5000%	\$0	\$6,312,925
68	312.000	Boiler Plt Equip-LaCygne 1	\$87,994,881	R-68	\$0	\$87,994,881	53.5000%	\$0	\$47,077,261
69	312.020	Boiler AQC Equip-LaCygne 1	\$22,390,579	R-69	\$0	\$22,390,579	53.5000%	\$0	\$11,978,960
70	314.000	Turbogenerator-LaCygne 1	\$21,450,534	R-70	\$0	\$21,450,534	53.5000%	\$0	\$11,476,036
71	315.000	Acc. Equip-LaCygne 1	\$12,605,099	R-71	\$0	\$12,605,099	53.5000%	\$0	\$6,743,728
72	316.000	Misc. Pwr Plt Equip.-LaCygne 1	\$1,945,367	R-72	\$0	\$1,945,367	53.5000%	\$0	\$1,040,771
73		<b>TOTAL PRODUCTION-STM-LACYGNE 1</b>	<b>\$158,186,320</b>		<b>\$0</b>	<b>\$158,186,320</b>		<b>\$0</b>	<b>\$84,629,681</b>
74		<b>PRODUCTION-STM-LACYGNE 2</b>							
75	311.000	Structures-LaCygne 2	\$1,734,249	R-75	\$0	\$1,734,249	53.5000%	\$0	\$927,823
76	312.000	Boiler Plt Equip.-LaCygne 2	\$65,271,902	R-76	\$0	\$65,271,902	53.5000%	\$0	\$34,920,468
77	312.010	Boiler Unit Train-LaCygne 2	\$84,659	R-77	\$0	\$84,659	53.5000%	\$0	\$45,293
78	312.020	Boiler AQC Equip-LaCygne 2	\$6,303	R-78	\$0	\$6,303	53.5000%	\$0	\$3,372
79	314.000	Turbogenerator-LaCygne 2	\$15,038,666	R-79	\$0	\$15,038,666	53.5000%	\$0	\$8,045,666
80	315.000	Accessory Equip.-LaCygne 2	\$9,678,949	R-80	\$0	\$9,678,949	53.5000%	\$0	\$5,178,238
81	316.000	Misc. Pwr Plt Equip.-LaCygne 2	\$880,340	R-81	\$0	\$880,340	53.5000%	\$0	\$470,982
82		<b>TOTAL PRODUCTION-STM-LACYGNE 2</b>	<b>\$92,695,068</b>		<b>\$0</b>	<b>\$92,695,068</b>		<b>\$0</b>	<b>\$49,591,862</b>
83		<b>PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>							
84	310.000	Land-Montrose	\$0	R-84	\$0	\$0	53.5000%	\$0	\$0
85	311.000	Structures - Electric - Montrose	\$8,574,409	R-85	\$0	\$8,574,409	53.5000%	\$0	\$4,587,309
86	312.000	Boiler Plant Equipment - Equipment-Montrose	\$75,366,148	R-86	\$0	\$75,366,148	53.5000%	\$0	\$40,320,889
87	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,229,018	R-87	\$0	\$1,229,018	53.5000%	\$0	\$657,525
88	314.000	Turbogenerators- Electric- Montrose	\$22,010,693	R-88	\$0	\$22,010,693	53.5000%	\$0	\$11,775,721
89	315.000	Accessory Equipment- Electric - Montrose	\$9,252,055	R-89	\$0	\$9,252,055	53.5000%	\$0	\$4,949,849
90	316.000	Misc. Plant Equipment- Electric-Montrose	\$2,129,130	R-90	\$0	\$2,129,130	53.5000%	\$0	\$1,139,085
91		<b>TOTAL PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>	<b>\$118,561,453</b>		<b>\$0</b>	<b>\$118,561,453</b>		<b>\$0</b>	<b>\$63,430,378</b>
92		<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>							
93	311.000	Structures - Hawthorn 6	\$0	R-93	\$0	\$0	53.5000%	\$0	\$0
94	315.000	Accessory Equip- Hawthorn 6	\$0	R-94	\$0	\$0	53.5000%	\$0	\$0
95	341.000	Other Prod - Structures Hawthorn 6	\$39,392	R-95	\$0	\$39,392	53.5000%	\$0	\$21,075
96	342.000	Other Production- Fuel Holders	\$347,047	R-96	\$0	\$347,047	53.5000%	\$0	\$185,670
97	344.000	Other Prod - Generators Hawthorn 6	\$11,625,859	R-97	\$0	\$11,625,859	53.5000%	\$0	\$6,219,835
98	345.000	Other Prod - Accessory Equip - Haw. 6	\$915,501	R-98	\$0	\$915,501	53.5000%	\$0	\$489,793
99		<b>TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>	<b>\$12,927,799</b>		<b>\$0</b>	<b>\$12,927,799</b>		<b>\$0</b>	<b>\$6,916,373</b>
100		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>							
101	311.000	Structures and Improvements - Haw. 9	\$654,646	R-101	\$0	\$654,646	53.5000%	\$0	\$350,236
102	312.000	Boiler Plant Equip - Hawthorn 9	\$20,315,151	R-102	\$0	\$20,315,151	53.5000%	\$0	\$10,868,606
103	314.000	Turbogenerators - Hawthorn 9	\$5,338,888	R-103	\$0	\$5,338,888	53.5000%	\$0	\$2,856,305
104	315.000	Accessory Equipment - Hawthorn 9	\$4,265,892	R-104	\$0	\$4,265,892	53.0000%	\$0	\$2,260,923
105	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$56,072	R-105	\$0	\$56,072	53.5000%	\$0	\$29,999
106		<b>TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>	<b>\$30,630,649</b>		<b>\$0</b>	<b>\$30,630,649</b>		<b>\$0</b>	<b>\$16,366,069</b>
107		<b>PRODUCTION - NORTHEAST STATION</b>							
108	311.000	Steam Prod - Structures - Elect - NE	\$0	R-108	\$0	\$0	53.5000%	\$0	\$0
109	315.000	Accessory Equipment - NE	\$0	R-109	\$0	\$0	53.5000%	\$0	\$0
110	316.000	Misc. Plant Equipment - NE	\$4,710	R-110	\$0	\$4,710	53.5000%	\$0	\$2,520

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Number	Amount	Depreciation Reserve	Code	Adjustment	Reserve	Percentage	Adjustment	Amount
111	340.000		Other Production - Land NE	\$0	R-111	\$0		\$0
112	342.000		Other Production - Fuel Holders NE	\$805,759	R-112	\$0	\$805,759	\$431,081
113	344.000		Other Production - Generators NE	\$31,311,966	R-113	\$0	\$31,311,966	\$16,751,902
114	345.000		Other Production - Accessory Equip - NE	\$6,011,821	R-114	\$0	\$6,011,821	\$3,216,324
115			<b>TOTAL PRODUCTION - NORTHEAST STATION</b>	<b>\$38,134,256</b>		<b>\$38,134,256</b>		<b>\$20,401,827</b>
116			<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>					
117	341.000		Other Prod- Structures- Electric	\$195,233	R-117	\$0	\$195,233	\$104,450
118	342.000		Other Prod- Fuel Holders- Electric	\$1,017,572	R-118	\$0	\$1,017,572	\$544,401
119	344.000		Other Prod- Generators- Electric	\$8,587,467	R-119	\$0	\$8,587,467	\$4,594,295
120	345.000		Other Prod- Accessory Equip- Electric	\$840,482	R-120	\$0	\$840,482	\$449,658
121			<b>TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>	<b>\$10,640,754</b>		<b>\$10,640,754</b>		<b>\$5,692,804</b>
122			<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>					
123	341.000		Other Prod- Structures-Electric	\$22,279	R-123	\$0	\$22,279	\$11,919
124	342.000		Other Prod- Fuel Holders-Electric	\$202,605	R-124	\$0	\$202,605	\$108,394
125	344.000		Other Production-Generators-Electric	\$9,130,580	R-125	\$0	\$9,130,580	\$4,884,860
126	345.000		Other Prod-Accessory Equip-Electric	\$530,639	R-126	\$0	\$530,639	\$283,892
127			<b>TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>	<b>\$9,886,103</b>		<b>\$9,886,103</b>		<b>\$5,289,065</b>
128			<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>					
129	311.000		Misc Plant Equip - Electric W. Gardner	\$4,925	R-129	\$0	\$4,925	\$2,635
130	340.000		Other Prod - Land - W. Gardner	\$0	R-130	\$0	\$0	\$0
131	340.010		Other Prod- Landrights & Easements	\$7,885	R-131	\$0	\$7,885	\$4,218
132	341.000		Other Prod - Structures- W. Gardner	\$444,247	R-132	\$0	\$444,247	\$237,672
133	342.000		Other Prod- Fuel Holders- W. Gardner	\$799,401	R-133	\$0	\$799,401	\$427,680
134	344.000		Other Prod - Generators- W. Gardner	\$29,908,285	R-134	\$0	\$29,908,285	\$16,000,932
135	345.000		Other Prod- Access Equip - W. Gardner	\$1,897,938	R-135	\$0	\$1,897,938	\$1,015,397
136			<b>TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>	<b>\$33,062,681</b>		<b>\$33,062,681</b>		<b>\$17,688,534</b>
137			<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>					
138	311.000		Steam Production - Structures	\$1,149	R-138	\$0	\$1,149	\$615
139	340.000		Other Production - Land- Osawatomi	\$0	R-139	\$0	\$0	\$0
140	341.000		Other Prod - Structures- Osawatomi	\$319,045	R-140	\$0	\$319,045	\$170,689
141	342.000		Other Prod - Fuel Holders- Osawatomi	\$516,705	R-141	\$0	\$516,705	\$276,437
142	344.000		Other Prod - Generators- Osawatomi	\$7,158,611	R-142	\$0	\$7,158,611	\$3,829,857
143	345.000		Other Prod - Accessory Equip - Osawatomi	\$497,579	R-143	\$0	\$497,579	\$266,205
144			<b>TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1</b>	<b>\$8,493,089</b>		<b>\$8,493,089</b>		<b>\$4,543,803</b>
145			<b>TOTAL STEAM PRODUCTION</b>	<b>\$974,217,217</b>		<b>\$4,627,858</b>	<b>\$978,845,075</b>	<b>\$523,660,790</b>
146			<b>NUCLEAR PRODUCTION</b>					
147			<b>PROD PLT- NUCLEAR - WOLF CREEK</b>					
148	320.000		Land & Land Rights - Wolf Creek	\$0	R-148	\$0	\$0	\$0
149	321.000		Structures & Improvements-Wolf Creek	\$233,807,399	R-149	\$0	\$233,807,399	\$125,086,958
150	321.010		Structures MO Gr Up AFDC Ele	\$10,882,593	R-150	\$0	\$10,882,593	\$10,882,593
151	322.000		Reactor Plant Equipment	\$352,606,445	R-151	\$0	\$352,606,445	\$188,644,448
152	322.010		Reactor - MO Gr Up AFDC	\$28,108,786	R-152	\$0	\$28,108,786	\$28,108,786
153	322.020		MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-153	\$0	\$14,591,667	\$14,591,667
154	323.000		Turbogenerator Units - Wolf Creek	\$112,196,104	R-154	\$0	\$112,196,104	\$60,024,916
155	323.010		Turbogenerator MO GR Up AFDC	\$5,213,308	R-155	\$0	\$5,213,308	\$5,213,308
156	324.000		Accessory Electric Equipment - WC	\$58,895,783	R-156	\$0	\$58,895,783	\$31,509,244
157	324.010		Accessory Equip - MO Gr Up AFDC	\$2,917,984	R-157	\$0	\$2,917,984	\$2,917,984
158	325.000		Miscellaneous Power Plant Equipment	\$19,964,272	R-158	\$0	\$19,964,272	\$10,680,886
159	325.010		Misc. Pit Equip - MO Gr Up AFDC	\$524,210	R-159	\$0	\$524,210	\$524,210
160	328.000		Disallow - MO Gr Up AFDC 100% MO	-\$4,892,721	R-160	\$0	-\$4,892,721	-\$4,892,721
161	328.010		MPSC Disallow - Mo Basis	-\$68,872,920	R-161	\$0	-\$68,872,920	-\$36,847,012
162	328.050		Nucl PR-Dosa-Pre 1988 res	-\$10,086,006	R-162	\$0	-\$10,086,006	-\$5,396,013

Kansas City Power Light  
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Accumulated Depreciation Reserve

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Account Number	Account Description	Original Reserve	Number of Adjustments	Adjusted Reserve	Allocation	Directional Adjustments	MO Adjusted Jurisdictional	
163	TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$755,856,904		\$0	\$755,856,904		\$0	\$431,049,254
164	TOTAL NUCLEAR PRODUCTION	\$755,856,904		\$0	\$755,856,904		\$0	\$431,049,254
165	HYDRAULIC PRODUCTION							
166	TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
167	OTHER PRODUCTION							
168	PRODUCTION PLANT - WIND GENERATION							
169	341.020 Other Prod - Structures - Elect Wind	\$614,175	R-169	\$0	\$614,175	53.5000%	\$0	\$328,584
170	344.020 Other Prod - Generators - Elect Wind	\$28,826,650	R-170	\$0	\$28,826,650	53.5000%	\$0	\$15,422,258
171	345.020 Other Prod-Accessory Equip-Wind	\$15,238	R-171	\$0	\$15,238	53.5000%	\$0	\$8,152
172	TOTAL PRODUCTION PLANT - WIND GENERATION	\$29,456,063		\$0	\$29,456,063		\$0	\$15,758,994
173	PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
174	341.020 Other Prod-Structures-Elect Wind	\$0	R-174	\$0	\$0	100.0000%	\$0	\$0
175	344.020 Other Prod-Generators-Elect Wind	\$0	R-175	\$0	\$0	100.0000%	\$0	\$0
176	345.020 Other Prod-Accessory Equip-Elect Wind	\$0	R-176	\$0	\$0	100.0000%	\$0	\$0
177	TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$0	\$0		\$0	\$0
178	RETIREMENTS WORK IN PROGRESS-PROD							
179	Production - Salvage & Removal Retirements not classified-Nuclear and Steam	-\$8,186,812	R-179	\$0	-\$8,186,812	53.5000%	\$0	-\$4,379,944
180	TOTAL RETIREMENTS WORK IN PROGRESS-PROD	-\$8,186,812		\$0	-\$8,186,812		\$0	-\$4,379,944
181	GENERAL PLANT- BUILDINGS							
182	311.010 Steam Prod-Structures-Lshd Impr- P&M	\$262,488	R-182	\$0	\$262,488	53.5000%	\$0	\$140,431
183	315.000 Steam Prod- Accessory Equip-Elec	\$4,417	R-183	\$0	\$4,417	53.5000%	\$0	\$2,363
184	316.000 Steam Prod- Misc Power Plt Equip-Elec	\$6,656	R-184	\$0	\$6,656	53.5000%	\$0	\$3,561
185	TOTAL GENERAL PLANT- BUILDINGS	\$273,561		\$0	\$273,561		\$0	\$146,355
186	GENERAL PLANT- GENERAL EQUIP/TOOLS							
187	312.000 Steam Prod- Boiler Plant Equip-Elec	\$2,252	R-187	\$0	\$2,252	53.5000%	\$0	\$1,205
188	315.000 Steam Prod- Accessory Equip- Elec	\$887	R-188	\$0	\$887	53.5000%	\$0	\$475
189	316.000 Steam Prod-Misc Power Plt Equip- Elec	\$1,249,277	R-189	\$0	\$1,249,277	53.5000%	\$0	\$668,363
190	TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$1,252,416		\$0	\$1,252,416		\$0	\$670,043
191	BULK OIL FACILITY NE							
192	310.000 Steam Prod- Land- Electric	\$0	R-192	\$0	\$0	53.5000%	\$0	\$0
193	311.000 Steam Prod-Structures-Electric	\$610,591	R-193	\$0	\$610,591	53.5000%	\$0	\$326,666
194	312.000 Steam Prod- Boiler Plt Equip- Electric	\$504,188	R-194	\$0	\$504,188	53.5000%	\$0	\$269,741
195	315.000 Steam Prod- Accessory Equip- Electric	\$14,697	R-195	\$0	\$14,697	53.5000%	\$0	\$7,863
196	316.000 Steam Prod-Misc Pwr Plt Equip-Electric	\$76,654	R-196	\$0	\$76,654	53.5000%	\$0	\$41,010
197	344.000 Other Prod-Generators-Electric	\$2,536	R-197	\$0	\$2,536	53.5000%	\$0	\$1,357
198	TOTAL BULK OIL FACILITY NE	\$1,208,666		\$0	\$1,208,666		\$0	\$646,637
199	TOTAL OTHER PRODUCTION	\$24,003,894		\$0	\$24,003,894		\$0	\$12,842,085
200	TOTAL PRODUCTION PLANT	\$1,754,078,015		\$4,627,858	\$1,758,705,873		\$0	\$967,552,129
201	TRANSMISSION PLANT							
202	350.000 Land - Transmission Plant	\$0	R-202	\$0	\$0	53.5000%	\$0	\$0
203	350.010 Land Rights - Transmission Plant	\$7,050,774	R-203	\$0	\$7,050,774	53.5000%	\$0	\$3,772,164
204	350.020 Land Rights- TP- Wolf Creek	\$97	R-204	\$0	\$97	53.5000%	\$0	\$52
205	352.000 Structures & Improvements - TP	\$1,366,235	R-205	-\$8,278	\$1,357,957	53.5000%	\$0	\$726,507

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Number	Amount	Depreciation Reserve Description	Reserve	Number	Adjustments	Adjusted Reserve	Percentage	Retirements not classified	Adjusted
206	352.010	Structures & Improvements - TP - Wolf Creek	\$64,747	R-206	\$0	\$64,747	53.5000%	\$0	\$34,640
207	352.020	Structures & Improvements-WfCrk-Mo Gr Up	\$3,918	R-207	\$0	\$3,918	100.0000%	\$0	\$3,918
208	353.000	Station Equipment - Transmission Plant	\$40,639,037	R-208	-\$86,468	\$40,552,569	53.5000%	\$0	\$21,695,624
209	353.000	Transmission Plant- Spearville 2	\$0	R-209	\$0	\$0	100.0000%	\$0	\$0
210	353.010	Station Equipment - Wolf Creek -TP	\$4,683,422	R-210	\$0	\$4,683,422	53.5000%	\$0	\$2,505,631
211	353.020	Station Equipment- WfCrk Mo Gr Up	\$327,765	R-211	\$0	\$327,765	100.0000%	\$0	\$327,765
212	353.030	Station Equipment - Communications	\$640,288	R-212	-\$9,921	\$630,367	53.5000%	\$0	\$337,246
213	354.000	Towers and Fixtures - Transmission Plant	\$3,532,977	R-213	\$0	\$3,532,977	53.5000%	\$0	\$1,890,143
214	355.000	Poles and Fixtures - Transmission Plant	\$52,436,877	R-214	\$0	\$52,436,877	53.5000%	\$0	\$28,053,729
215	355.010	Poles & Fixtures - Wolf Creek	\$44,723	R-215	\$0	\$44,723	53.5000%	\$0	\$23,927
216	355.020	Poles & Fixtures - WfCrk Mo Gr Up	\$3,032	R-216	\$0	\$3,032	100.0000%	\$0	\$3,032
217	356.000	Overhead Conductors & Devices - TP	\$45,684,286	R-217	\$0	\$45,684,286	53.5000%	\$0	\$24,441,093
218	356.010	Overhead Conductors & Devices- Wf Crk	\$21,599	R-218	\$0	\$21,599	53.5000%	\$0	\$11,555
219	356.020	Overhd Cond-Dev-Wf Crk- Mo Gr Up	\$1,291	R-219	\$0	\$1,291	100.0000%	\$0	\$1,291
220	357.000	Underground Conduit	\$1,808,925	R-220	\$0	\$1,808,925	53.5000%	\$0	\$967,775
221	358.000	Underground Conductors & Devices	\$2,367,825	R-221	\$0	\$2,367,825	53.5000%	\$0	\$1,266,786
222		Transmission-Salvage & Removal : Retirements not classified	-\$1,448,409	R-222	\$0	-\$1,448,409	53.5000%	\$0	-\$774,899
223		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$159,229,409</b>		<b>-\$104,667</b>	<b>\$159,124,742</b>		<b>\$0</b>	<b>\$85,287,979</b>
224		<b>REGIONAL TRANSMISSION OPERATION PLANT</b>							
225	382.000	Computer Hardware- RTO	\$0	R-225	\$0	\$0	53.5000%	\$0	\$0
226	383.020	Misc. intangible Plant- RTO Software	\$0	R-226	\$0	\$0	53.5000%	\$0	\$0
227		<b>TOTAL REGIONAL TRANSMISSION OPERATION PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
228		<b>DISTRIBUTION PLANT</b>							
229	360.000	Land - Distribution Plant	\$0	R-229	\$0	\$0	44.1029%	\$0	\$0
30	360.010	Land Rights -Distribution Plant	\$6,246,904	R-230	\$0	\$6,246,904	58.3311%	\$0	\$3,643,888
31	361.000	Structures & Improvements - Dist. Plt	\$5,611,324	R-231	\$0	\$5,611,324	52.5100%	\$0	\$2,946,506
232	362.000	Station Equipment - Distribution Plant	\$55,459,363	R-232	\$0	\$55,459,363	56.8839%	\$0	\$31,547,449
233	362.030	Station Equipment-Communications-Dist. Plt	\$1,022,504	R-233	\$0	\$1,022,504	54.5622%	\$0	\$557,901
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$139,836,212	R-234	\$0	\$139,836,212	53.5862%	\$0	\$74,932,912
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$55,404,783	R-235	\$0	\$55,404,783	54.2766%	\$0	\$30,071,832
236	366.000	Underground Conduit - Dist. Plt	\$31,657,730	R-236	\$0	\$31,657,730	57.9022%	\$0	\$18,330,522
237	367.000	Underground Conductors & Devices-Dist.Plit	\$64,505,384	R-237	\$0	\$64,505,384	51.2198%	\$0	\$33,039,529
238	368.000	Line Transformers - Distribution Plant	\$107,812,384	R-238	\$0	\$107,812,384	57.3628%	\$0	\$61,844,202
239	369.000	Services- Distribution Plant	\$44,149,175	R-239	\$0	\$44,149,175	51.6899%	\$0	\$22,820,664
240	370.000	Meters - Distribution Plant	\$60,898,887	R-240	\$0	\$60,898,887	54.4168%	\$0	\$33,139,226
241	371.000	Meter Installations - Distribution Plant	\$12,075,988	R-241	\$0	\$12,075,988	71.8797%	\$0	\$8,680,184
242	373.000	Street Lighting and Signal Systems - DP	\$10,030,666	R-242	\$0	\$10,030,666	26.7359%	\$0	\$2,681,789
243		Distribution-Salvage and removal: Retirements not classified	-\$4,395,565	R-243	\$0	-\$4,395,565	54.5200%	\$0	-\$2,396,462
244		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$590,315,739</b>		<b>\$0</b>	<b>\$590,315,739</b>		<b>\$0</b>	<b>\$321,840,142</b>
245		<b>GENERAL PLANT</b>							
246	389.000	Land and Land Rights - General Plant	\$0	R-246	\$0	\$0	54.2243%	\$0	\$0
247	390.000	Structures & Improvements - General Plant	\$20,618,604	R-247	\$0	\$20,618,604	54.2243%	\$0	\$11,180,294
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	R-248	\$0	\$0	54.2243%	\$0	\$0
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$839,221	R-249	\$0	\$839,221	54.2243%	\$0	\$455,062
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$777,019	R-250	\$0	\$777,019	54.2243%	\$0	\$421,333
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	R-251	\$0	\$123,334	54.2243%	\$0	\$66,877
252	391.000	Office Furniture & Equipment - Gen. Plt	\$3,863,253	R-252	-\$862	\$3,862,391	54.2243%	\$0	\$2,094,354
253	391.010	Office Furniture & Equip - Wolf Creek	\$1,403,064	R-253	\$0	\$1,403,064	54.2243%	\$0	\$760,802
254	391.020	Office Furniture & Equip - Computer	\$120,126	R-254	\$0	\$120,126	54.2243%	\$0	\$65,137
255	392.000	Transportation Equipment - Gen. Plt	\$251,858	R-255	\$0	\$251,858	54.2243%	\$0	\$136,568
256	392.010	Transportation Equipment- Light Trucks	\$1,628,452	R-256	\$0	\$1,628,452	54.2243%	\$0	\$883,017
257	392.020	Transportation Equipment - Heavy Trucks	\$4,462,054	R-257	\$0	\$4,462,054	54.2243%	\$0	\$2,419,518
258	392.030	Transportation Equipment - Tractors	\$193,551	R-258	\$0	\$193,551	54.2243%	\$0	\$104,952
259	392.040	Transportation Equipment - Trailers	\$677,855	R-259	\$0	\$677,855	54.2243%	\$0	\$367,562
260	393.000	Stores Equipment - General Plant	\$546,825	R-260	-\$5	\$546,820	54.2243%	\$0	\$296,509
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,093,840	R-261	\$0	\$2,093,840	54.2243%	\$0	\$1,135,370
262	395.000	Laboratory Equipment	\$2,893,436	R-262	-\$47	\$2,893,389	54.2243%	\$0	\$1,568,920
263	396.000	Power Operated Equipment - Gen. Plt	\$3,180,694	R-263	-\$62,914	\$3,117,780	54.2243%	\$0	\$1,690,594
264	397.000	Communication Equipment - Gen. Plt	\$9,620,814	R-264	-\$25,343	\$9,595,471	54.2243%	\$0	\$5,203,077

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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjustment Number	Adjustment	Adjusted Reserve	Judicial Allocation	Judicial Adjustment	MO/Adjustment Jurisdiction
265	397.010	Communications Equip - Wolf Creek	\$71,304	R-265	\$0	\$71,304	54.2243%	\$0	\$38,664
266	397.020	Communication Equip - W/Crk Mo Grs Up	\$2,416	R-266	\$0	\$2,416	100.0000%	\$0	\$2,416
267	398.000	Miscellaneous Equipment - Gen. Plt	\$98,305	R-267	-\$10	\$98,295	54.2243%	\$0	\$53,300
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$36,674,731	R-268	-\$36,674,731	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$75,876,714	R-269	-\$75,876,714	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$26,809,568	R-270	-\$26,809,568	\$0	100.0000%	\$0	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$8,333,333	R-271	-\$8,333,333	\$0	100.0000%	\$0	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$972,192	R-272	\$0	\$972,192	54.2243%	\$0	\$527,164
273		TOTAL GENERAL PLANT	\$202,132,563		-\$147,783,527	\$54,349,036		\$0	\$29,471,490
274		INCENTIVE COMPENSATION CAPITALIZATION							
275		ICC Adjustment	\$0	R-275	\$0	\$0	100.0000%	\$0	\$0
276		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
277		TOTAL DEPRECIATION RESERVE	\$2,818,570,904		-\$143,260,336	\$2,675,310,568		\$0	\$1,465,324,980

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**Adjustments for Depreciation Reserve**

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-21	Boiler Plant Hawthorn 5 Rebuild	312.030		\$2,506,420		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties for the SCR failure. (Lyons)		\$2,800,000		\$0	
	2. To decrease reserve associated with the receipt of the SCR settlement (Lyons)		-\$293,580		\$0	
R-25	Access Elect Equip Hawthorn 5	315.010		\$6,261,650		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Lyons)		\$6,689,344		\$0	
	2. To decrease reserve associated with the receipt of the Transformer settlement (Lyons)		-\$240,817		\$0	
	3. To remove reserve balance that was booked by the Company for the Transformer settlement (Cost of Removal) (Lyons)		-\$186,877		\$0	
R-33	Steam Production Unit Trains Electric	312.010		\$38,597		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$38,597		\$0	
R-39	Steam Prod Structures Electric	311.000		\$1,601,130		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$1,601,130		\$0	
R-40	Steam Prod Turbogenerators Elec	312.000		\$2,392,330		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$2,392,330		\$0	
R-42	Steam Prod Accessory Equip Elec	315.000		\$28,008		\$0



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A Reserve Adjustmen Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$28,008		\$0	
R-49	Steam Prod-Misc P/W P/R Equip- Elec	316.000		-\$80,147		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$80,147		\$0	
R-205	Structures & Improvements- TP	352.000		-\$8,278		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$8,278		\$0	
R-208	Station Equipment- Transmission Plant	353.000		-\$86,468		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$86,468		\$0	
R-212	Station Equipment- Communications	353.030		-\$9,921		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$9,921		\$0	
R-252	Office Furniture & Equipment- Genl P/L	391.000		-\$862		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$862		\$0	
R-260	Stores Equipment- General Plant	393.000		-\$5		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$5		\$0	
R-262	Laboratory Equipment	395.000		-\$47		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$47		\$0	

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**Adjustments for Depreciation Reserve**

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-263	Power Operated Equipment - Gen. Plt	396.000		\$62,914		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$62,914		\$0	
R-264	Communication Equipment - Gen. Plt	397.000		\$25,343		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$25,343		\$0	
R-267	Miscellaneous Equipment - Gen. Plt	398.000		\$10		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$10		\$0	
R-268	EO-94-199 3.5 Million Amort. per year	399.000		\$36,674,731		\$0
	1. Adjust prior 3.5 million Amortization in Case No. EO-94-199 identified in the Depreciation Reserve. This amount is reflected as an offset to rate base, Schedule 2. (Featherstone)		-\$36,674,731		\$0	
R-269	Reg Plant Additional Amort ER-2006-0314	399.100		\$75,876,714		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2006-0314 Identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$75,876,714		\$0	
R-270	Reg Plant Additional Amort ER-2007-0291	399.100		\$26,809,568		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2007-0291 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$26,809,568		\$0	
R-271	Reg Plant Additional Amort ER-2009-0089	399.100		\$8,333,333		\$0

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**Adjustments for Depreciation Reserve**

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2009-0089 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$8,333,333		\$0	
<b>Total Reserve Adjustments</b>				<b>\$143,260,336</b>		<b>\$0</b>

Kansas City Power Light  
Case No. ER-2010-0355  
Test Year Decemeber 31, 2009  
Estimated True-Up Case at December 31, 2010  
Cash Working Capital

Schedule JPW2010-8-NP

Line Number	Description	B Test Year Adj. Expense	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWO Req'd B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense						
3	Federal, State & City Income Tax Withheld	\$50,941,030	25.21	13.85	11.36	0.031112	\$1,584,877
4	Other Employee Withholdings	\$13,269,984	25.21	13.63	11.58	0.031726	\$421,004
5	FICA Taxes Withheld-Employee	\$11,207,387	25.21	13.63	11.58	0.031726	\$355,566
6	Wolf Creek Oper Exp & Fuel	\$7,265,186	25.21	13.77	11.44	0.031342	\$227,705
7	Wolf Creek Fuel Outage Accrual	\$16,037,567	25.21	13.81	11.40	0.031233	\$500,901
8	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$0	25.21	27.01	-1.80	-0.004932	\$0
9	Accrued Vacation	\$0	25.21	13.81	11.40	0.031233	\$0
10	Fuel- Coal	\$5,651,411	25.21	344.83	-319.62	-0.875671	-\$4,948,777
11	Fuel - Purchased Gas	\$127,868,482	25.21	20.88	4.33	0.011865	\$1,517,160
12	Fuel - Purchased Oil	\$811,302	25.21	28.62	-3.41	-0.009342	-\$7,579
13	Purchased Power	\$4,823,868	25.21	8.50	16.71	0.045781	\$220,842
14	Injuries and Damages	\$11,158,617	25.21	30.72	-5.51	-0.015096	-\$168,450
15	Pensions	\$1,723,938	25.21	149.56	-124.35	-0.340685	-\$587,320
16	OPEB's	\$34,241,297	25.21	51.74	-26.53	-0.072685	-\$2,488,829
17	Cash Vouchers	\$8,144,475	25.21	178.44	-153.23	-0.419808	-\$3,419,116
18	TOTAL OPERATION AND MAINT. EXPENSE	\$121,483,972	25.21	30.00	-4.79	-0.013123	-\$1,594,234
		\$414,628,516					-\$8,386,250
19	TAXES						
20	FICA - Employer Portion	\$7,265,186	25.21	13.77	11.44	0.031342	\$227,705
21	Federal/State Unemployment Taxes	\$486,172	25.21	71.00	-45.79	-0.125452	-\$60,991
22	MO Gross Receipts Taxes- 6%	\$29,068,884	11.82	71.61	-59.79	-0.163808	-\$4,761,716
23	MO Gross Receipts Taxes- 4%	\$11,404,743	11.82	41.64	-29.82	-0.081699	-\$931,756
24	MO Gross Receipts Taxes- Other Cities	\$6,703,384	11.82	42.34	-30.52	-0.083616	-\$560,510
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	\$0
26	Property Tax	\$31,940,034	11.82	208.84	-197.02	-0.539781	-\$17,240,623
27	TOTAL TAXES	\$86,868,403					-\$23,327,891
28	OTHER EXPENSES						
29	Use Taxes	\$643,951	11.82	22.00	-10.18	-0.027890	-\$17,960
30	Sales Taxes	\$15,590,780	11.82	22.00	-10.18	-0.027890	-\$434,827
31	TOTAL OTHER EXPENSES	\$16,234,731					-\$452,787
32	CWO REQ'D BEFORE RATE BASE OFFSETS						-\$32,166,928
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$9,703,850	29.03	45.63	-16.60	-0.045479	-\$441,321
35	State Tax Offset	\$2,805,414	34.17	74.01	-39.84	-0.109151	-\$306,214
36	City Tax Offset	\$0	34.17	137.54	-103.37	-0.283205	\$0
37	Interest Expense Offset	\$70,806,364	29.03	86.55	-57.52	-0.157589	-\$11,158,304
38	TOTAL OFFSET FROM RATE BASE	\$83,315,628					-\$11,905,839
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$44,072,767

Kansas City Power Light  
 Case No. ER-2010-0355  
 Test Year December 31, 2009  
 Estimated True-Up Case at December 31, 2010  
 Income Statement Detail

RETAIL RATE REVENUE													
Rev-1		Total Retail Rate Revenues- as Booked	\$0			Rev-2		\$0	100.0000%	\$0	\$0		
Rev-2	440.000	Retail Rate Revenue- Missouri as Booked	\$632,685,183			Rev-3		\$632,685,183	100.0000%	\$34,977,322	\$667,662,505		
Rev-3		Retail Rate Revenue- Kansas as Booked	\$501,104,998			Rev-4		\$501,104,998	0.0000%	\$0	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$1,133,790,181					\$1,133,790,181		\$34,977,322	\$667,662,505		
OTHER OPERATING REVENUES													
Rev-6		Firm Bulk Sales (Capacity & Fixed)	\$11,205,000			Rev-7		\$11,205,000	53.5000%	\$0	\$5,994,675		
Rev-7	447.002	Firm Bulk Sales (Energy)	\$42,100,865			Rev-8		\$42,100,865	56.9400%	\$2,643,330	\$26,815,583		
Rev-8		Other Firm Misc.	\$1,850,141			Rev-9		\$1,850,141	56.9400%	\$3,114,358	\$4,167,828		
Rev-9	447.030	SFR Off System Sales bk20	\$0			Rev-10		\$0	56.9400%	\$0	\$0		
Rev-10													
Rev-13	447.000	Rev. On Transmission for KCPL	\$0			Rev-13		\$0	56.9400%	\$0	\$0		
Rev-14	447.101	Resales-Private Utilities	\$284,582			Rev-14		\$284,582	0.0000%	\$0	\$0		
Rev-15	447.102	Resales-Cooperatives	\$3,801,340			Rev-15		\$3,801,340	0.0000%	\$0	\$0		
Rev-16	447.103	Resales-Municipalities	\$1,665,208			Rev-16		\$1,665,208	0.0000%	\$0	\$0		
Rev-17	449.101	ProvforRate Refund- Residential	\$61,863			Rev-17		\$61,863	56.9400%	-\$35,225	\$0		
Rev-18	450.001	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,597,420			Rev-18		\$1,597,420	100.0000%	\$25,885	\$1,623,305		
Rev-19	450.001	Other-Oper Rev- Forfeited Discounts - KS Only	\$1,199,511			Rev-19		\$1,199,511	0.0000%	\$0	\$0		
Rev-20	451.001	Other Oper Revenues-Misc. Service-KS Only	\$287,053			Rev-20		\$267,053	0.0000%	\$0	\$0		
Rev-21	451.001	Other Oper Revenues-Misc Service - MO Only	\$628,195			Rev-21		\$628,195	100.0000%	\$182,000	\$811,195		
Rev-22	451.001	Other Oper Revenues-Misc. Service-Alloc-Dist.	-\$27,500			Rev-22		-\$27,500	100.0000%	\$0	-\$27,500		
Rev-23	454.000	Rent From Electric Property - MO	\$416,241			Rev-23		\$416,241	100.0000%	\$0	\$416,241		
Rev-24	454.000	Rent From Electric Property - KS	\$284,358			Rev-24		\$284,358	0.0000%	\$0	\$0		
Rev-25	454.000	Rent From Electric Property - Allocated PROD	\$30,496			Rev-25		\$30,496	53.5000%	\$0	\$16,315		
Rev-26	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-26		\$6,785	53.5000%	\$0	\$3,630		
Rev-27	454.000	Rent From Electric Property - Allocated DIST	\$2,068,693			Rev-27		\$2,068,693	54.0000%	\$0	\$1,117,183		
Rev-28	458.000	Transmission For Others	\$10,204,945			Rev-28		\$10,204,945	53.5000%	\$0	\$5,459,646		
Rev-29	456.000	Other Electric Revenues - MO	\$258,165			Rev-29		\$258,165	100.0000%	\$136,325	\$394,490		
Rev-30	456.000	Other Electric Revenues-KS	\$114,480			Rev-30		\$114,480	0.0000%	\$0	\$0		
Rev-31	456.000	Other Electric Revenues-Alloc-Dist.	\$305,354			Rev-31		\$305,354	54.0000%	\$0	\$164,912		
Rev-32		TOTAL OTHER OPERATING REVENUES	\$183,598,952					\$183,598,952		-\$21,267,756	\$79,366,557		
POWER PRODUCTION EXPENSES													
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Steam Operaton- Suprv & Engineering	\$9,136,143	\$8,031,471	\$1,104,672	E-4	\$204,292	\$9,340,435	53.5000%	\$0	\$4,997,133	\$4,392,681	\$804,452
5	501.000	Fuel Expense-Coal	\$196,767,157	\$0	\$196,767,157	E-5	\$40,062,520	\$236,829,677	56.9400%	\$0	\$134,850,818	\$116,194	\$134,734,624
6	501.000	Fuel Expense-Oil	\$5,030,225	\$0	\$5,030,225	E-6	\$1,802,882	\$6,833,107	56.9400%	\$0	\$3,890,771	\$0	\$3,890,771
7	501.000	Fuel Expense- Gas	\$461,513	\$1,213	\$460,300	E-7	-\$461,513	\$0	56.9400%	\$0	\$0	\$691	-\$691
8	501.000	Fuel Expense-Residual	\$0	\$0	\$0	E-8	\$112,174	\$112,174	56.9400%	\$0	\$63,872	\$0	\$63,872
9	501.000	Fuel Handling, Limestone & Other	\$15,133,915	\$6,032,795	\$9,101,120	E-9	\$1,213,165	\$16,347,080	56.9400%	\$0	\$9,308,027	\$3,435,073	\$5,872,954
10	501.000	100% MO STB- (Surface Trsp Bound)	\$202,153	\$0	\$202,153	E-10	-\$202,153	\$0	100.0000%	\$0	\$0	\$0	\$0
11	501.000	100%-KS-STB- (Surface Trsp Bound)	-\$46,312	\$0	-\$46,312	E-11	\$0	-\$46,312	0.0000%	\$0	\$0	\$0	\$0
12	501.000	Fuel Expense Coal Inventory Adjust.-Origin	\$0	\$0	\$0	E-12	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
13	501.000	Fuel Expense 2 - Unit Train Depreciation	\$954,115	\$0	\$954,115	E-13	-\$954,115	\$0	56.9400%	\$0	\$0	\$0	\$0

Highly Confidential Information designated by \*\*\* \*\*

Kansas City Power Light  
Case No. ER-2010-0366  
Test Year December 31, 2009  
Estimated True-Up Case at December 31, 2010  
Income Statement Detail

Schedule JPW2010-8-NP

Line Number	Account Number	Income Description	2009 Total (D+E)	2010 Total (D+E)	2010 Lab	Code	2009 Total (D+E)	2010 Total (D+E)	2010 Lab	Code	2009 Total (D+E)	2010 Total (D+E)	2010 Lab	Code
14	502.000	Steam Operating Expense	\$13,609,180	\$9,809,242	\$5,789,938	E-14	\$2,256,275	\$17,965,465		53.5000%	\$0	\$9,858,018	\$5,424,852	\$4,133,166
15	505.000	Steam Operating Electric Expense	\$6,520,925	\$5,087,742	\$1,453,183	E-15	\$755,461	\$7,276,386		53.5000%	\$0	\$3,892,866	\$2,802,932	\$1,089,914
16	506.000	Misc Other Power Expenses	\$10,595,342	\$6,926,222	\$4,669,120	E-16	\$856,834	\$11,452,176		53.5000%	\$0	\$6,126,914	\$3,277,697	\$2,849,217
17	507.000	Steam Operating Expense 2	\$146,172	\$0	\$146,172	E-17	\$0	\$146,172		53.5000%	\$0	\$78,202	\$0	\$78,202
18	508.000	Allowances	\$0	\$0	\$0	E-18	-\$4,145,821	-\$4,145,821		53.5000%	\$46,027	-\$2,171,887	\$0	-\$2,171,887
19		TOTAL OPERATION & MAINTENANCE EXPENSE	\$260,510,528	\$34,868,685	\$225,641,843		\$41,500,001	\$302,010,529			\$46,027	\$170,594,834	\$19,450,140	\$151,144,494
20		TOTAL STEAM POWER GENERATION	\$260,510,528	\$34,868,685	\$225,641,843		\$41,500,001	\$302,010,529			\$46,027	\$170,594,834	\$19,450,140	\$151,144,494
21		ELECTRIC MAINTENANCE EXPENSE												
22	510.000	Steam Maintenance Suprv & Engineering	\$5,841,688	\$4,211,808	\$1,629,860	E-22	\$33,302	\$5,874,970		53.5000%	\$0	\$3,143,109	\$2,328,616	\$814,494
23	511.000	Maintenance of Structures	\$4,404,072	\$1,317,419	\$3,086,653	E-23	\$777,067	\$5,181,139		53.5000%	\$0	\$2,771,909	\$728,660	\$2,043,249
24	512.000	Maintenance of Boiler Plant	\$25,832,366	\$8,570,148	\$17,262,218	E-24	\$6,550,073	\$32,382,439		53.5000%	\$0	\$17,324,605	\$4,740,104	\$12,584,501
25	513.000	Maintenance of Electric Plant	\$3,713,112	\$1,580,847	\$2,132,265	E-25	\$504,204	\$4,217,316		53.5000%	\$0	\$2,256,264	\$874,361	\$1,381,903
26	514.000	Maintenance of Miscellaneous Steam Plant	\$186,513	\$46,511	\$140,002	E-26	\$153,054	\$339,567		53.5000%	\$0	\$181,688	\$25,725	\$155,963
27		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$39,977,731	\$15,726,733	\$24,250,998		\$8,017,700	\$47,995,431			\$0	\$25,677,555	\$8,697,465	\$16,980,090
28		NUCLEAR POWER GENERATION												
29		OPERATION - NUCLEAR												
30	517.000	Prod Nuclear Operation- Superv & Engineer	\$6,065,017	\$5,024,938	\$1,040,079	E-30	\$622,620	\$6,687,637		53.5000%	\$0	\$3,577,886	\$3,021,444	\$556,442
31	518.000	Prod Nuclear - Nuclear Fuel Expense	\$16,123,415	\$0	\$16,123,415	E-31	\$11,981,880	\$28,105,295		56.9400%	\$0	\$16,003,155	\$0	\$16,003,155
32	518.000	Prod Nuclear-Disposal Costs	\$3,693,421	\$0	\$3,693,421	E-32	-\$3,693,421	\$0		53.5000%	\$0	\$0	\$0	\$0
33	518.000	KS DOE Refund	\$0	\$0	\$0	E-33	\$60,435	\$60,435		0.0000%	\$0	\$0	\$0	\$0
34	518.000	Cost of Oil	\$199,262	\$0	\$199,262	E-34	-\$199,262	\$0		53.5000%	\$0	\$0	\$0	\$0
35	519.000	Coolants and Water	\$2,447,327	\$1,668,268	\$779,059	E-35	\$252,010	\$2,699,337		53.5000%	\$0	\$1,444,146	\$1,027,349	\$416,797
36	520.000	Steam Expense	\$13,044,482	\$8,443,691	\$4,600,791	E-36	\$1,238,125	\$14,282,607		53.5000%	\$0	\$7,641,195	\$5,179,772	\$2,461,423
37	523.000	Electric Expense	\$931,435	\$879,630	\$51,805	E-37	\$121,173	\$1,052,608		53.5000%	\$0	\$663,146	\$535,430	\$27,716
38	524.000	Misc. Nuclear Power Expenses-Allocated	\$20,469,440	\$10,497,833	\$9,971,607	E-38	\$2,022,401	\$22,491,841		53.5000%	\$63,793	\$12,096,828	\$6,325,609	\$5,771,319
39	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-39	-\$122,847	\$1,158,417		100.0000%	\$0	\$1,158,417	\$0	\$1,158,417
40	524.000	Decommissioning-Kansas and FERC	\$2,419,192	\$0	\$2,419,192	E-40	\$0	\$2,419,192		0.0000%	\$0	\$0	\$0	\$0
41	524.000	Outage Reversal	-\$2,606,413	\$0	-\$2,606,413	E-41	\$0	-\$2,606,413		53.5000%	\$0	-\$1,394,431	\$0	-\$1,394,431
42	525.000	Rents	\$0	\$0	\$0	E-42	\$0	\$0		53.5000%	\$0	\$0	\$0	\$0
43		TOTAL OPERATION - NUCLEAR	\$64,067,842	\$26,514,360	\$37,553,482		\$12,283,114	\$76,350,956			\$63,793	\$41,090,442	\$16,089,604	\$25,000,838
44		MAINTENANCE - NP												
45	528.000	Prod Nuclear Maint- Suprv & Engineer	\$6,924,081	\$2,991,547	\$3,932,534	E-45	\$416,420	\$7,340,501		53.5000%	\$0	\$3,927,168	\$1,823,262	\$2,103,906
46	529.000	Prod Nuclear Maint- Maint of Structures	\$2,133,684	\$1,702,843	\$430,841	E-46	\$370,714	\$2,504,398		53.5000%	\$0	\$1,339,853	\$1,109,353	\$230,500
47	530.000	Prod Nuclear Maint- Maint Reactor Plant	\$4,599,469	\$1,669,848	\$2,929,621	E-47	\$2,006,450	\$6,605,919		53.5000%	\$145,618	\$3,679,785	\$1,080,329	\$2,599,456
48	531.000	Prod Nuclear Maint- Maintenance	\$4,251,519	\$1,508,627	\$2,742,892	E-48	\$324,997	\$4,576,516		53.5000%	\$0	\$2,448,436	\$980,989	\$1,467,447
49	532.000	Prod Nuclear Maint- Maint of Misc Plant	\$2,391,381	\$1,031,432	\$1,359,949	E-49	\$223,498	\$2,614,879		53.5000%	\$0	\$1,398,861	\$671,388	\$727,473
50		TOTAL MAINTENANCE - NP	\$20,300,134	\$8,904,297	\$11,395,837		\$3,342,079	\$23,642,213			\$145,618	\$12,794,203	\$5,666,321	\$7,128,882
51		TOTAL NUCLEAR POWER GENERATION	\$84,367,976	\$35,418,657	\$48,949,319		\$15,625,193	\$99,993,169			\$209,411	\$53,884,645	\$21,754,925	\$32,128,720
52		HYDRAULIC POWER GENERATION												
53		OPERATION - HP												
54		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0			\$0	\$0	\$0	\$0
55		MAINTENANCE - HP												

Kansas City Power Light  
Case No. ER-2010-0355  
Test Year December 31, 2009  
Estimated True-Up Case at December 31, 2010  
Income Statement Detail

Schedule JPW2010-8-NP

Line Number	Account Number	Income Description	2009 Actual	2009 Budget	2010 Estimated	Adjustment	Total Company	Company %	Rate	2009 Actual	2009 Budget	2010 Estimated	
			(D-E)				(From Adj. Sch.)	(C-G)		(From Adj. Sch.)			
56		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	
57		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	
58		OTHER POWER GENERATION											
59		OPERATION - OP											
60	546.000	Prod Turbine Operation Suprv & Engineer	\$1,780,264	\$936,382	\$843,882	E-60	\$29,650	\$1,809,914	53.5000%	\$0	\$988,304	\$516,827	\$451,477
61	547.000	Other Power Operation- Fuel Expense	\$11,483,195	\$118,622	\$11,364,573	E-61	-\$8,259,745	\$3,223,450	56.9400%	\$0	\$1,835,433	\$89,828	\$1,765,605
62	547.030	Fuel Hding & Other - Hedging	\$1,249,568	\$1,249,568	\$0	E-62	\$1,980,458	\$3,230,026	56.9400%	\$0	\$1,839,177	\$711,504	\$1,127,673
63	548.000	Other Power Generation Expense	\$1,213,565	\$933,326	\$280,239	E-63	\$29,878	\$1,243,444	53.5000%	\$0	\$665,243	\$515,318	\$149,928
64	548.000	Misc Other Power Generation Expense	\$7,819,243	\$30,417	\$7,788,826	E-64	-\$7,498,971	\$320,272	53.5000%	\$0	\$171,346	\$16,824	\$164,522
65	550.000	Other Generation Rents	\$0	\$0	\$0	E-65	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
66		TOTAL OPERATION - OP	\$23,846,835	\$3,268,315	\$20,277,520		-\$13,718,729	\$9,827,106		\$0	\$5,479,503	\$1,830,298	\$3,649,205
67		MAINTENANCE - OP											
68	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	\$1,932,149	\$54,217	\$1,877,932	E-68	\$1,834	\$1,933,983	53.5000%	\$0	\$1,034,681	\$29,987	\$1,004,694
69	552.000	Other General Maintenance of Structures	\$68,920	\$28,706	\$40,214	E-69	\$971	\$69,891	53.5000%	\$0	\$37,391	\$15,877	\$21,514
70	553.000	Other General Maint of General Plant	\$893,597	\$373,194	\$520,403	E-70	\$12,319	\$905,918	53.5000%	\$0	\$484,865	\$206,249	\$278,616
71	554.000	Other Gen Maint Misc. Other General Plant	\$35,694	\$12,305	\$23,379	E-71	\$416	\$36,100	53.5000%	\$0	\$19,314	\$6,806	\$12,508
72		TOTAL MAINTENANCE - OP	\$2,930,350	\$468,422	\$2,461,928		\$15,540	\$2,945,890		\$0	\$1,576,081	\$258,919	\$1,317,132
73		TOTAL OTHER POWER GENERATION	\$26,476,185	\$3,736,737	\$22,739,448		-\$13,703,189	\$12,772,996		\$0	\$7,065,564	\$2,089,217	\$4,966,337
74		OTHER POWER SUPPLY EXPENSES											
75	555.001	Purchased Power-Energy	\$62,182,999	\$0	\$62,182,999	E-75	-\$55,067,943	\$7,115,056	56.9400%	\$0	\$4,051,313	\$0	\$4,051,313
76	555.002	Purchased Power-Capacity (Demand)	\$8,616,231	\$0	\$8,616,231	E-76	\$4,389,367	\$13,005,598	53.5000%	\$0	\$6,957,995	\$0	\$6,957,995
77	555.030	Purchased Power Energy (100% MC) Solar Ctrct	\$0	\$0	\$0	E-77	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
78	555.035	Purchase Power Off-System WAPA	\$0	\$0	\$0	E-78	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
79	556.000	System Control and Load Dispatch	\$1,901,851	\$1,710,169	\$191,682	E-79	\$57,757	\$1,959,608	56.9400%	\$0	\$1,115,801	\$1,006,857	\$109,144
80	557.000	Other Expenses	\$4,406,027	\$3,586,152	\$819,875	E-80	\$112,120	\$4,518,147	56.9400%	\$0	\$2,572,633	\$2,105,403	\$467,230
81		TOTAL OTHER POWER SUPPLY EXPENSES	\$77,107,108	\$5,296,321	\$71,810,787		-\$50,508,669	\$26,598,408		\$0	\$14,697,742	\$3,112,080	\$11,585,662
82		TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395		\$931,006	\$489,370,334		\$255,438	\$271,910,130	\$55,103,807	\$216,806,323
83		TRANSMISSION EXPENSES											
84		OPERATION - TRANSMISSION EXP.											
85	560.000	Transmission Operation Suprv and Engrg	\$1,689,988	\$993,862	\$696,126	E-85	\$25,458	\$1,715,446	53.5000%	\$0	\$917,763	\$645,336	\$372,427
86	561.000	Transmission Operation- Load Dispatch	\$3,585,405	\$662,160	\$2,923,245	E-86	\$629,067	\$4,214,472	53.5000%	\$0	\$2,254,743	\$386,239	\$1,868,504
87	562.000	Transmission Operation- Station Expenses	\$300,630	\$204,348	\$96,282	E-87	\$6,912	\$307,542	53.5000%	\$0	\$164,535	\$113,024	\$51,511
88	563.000	Transmission Operation-Overhead Line Expense	\$232,783	\$6,418	\$226,365	E-88	\$217	\$233,000	53.5000%	\$0	\$124,655	\$3,550	\$121,105
89	564.000	Trans Oper-Underground Line Expense	\$16	\$1	\$15	E-89	\$0	\$16	53.5000%	\$0	\$9	\$1	\$8
90	565.000	Transmission of Electricity by Others	\$12,349,274	\$0	\$12,349,274	E-90	\$1,023,656	\$13,372,930	53.5000%	\$0	\$7,154,518	\$0	\$7,154,518
91	566.000	Misc. Transmission Expense	\$2,014,844	\$966,957	\$1,047,887	E-91	\$32,529	\$2,047,373	53.5000%	\$0	\$1,095,345	\$634,725	\$560,620
92	567.000	Transmission Operation Rents	\$2,424,391	\$0	\$2,424,391	E-92	\$0	\$2,424,391	53.5000%	\$0	\$1,297,049	\$0	\$1,297,049
93	575.000	Regional Transmission Operation	\$2,496,702	\$0	\$2,496,702	E-93	\$7,120	\$2,503,822	53.5000%	\$0	\$1,339,545	\$0	\$1,339,545
94		TOTAL OPERATION - TRANSMISSION EXP.	\$25,094,033	\$2,833,746	\$22,260,287		\$1,724,959	\$26,818,992		\$0	\$14,348,162	\$1,562,875	\$12,785,287
95		MAINTENANCE - TRANSMISSION EXP.											

Kansas City Power Light  
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Income Statement Detail

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Line Number	Account Number	Income Description	C 2009 Total (D+E)	D 2009 Labor	E 2009 Non-Labor	F E- Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocation (C/H)	J Jurisdictional Adjustments (From Adj. Sch.)	K MO/Ind. Adj. (From Ind. Sch.)	L MO Adj. (From Ind. Sch.)	M MO/Ind. Adj. (From Ind. Sch.)
96	568.000	Transmission Maint-Suprv and Engrg	\$14,145	\$107	\$14,038	E-96	\$4	\$14,149	53.5000%	\$0	\$7,569	\$59	\$7,610
97	569.000	Transmission Maintenance of Structures	\$27,542	\$11,810	\$15,732	E-97	\$399	\$27,941	53.5000%	\$0	\$14,949	\$6,532	\$8,417
98	570.000	Transmission Maintenance of Station Equipment	\$497,463	\$282,242	\$215,221	E-98	\$9,547	\$507,010	53.5000%	\$0	\$271,250	\$156,107	\$115,143
99	571.000	Transmission Maintenance of Overhead Lines	\$1,919,141	\$50,689	\$1,868,452	E-99	\$1,715	\$1,920,856	53.5000%	\$0	\$1,027,658	\$28,036	\$999,822
100	572.000	Trans Maintenance of Underground Lines	\$128,063	\$1,831	\$126,232	E-100	\$62	\$128,125	53.5000%	\$0	\$68,547	\$1,013	\$67,534
101	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-101	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
102	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-102	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
103		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,586,354	\$346,679	\$2,239,675		\$11,727	\$2,598,081		\$0	\$1,389,873	\$191,747	\$1,198,226
104		TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962		\$1,736,686	\$29,417,073		\$0	\$15,738,135	\$1,754,622	\$13,983,513
105		DISTRIBUTION EXPENSES											
106		OPERATION - DIST. EXPENSES											
107	580.000	Distribution Operation - Supr & Engineering	\$2,579,176	\$2,235,971	\$343,205	E-107	\$67,565	\$2,646,741	54.5444%	\$0	\$1,443,849	\$1,256,450	\$187,199
108	581.000	Distribution Operation - Load Dispatching	\$1,032,010	\$715,293	\$316,717	E-108	\$24,195	\$1,056,205	54.0070%	\$0	\$570,424	\$399,375	\$171,049
109	582.000	Distribution Operation - Station Expense	\$512,108	\$124,291	\$387,817	E-109	\$4,204	\$516,312	56.8268%	\$0	\$293,404	\$73,020	\$220,384
110	583.000	Dist Operation Overhead Line Expense	\$1,485,853	\$1,100,102	\$385,751	E-110	\$37,215	\$1,523,068	54.2766%	\$0	\$826,670	\$617,297	\$209,373
111	584.000	Dist Operation Underground Line Expense	\$2,004,864	\$667,791	\$1,337,073	E-111	\$22,586	\$2,027,450	51.2188%	\$0	\$1,038,456	\$353,610	\$684,846
112	585.000	Distrib Oper Street Light & Signal Expense	\$12,147	\$11,048	\$1,099	E-112	\$374	\$12,521	26.7359%	\$0	\$3,348	\$3,054	\$294
113	586.000	Distribution Operation Meter Expense	\$1,575,926	\$1,352,774	\$223,152	E-113	\$45,759	\$1,621,685	54.4168%	\$0	\$862,469	\$761,037	\$121,432
114	587.000	Distrib Operation Customer Install Expense	\$399,516	\$349,711	\$49,805	E-114	\$11,829	\$411,345	71.8797%	\$0	\$295,674	\$269,874	\$35,800
115	588.000	Dist Operation Misc Distribution Expense	\$12,855,101	\$8,198,105	\$4,656,996	E-115	\$192,333	\$13,047,434	54.5444%	\$0	\$7,116,845	\$4,976,514	\$2,540,131
116	589.000	Distribution Operations Rents	\$47,287	\$1	\$47,286	E-116	\$0	\$47,287	54.0070%	\$0	\$25,539	\$1	\$25,539
117		TOTAL OPERATION - DIST. EXPENSES	\$22,503,988	\$14,755,087	\$7,748,901		\$406,060	\$22,910,048		\$0	\$12,496,276	\$8,300,232	\$4,196,046
118		MAINTENANCE - DISTRIB. EXPENSES											
119	590.000	Distribution Maint-Suprv & Engineering	\$70,834	\$61,220	\$9,614	E-119	\$2,071	\$72,905	52.6419%	\$0	\$38,379	\$33,318	\$5,061
120	591.000	Distribution Maintenance-Structures	\$1,141,122	\$287,139	\$853,983	E-120	\$9,713	\$1,150,835	52.5100%	\$0	\$604,303	\$155,877	\$448,426
121	592.000	Distribution Maintenance-Station Equipment	\$806,805	\$521,993	\$284,812	E-121	\$17,657	\$824,462	56.8268%	\$0	\$468,516	\$306,666	\$161,850
122	593.000	Distribution Maintenance-Overhead lines	\$16,776,707	\$2,673,980	\$14,102,727	E-122	\$90,450	\$16,867,157	54.2766%	\$0	\$9,154,920	\$1,500,439	\$7,654,481
123	593.000	Distribution Maint. Overhead lines- 100% MO	\$0	\$0	\$0	E-123	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
124	593.000	Dist. Maint Overhead Lines Veg.Mgmt 100% MO	\$0	\$0	\$0	E-124	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
125	594.000	Distrib Maint-Maintenance Underground Lines	\$2,273,339	\$1,236,283	\$1,037,056	E-125	\$41,780	\$2,315,119	51.2188%	\$0	\$1,185,799	\$654,621	\$531,178
126	594.000	Dist Maint. Underground Lines 100% MO	\$0	\$0	\$0	E-126	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
127	595.000	Distrib Maint-Maintenance Line Transformer	\$1,102,889	\$821,338	\$281,551	E-127	\$27,762	\$1,130,671	57.3628%	\$0	\$648,585	\$487,079	\$161,506
128	596.000	Distrib Maint- Maintenance St Lights/Signal	\$1,291,247	\$299,104	\$992,143	E-128	\$10,117	\$1,301,364	56.7359%	\$0	\$347,931	\$82,673	\$265,258
129	597.000	Distrib Maint-Maintenance of Meters	\$439,899	\$377,386	\$62,513	E-129	\$12,765	\$452,664	54.4168%	\$0	\$246,328	\$212,308	\$34,018
130	598.000	Distrib Maint-Maint Misc Distribution Plant	\$345,079	\$113,699	\$231,480	E-130	\$3,843	\$349,322	62.6419%	\$0	\$183,679	\$81,824	\$121,855
131		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,247,921	\$6,392,042	\$17,855,879		\$216,178	\$24,464,099		\$0	\$12,878,436	\$3,494,605	\$9,383,833
132		TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780		\$622,238	\$47,374,147		\$0	\$25,374,716	\$11,795,037	\$13,579,679
133		CUSTOMER ACCOUNTS EXPENSE											
134	901.000	Cust Acct-Suprv Meter Read Collection Misc	\$1,307,478	\$1,250,550	\$56,928	E-134	\$1,324,901	\$2,632,279	53.1465%	\$0	\$1,398,965	\$678,863	\$720,102
135	902.000	Cust Accts Meter Reading Expense	\$4,081,210	\$1,164,982	\$2,916,228	E-135	\$39,407	\$4,120,617	53.1465%	\$0	\$2,189,984	\$640,091	\$1,549,873
136	903.000	Customer Accts Records and Collection	\$12,163,465	\$7,306,196	\$4,857,269	E-136	\$299,474	\$12,462,939	53.1465%	\$0	\$6,623,616	\$4,009,352	\$2,614,264
137	903.000	Cust. Accts-100% MO	\$0	\$0	\$0	E-137	\$210,341	\$210,341	100.0000%	\$0	\$210,341	\$0	\$210,341
138	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$3,626,877	\$3,626,877	\$0	\$3,626,877
139	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-139	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0



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Line Number	Account Number	Income Description	Test Year Total (K) (D/E)	Test Year Labor (L) (D/E)	Test Year Non-Labor (N) (D/E)	Adjustment Number	Total Company Adjustments (From Adj/ Sch)	Total Company Adjustments (To C) (G)	Allocation %	Allocation (From Adj/ Sch)	Allocation (To R) (S) (D/E)	Allocation (To R) (S) (D/E)	Allocation (To R) (S) (D/E)
140	908.000	Miscellaneous Customer Accts Expense	\$2,371	\$1,853	\$518	E-140	\$63	\$2,434	53.1465%	\$0	\$1,293	\$1,018	\$276
141		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,554,524	\$9,723,581	\$7,830,943		\$1,874,086	\$18,428,610		\$3,626,877	\$14,051,056	\$5,328,324	\$8,721,732
142		CUSTOMER SERVICE & INFO. EXP.											
143	907.000	Customer Service Suprv	\$351,177	\$346,973	\$4,204	E-143	\$704	\$351,881	53.1465%	\$0	\$187,012	\$184,778	\$2,234
144	908.000	Customer Assistance Expense-100% MO	\$7,332,684	\$689,224	\$6,644,440	E-144	-\$14,871	\$7,317,993	100.0000%	\$0	\$7,317,993	\$701,890	\$6,616,103
145	908.000	Customer Assistance Expense-100% KS	\$0	\$0	\$0	E-145	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
146	908.000	Amortization of Deferred DSM 100% MO	\$0	\$0	\$0	E-146	-\$85,851	-\$85,851	100.0000%	\$2,240,873	\$2,158,022	\$0	\$2,158,022
147	908.000	Public Information	\$0	\$0	\$0	E-147	\$0	\$0	53.1468%	\$0	\$0	\$0	\$0
148	909.000	Information and Instruction Advertising	\$28,533	\$109,040	-\$82,507	E-148	-\$85,062	-\$58,528	53.1473%	\$0	-\$31,106	\$59,912	-\$91,018
149	909.000	Information & Instructional Advertising- 100% MO	\$0	\$0	\$0	E-149	\$192,084	\$192,084	100.0000%	\$0	\$192,084	\$0	\$192,084
150	910.000	Misc Customer Accounts and Info Exp	\$793,492	\$634,605	\$158,887	E-150	\$146,466	\$939,958	53.1465%	\$0	\$499,558	\$348,679	\$150,879
151		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,866	\$1,778,842	\$6,725,024		\$153,670	\$8,657,536		\$2,240,873	\$10,320,560	\$1,295,259	\$9,025,301
152		SALES EXPENSES											
153	911.000	Sales Supervision	\$77,054	\$76,760	\$294	E-153	\$2,596	\$79,650	53.1465%	\$0	\$42,331	\$42,175	\$156
154	912.000	Sales Demonstration and Selling	\$783,672	\$495,836	\$287,836	E-154	\$16,772	\$800,444	53.1465%	\$0	\$425,408	\$272,433	\$152,975
155	913.000	Sales Advertising Expense	\$13,546	\$13,546	\$0	E-155	-\$1,390	\$12,156	53.1473%	\$0	\$6,461	\$0	\$6,461
156	916.000	Miscellaneous Sales Expense	\$100,872	\$77,839	\$23,033	E-156	\$2,633	\$103,505	53.1473%	\$0	\$55,010	\$42,769	\$12,241
157		TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709		\$20,611	\$995,755		\$0	\$829,210	\$357,377	\$171,833
158		ADMIN. & GENERAL EXPENSES											
159		OPERATION- ADMIN. & GENERAL EXP.											
160	920.000	Admin & Gen-Administrative Salaries	\$41,428,417	\$35,359,396	\$6,069,021	E-160	-\$2,943,036	\$38,485,381	53.2177%	\$0	\$20,481,034	\$17,251,241	\$3,229,793
161	920.000	Admin & Gen-Admin. Salaries- 100% MO	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	-\$968,103	-\$968,103	\$0	-\$968,103
162	920.000	Admin & Gen- Admin. Salaries- 100% KS	\$0	\$0	\$0	E-162	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
163	921.000	Admin & General Off Supply- Allocated	\$1,719,630	\$13,336	\$1,706,294	E-163	\$8,279	\$1,727,909	57.0872%	\$0	\$986,415	-\$71,575	\$1,057,990
164	921.000	Admin & General Off Supply- 100% MO	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
165	921.000	Admin & General Off Supply- 100% KS	\$0	\$0	\$0	E-165	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
166	921.000	Employee Travel Benefits	\$0	\$0	\$0	E-166	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
167	922.000	Admin Expense Transfer Credit	-\$7,785,174	-\$702,262	-\$7,082,912	E-167	\$905,424	-\$6,879,750	57.0872%	\$0	-\$3,927,457	\$115,979	-\$4,043,436
168	922.001	Admin Expense Transfer Credit 2	\$0	\$0	\$0	E-168	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
169	923.000	Outside Services Employed-Allocated	\$9,989,087	\$0	\$9,989,087	E-169	-\$1,326,445	\$8,662,642	57.0872%	\$0	\$4,945,260	\$0	\$4,945,260
170	923.000	Outside Services-100 % MO	\$0	\$0	\$0	E-170	\$52,564	\$52,564	100.0000%	\$0	\$52,564	\$0	\$52,564
171	923.000	Outside Services- 100% KS	\$0	\$0	\$0	E-171	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
172	924.000	Property Insurance	\$2,825,832	\$0	\$2,825,832	E-172	-\$324,312	\$2,501,520	53.8536%	\$0	\$1,347,159	\$0	\$1,347,159
173	925.000	Injuries and Damages	\$6,873,749	\$344,110	\$6,529,639	E-173	\$1,120,457	\$7,994,206	53.2177%	\$0	\$4,254,333	\$189,251	\$4,065,082
174	926.000	Employee Pensions and Benefits	\$60,579,849	-\$2,766,272	\$63,346,121	E-174	\$9,387,801	\$69,967,450	53.2177%	\$0	\$37,235,087	-\$1,089,178	\$38,324,242
175	926.010	Empf Ben-DFEB-MO	\$0	\$0	\$0	E-175	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
176	927.000	Franchise Requirements	\$0	\$0	\$0	E-176	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
177	928.003	Regulatory Comm Exp-FERC Assessment	\$880,858	\$948	\$879,910	E-177	\$163,111	\$1,043,969	56.9808%	\$0	\$594,862	\$540	\$594,322
178	928.000	Regulatory Comm Expense 100% Wholesale	\$0	\$0	\$0	E-178	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
179	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$870,604	\$0	\$870,604	E-179	\$0	\$870,604	0.0000%	\$0	\$0	\$0	\$0
180	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$932,359	\$1,440	\$930,919	E-180	-\$27,311	\$905,048	100.0000%	\$0	\$905,048	\$1,440	\$903,608
181	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$1,784,373	\$741,497	\$1,042,876	E-181	\$389,711	\$2,174,084	100.0000%	\$0	\$2,174,084	\$766,652	\$1,407,432
182	928.012	Reg Comm Exp- Ka Proceeding 100% to KS	\$1,617,324	\$662,851	\$954,473	E-182	\$19,727	\$1,637,051	0.0000%	\$0	\$0	\$0	\$0
183	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$485,234	\$64,877	\$420,357	E-183	\$1,448	\$486,682	56.9808%	\$0	\$277,315	\$38,236	\$239,079

Kansas City Power Light  
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 Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non-Labor	Adjusted Number	Total Company Adjustments (From Adj. Sch)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch)	Simple Jurisdictional	Complex Jurisdictional	Other
184	928.023	Regulatory Comm Expense- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-184	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
185	928.000	Regulatory Comm Expense- Misc Regulatory Filings	\$0	\$0	\$0	E-185	\$1,215	\$1,215	53.3050%	\$0	\$648	\$648	\$0
186	928.003	Load Research Expenses- 100% to Missouri	\$53,394	\$35,909	\$17,485	E-186	\$1,736	\$55,130	100.0000%	\$0	\$55,130	\$37,645	\$17,486
187	928.000	Miscellaneous Commission Expense	\$52,352	\$51,052	\$1,300	E-187	\$0	\$52,352	53.3050%	\$0	\$27,906	\$27,213	\$693
188	929.000	Duplicate Charges-Credit	\$131	\$130	\$1	E-188	\$4	\$135	53.8536%	\$0	\$73	\$72	\$1
189	930.100	General Advertising Expense	\$272,117	\$171,070	\$101,047	E-189	-\$30,134	\$241,983	53.1473%	\$0	\$128,608	\$93,995	\$34,613
190	930.100	General Advertising Expense - 100% MO	-\$33,123	\$0	-\$33,123	E-190	\$33,123	\$0	100.0000%	\$0	\$0	\$0	\$0
191	930.200	Miscellaneous General Expense	\$6,963,167	\$54,933	\$6,908,234	E-191	-\$288,962	\$6,674,205	57.0872%	\$0	\$3,810,117	\$25,977	\$3,784,140
192	931.000	Admin & General Expense-Rents	\$7,931,737	\$0	\$7,931,737	E-192	-\$2,370,732	\$5,561,005	57.0872%	\$0	\$3,174,622	\$0	\$3,174,622
193	933.000	Transportation Expense	\$3,301	\$3,027,449	-\$3,024,147	E-193	-\$2,479,607	-\$2,476,306	53.2865%	\$0	-\$1,319,538	\$1,687,790	-\$2,987,326
194		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$137,445,018	\$37,060,463	\$100,384,555		\$2,294,081	\$139,739,079		-\$968,103	\$74,235,149	\$19,055,929	\$55,179,220
195		MAINT., ADMIN. & GENERAL EXP.											
196	935.000	Maintenance Of General Plant	\$4,648,251	\$148,431	\$4,499,820	E-196	-\$35,847	\$4,612,404	53.5417%	\$0	\$2,468,560	\$82,161	\$2,387,399
197		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,648,251	\$148,431	\$4,499,820		-\$35,847	\$4,612,404		\$0	\$2,468,560	\$82,161	\$2,387,399
198		TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,269	\$37,208,894	\$104,884,375		\$2,258,214	\$144,351,483		-\$968,103	\$76,704,709	\$19,138,090	\$57,566,619
199		DEPRECIATION EXPENSE											
200	403.000	Depreciation Expense, Dep. Exp.	\$158,468,212	See note (1)	See note (1)	E-200	See note (1)	\$158,468,212	54.2243%	-\$5,792,011	\$80,136,268	See note (1)	See note (1)
201	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-201	\$0	\$0	100.0000%	-\$42,683	-\$42,683	\$0	\$0
202	703.001	Other Depreciation	\$0			E-202	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
203		TOTAL DEPRECIATION EXPENSE	\$158,468,212	\$0	\$0		\$0	\$158,468,212		-\$5,834,694	\$80,093,585	\$0	\$0
204		AMORTIZATION EXPENSE											
205	704.000	Amortization of Limited Term Plant-Allocated	\$1,486,293	\$0	\$1,486,293	E-205	-\$72,201	\$1,414,092	53.8000%	\$0	\$756,539	\$0	\$756,539
206	704.000	Regulatory Plan Credit Rate Amort KS-	\$22,500,000	\$0	\$22,500,000	E-206	\$0	\$22,500,000	0.0000%	\$0	\$0	\$0	\$0
207	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2009-0089	\$3,333,333	\$0	\$3,333,333	E-207	-\$3,333,333	\$0	100.0000%	\$0	\$0	\$0	\$0
208	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$10,723,827	\$0	\$10,723,827	E-208	-\$10,723,827	\$0	100.0000%	\$0	\$0	\$0	\$0
209	405.000	Misc Intangible Plant	\$0	\$0	\$0	E-209	\$0	\$0	53.7156%	\$0	\$0	\$0	\$0
210	707.400	Regulatory Credits	-\$8,590,216	\$0	-\$8,590,216	E-210	\$0	-\$8,590,216	0.0000%	\$0	\$0	\$0	\$0
211	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$21,679,061	\$0	\$21,679,061	E-211	-\$21,679,061	\$0	100.0000%	\$0	\$0	\$0	\$0
212	711.100	Accretion Exp-ARO	\$7,352,293	\$0	\$7,352,293	E-212	\$0	\$7,352,293	0.0000%	\$0	\$0	\$0	\$0
213		TOTAL AMORTIZATION EXPENSE	\$58,484,591	\$0	\$58,484,591		-\$35,808,422	\$22,676,169		\$0	\$756,539	\$0	\$756,539
214		OTHER OPERATING EXPENSES											
215	705.000	Amortization of Other Plant	\$11,411,264	\$0	\$11,411,264	E-215	-\$671,690	\$10,739,574	54.2243%	\$0	\$5,823,459	\$0	\$5,823,459
216	708.100	Taxes Other Than Income Taxes-Allocated	\$72,579,790	\$0	\$72,579,790	E-216	\$11,115,954	\$83,695,744	54.2243%	\$0	\$45,383,431	\$310,521	\$45,072,910
217	708.200	Gross Receipts Tax-100% MO	\$45,936,116	\$0	\$45,936,116	E-217	-\$45,936,116	\$0	100.0000%	\$0	\$0	\$0	\$0
218	708.300	KCMO City Earnings Tax-100% MO	\$191,661	\$0	\$191,661	E-218	-\$135,829	\$55,832	100.0000%	\$0	\$55,832	\$0	\$55,832
219		TOTAL OTHER OPERATING EXPENSES	\$130,118,831	\$0	\$130,118,831		-\$35,827,681	\$94,491,150		\$0	\$81,262,722	\$310,521	\$80,952,201
220		TOTAL OPERATING EXPENSE	\$1,079,070,261	\$168,736,439	\$781,865,610		-\$63,939,392	\$1,015,230,669		-\$678,609	\$467,413,624	\$94,034,037	\$370,379,587
221		NET INCOME BEFORE TAXES	\$238,318,872					\$302,158,464		\$14,389,175	\$200,287,700		
222		INCOME TAXES											

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Line Number	Account Number	Income Description	Last Year Total (D/E)	Test Year Labor	Test Year Non-Labor	Adjustment Number	Total Company Adjustments (From Adj. Sch)	Total Company Adjustments (G/G)	Proportional Allocation	Proportional Adjustments (From Adj. Sch)	Proportional Adjustments (G/G)	MOA Adjustments	MOA Adjustments
223	709.100	Current Income Taxes	\$53,011,333	See note (1)	See note (1)	E-223	See note (1)	\$53,011,333	100.0000%	-\$39,057,556	\$13,953,777	See note (1)	See note (1)
224		TOTAL INCOME TAXES	\$53,011,333					\$53,011,333		-\$39,057,556	\$13,953,777		
225		DEFERRED INCOME TAXES											
226	710.100	Deferred Income Taxes - Def. Inc. Tax.	-\$6,773,746	See note (1)	See note (1)	E-226	See note (1)	-\$6,773,746	100.0000%	\$40,957,630	\$34,183,884	See note (1)	See note (1)
227	711.410	Amortization of Deferred ITC	-\$1,171,570			E-227		-\$1,171,570	100.0000%	-\$186,957	-\$1,368,527		
228	711.100	Amort of Excess Deferred Income Taxes	-\$548,897			E-228		-\$548,897	100.0000%	\$0	-\$548,897		
229	820.001	Amort. Of prior deferred taxes-Tax Rate Change	-\$4,266,604			E-229		-\$4,266,604	100.0000%	\$0	-\$4,266,604		
230	811.200	Amort of R&D Credits	-\$194,111			E-230		-\$194,111	100.0000%	\$0	-\$194,111		
231	809.000	Amortization of Cost of Removal-ER-2007-0291	\$354,438			E-231		\$354,438	100.0000%	\$0	\$354,438		
232		TOTAL DEFERRED INCOME TAXES	-\$12,600,490					-\$12,600,490		\$40,760,673	\$28,160,183		
233		NET OPERATING INCOME	\$167,908,029					\$261,747,071		\$2,688,059	\$163,173,740		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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Account Number	Company Adjustment Description	Company Adjustment Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustment Total	Insituational Adjustment Labor	Insituational Adjustment Non Labor	Insituational Adjustment Total
Rev. 8	Retail Rate Revenue Missouri as Booked	47,000	\$0	\$0	\$0	\$0	\$34,977,322	\$34,977,322
	1. To remove Gross Receipts Tax (McMellen)		\$0	\$0	\$0	\$0	-\$46,708,268	-\$46,708,268
	2. Billing Adjustments (Won)		\$0	\$0	\$0	\$0	\$857,923	\$857,923
	3. Large Customer Rate Swtch Adjustment (Lakhanpal)		\$0	\$0	\$0	\$0	-\$3,864,456	-\$3,864,456
	4. Weather/ Rate Switch Adjustment (Lakhanpal)		\$0	\$0	\$0	\$0	\$15,479,458	\$15,479,458
	5. Annualize for rate change (Lakhanpal)		\$0	\$0	\$0	\$0	\$68,263,111	\$68,263,111
	6. Large Power Load Changes and New Customers (Lakhanpal)		\$0	\$0	\$0	\$0	\$1,899,260	\$1,899,260
	7. 365 Days Adjustment (Lakhanpal)		\$0	\$0	\$0	\$0	-\$2,458,422	-\$2,458,422
	8. Growth Adjustment (McMellen)		\$0	\$0	\$0	\$0	\$2,308,716	\$2,308,716
Rev. 9	Firm Bulk Sales (Energy)	47,012	\$0	\$0	\$0	\$0	\$2,643,330	\$2,643,330
	1. To annualize firm bulk sales (Energy) (Harris)		\$0	\$0	\$0	\$0	\$2,643,330	\$2,643,330
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
Rev. 9	Other Firm Misc	447,020	\$0	\$0	\$0	\$0	\$3,114,358	\$3,114,358
	1. To adjust for load regulation demand charges per Doug Jasa (Company). (Harris)		\$0	\$0	\$0	\$0	\$3,114,358	\$3,114,358
Rev. 11	Non-Firm Sales (Margin on Sales)	447,000	\$0	\$0	\$0	\$0	\$14,146,722	\$14,146,722
	1. To reflect non-firm sales at the 25th percentile per Schaltzer model (Harris)		\$0	\$0	\$0	\$0	\$15,189,314	\$15,189,314
	2. To adjust non-firm OSS for SPP off-system charges (Harris)		\$0	\$0	\$0	\$0	\$453,477	\$453,477
	3. To adjust non-firm OSS for Purchases for resale (Harris)		\$0	\$0	\$0	\$0	-\$1,105,696	-\$1,105,696
	4. To adjust non-firm OSS for Revenue neutrality uplift charges (Harris)		\$0	\$0	\$0	\$0	-\$390,368	-\$390,368
Rev. 12	Non-Firm Sales (Cost of Sales)	447,000	\$0	\$0	\$0	\$0	-\$41,481,156	-\$41,481,156
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
	1. To remove the cost of non-firm off-system sales (Harris)		\$0	\$0	\$0	\$0	-\$41,481,156	-\$41,481,156
Rev. 17	ProvforRate Refund Residential	449,101	\$0	\$0	\$0	\$0	-\$35,225	-\$35,225
	1. To reverse test year Inclusion of ProvforRate Refund, included in an adjustment by Hyneman (Prenger)		\$0	\$0	\$0	\$0	-\$35,225	-\$35,225
Rev. 18	Other Oper. Rev. Forfeited Discounts MO Only	450,001	\$0	\$0	\$0	\$0	\$25,885	\$25,885

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Account Number	Company Adjustments Description	Company Adjustments Labor	Company Adjustments Non-Labor	Company Adjustments Total	Additional Adjustments Labor	Additional Adjustments Non-Labor	Additional Adjustments Total
	No Adjustment	\$0	\$0		\$0	\$0	
	1. To remove the Gross Receipt Taxes from the test year (McMellen)	\$0	\$0		\$0	-\$108,244	
	2. To adjust test year late payment fees (McMellen)	\$0	\$0		\$0	\$134,129	
Rev 21	Other Oper Revenues- (Misc. Service- MO Utility)	\$0	\$0	\$0	\$0	\$182,000	\$182,000
	1. To include In-Field Service Fees (McMellen)	\$0	\$0		\$0	\$182,000	
Rev 29	Other Electric Revenues- (MO)	\$0	\$0	\$0	\$0	\$136,325	\$136,325
	1. To reflect KCPL Adjustment R-78 100% MO for amortization on excess margins on Off-System Sales (Hyneman)	\$0	\$0		\$0	\$136,325	
E-4	Production Operation-Subs & Engineering	\$179,147	\$25,145	\$204,292	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)	\$179,147	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)	\$0	\$25,145		\$0	\$0	
	3. No Adjustment	\$0	\$0		\$0	\$0	
E-5	Fuel Expense- Coal	\$204,064	\$39,858,456	\$40,062,520	\$0	\$0	\$0
	No Adjustment	\$0	\$0		\$0	\$0	
	No Adjustment	\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)	\$204,064	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight-(Harris)	\$0	\$27,823,442		\$0	\$0	
	3. To annualize Fuel Expense-Unit Train Leases-(Harris)	\$0	\$7,633,282		\$0	\$0	
	4. To annualize Fuel Expense-Unit Train Maint. (Harris)	\$0	\$4,425,275		\$0	\$0	
	5. To annualize Fuel Expense-Unit Train Property Tax (Harris)	\$0	-\$23,543		\$0	\$0	
E-6	Fuel Expense- Oil	\$0	\$1,802,882	\$1,802,882	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil (Harris)	\$0	\$1,802,882		\$0	\$0	
E-7	Fuel Expense- Gas	\$0	-\$461,513	-\$461,513	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas (Harris)	\$0	-\$461,513		\$0	\$0	
E-8	Fuel Expense- Residual	\$0	\$112,174	\$112,174	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)	\$0	\$112,174		\$0	\$0	
E-9	Fuel Handling, Limestones & Other	\$0	\$1,213,165	\$1,213,165	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)	\$0	\$1,213,165		\$0	\$0	

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Account Number	Account Description	Account Number	Company Adjustments - Labor	Company Adjustments - Materials	Company Adjustments - Total	Jurisdictional Adjustments - Labor	Jurisdictional Adjustments - Materials	Jurisdictional Adjustments - Total
E-10	MO: MO: STB (Surface Trip Bound)	501,000	\$0	-\$202,153	-\$202,153	\$0	\$0	\$0
	1. To remove impact of STB settlement (Hyneman)		\$0	-\$202,153		\$0	\$0	
E-12	Fuel Expense - Unit Train Depreciation	501,000	\$0	-\$954,115	-\$954,115	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$954,115		\$0	\$0	
E-17	Steam Operating Expenses	502,000	\$331,776	\$1,925,606	\$2,256,275	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$331,776	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$1,925,606		\$0	\$0	
	3. To recognize KCPL adjustment 11-Steam Oper-AQC (Majors)		-\$1,107	\$0		\$0	\$0	
E-18	Steam Operating Electrical Expense	505,000	\$171,421	\$584,040	\$755,461	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$171,421	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$584,040		\$0	\$0	
E-19	Miscellaneous Power Expenses	506,000	\$200,314	\$656,520	\$856,834	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$200,314	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$656,520		\$0	\$0	
E-10	Allowances	509,000	\$0	-\$4,145,821	-\$4,145,821	\$0	\$46,027	\$46,027
	1. Amortization of SO2 Proceeds (Harris)		\$0	-\$4,145,821		\$0	\$0	
	2. Amortization of SO2 Proceeds (Harris)		\$0	\$0		\$0	\$46,027	
E-22	Steam Maintenance Supply & Engineering	510,000	\$140,744	\$107,442	\$248,186	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$140,744	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$182,285		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$74,843		\$0	\$0	
E-23	Maintenance of Structures	511,000	\$44,563	\$732,504	\$777,067	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$44,563	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$215,511		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$948,015		\$0	\$0	
E-24	Maintenance of Boiler Plant	512,000	\$289,859	\$6,260,214	\$6,550,073	\$0	\$0	\$0

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Account Number	Income Adjustment Description	Number	Amount	Non Labor	Company Adjustment Total	Income Statement Adjustment Category	Subcategory	Non Labor	Total
	1.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$2,609,208				\$0	\$0
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$3,651,006				\$0	\$0
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$289,859	\$0				\$0	\$0
	No Adjustment		\$0	\$0				\$0	\$0
E-25	Maintenance of Electric Plant	513,000	\$53,473	\$450,731	\$504,204			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$53,473	\$0				\$0	\$0
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$178,275				\$0	\$0
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$272,456				\$0	\$0
E-26	Maintenance of Miscellaneous Steam Plant	514,000	\$1,573	\$151,401	\$152,974			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,573	\$0				\$0	\$0
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$123,907				\$0	\$0
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$27,574				\$0	\$0
E-30	Prod Nuclear Operation-Suprv & Engineer	517,000	\$622,620	\$0	\$622,620			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$622,620	\$0				\$0	\$0
E-31	Prod Nuclear Nuclear Fuel Expense	518,000	\$0	\$11,981,880	\$11,981,880			\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$11,981,880				\$0	\$0
	No Adjustment		\$0	\$0				\$0	\$0
E-32	Prod Nuclear Disposal Costs	518,000	\$0	\$3,693,421	\$3,693,421			\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$3,693,421				\$0	\$0
E-33	KS DOE Refund	518,000	\$0	\$60,435	\$60,435			\$0	\$0
	1. To annualize Fuel Expense-DOE Refund-(Harris)		\$0	\$60,435				\$0	\$0
E-34	Cost of Oil	518,000	\$0	\$199,262	\$199,262			\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$199,262				\$0	\$0
E-35	Coolant and Water	519,000	\$252,010	\$0	\$252,010			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$252,010	\$0				\$0	\$0
E-36	Steam Expense	520,000	\$1,238,125	\$0	\$1,238,125			\$0	\$0

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Income Statement Number	Account Name	Company Adjustment	Company Adjustment	Company Adjustments Total	Additional Adjustments	Instructional Adjustment	Instructional Adjustment
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,238,125	\$0	\$0	\$0	\$0
E-57	Prod Nuclear Oper. Expenses - Amortized	\$24,000	\$21,873	\$0	\$22,173	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$121,173	\$0	\$0	\$0	\$0
E-58	Prod Nuclear Oper. Expenses - Amortized	\$24,000	\$22,173	\$0	\$22,173	\$0	\$63,793
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,325,736	\$0	\$0	\$0	\$0
	2. To recognize KCPL adjustment 11 Nuclear Gen (Majors)		\$0	-\$2,151	\$0	\$0	\$0
	3. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0	\$0	\$0	\$63,793
	4. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$698,816	\$0	\$0	\$0
E-59	Decommissioning - Missouri	\$24,000	\$0	-\$122,847	-\$122,847	\$0	\$0
	1. To adjust Nuclear decommissioning expense (Lyons)		\$0	-\$122,847	\$0	\$0	\$0
E-60	Prod Nuclear Maint. Suprv. & Engineer	\$28,000	\$416,420	\$0	\$416,420	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$416,420	\$0	\$0	\$0	\$0
E-61	Prod Nuclear Maint. Maint. of Structures	\$29,000	\$370,714	\$0	\$370,714	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$370,714	\$0	\$0	\$0	\$0
E-62	Prod Nuclear Maint. Maint. Reactor Plant	\$30,000	\$349,458	\$1,656,992	\$2,006,450	\$0	\$145,618
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$349,458	\$0	\$0	\$0	\$0
	2. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0	\$0	\$0	\$145,618
	3. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$1,656,992	\$0	\$0	\$0
E-63	Prod Nuclear Maint. Maintenance	\$31,000	\$324,997	\$0	\$324,997	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$324,997	\$0	\$0	\$0	\$0
E-64	Prod Nuclear Maint. Maint. of Misc. Plant	\$32,000	\$223,498	\$0	\$223,498	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$223,498	\$0	\$0	\$0	\$0
E-65	Prod Turbine Operation Suprv. & Engineer	\$46,000	\$29,650	\$0	\$29,650	\$0	\$0



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Number	Description	Number	Labor		Total	Non-Labor		Total
			Number	Amount		Number	Amount	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)			\$29,650	\$0		\$0	\$0
E-61	Other Power Generation Fuel Expense	547,000		\$4,012	\$9,269,723		\$9,273,735	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)			\$4,012	\$0		\$0	\$0
	2. To annualize Fuel Expense-Oil-(Harris)			\$0	\$886,200		\$0	\$0
	3. To annualize Fuel Expense-Gas (Harris)			\$0	-\$9,103,723		\$0	\$0
	4. To annualize Fuel Expense-Ammonia (Harris)			\$0	-\$46,234		\$0	\$0
E-62	Other Fuel Expense-Transport	547,000		\$0	\$1,980,458		\$1,980,458	\$0
	1. To annualize Fuel Expense-SSGCP Transport (Harris)			\$0	\$2,622,058		\$0	\$0
	2. To annualize Fuel Expense-MGE- (Harris)			\$0	\$69,588		\$0	\$0
	3. To annualize Fuel Expense-Hedge Program (Harris)			\$0	-\$731,188		\$0	\$0
E-63	Other Power Generation Expense	548,000		\$29,679	\$0		\$29,679	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)			\$29,679	\$0		\$0	\$0
E-64	Misc Other Power Generation Expense	549,000		\$1,029	-\$7,500,000		\$7,498,971	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)			\$1,029	\$0		\$0	\$0
	2. To recognize KCPL adjustment 11-Wind Gen (Majors)			\$0	-\$7,500,000		\$0	\$0
E-68	Other Maint/Supp/Eng/Struct/Gen & Misc	551,000		\$1,834	\$0		\$1,834	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)			\$1,834	\$0		\$0	\$0
	No Adjustment			\$0	\$0		\$0	\$0
E-69	Other General Maintenance of Structures	552,000		\$971	\$0		\$971	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)			\$971	\$0		\$0	\$0
	No Adjustment			\$0	\$0		\$0	\$0
E-70	Other General Maint of General Plant	553,000		\$12,319	\$0		\$12,319	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)			\$12,319	\$0		\$0	\$0
	No Adjustment			\$0	\$0		\$0	\$0
	No Adjustment			\$0	\$0		\$0	\$0
	No Adjustment			\$0	\$0		\$0	\$0
E-71	Other Gen Maint Misc/Other General Plant	554,000		\$416	\$0		\$416	\$0

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Income Number	Income Adjustment Description	Accounting Number	Company Payroll Labor	Company Payroll Other	Company Adjustments Total	Jurisdictional Adjustments Labor	Jurisdictional Adjustments Non-Labor	Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$416	\$0		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
E-75	Purchased Power-Energy	555.000	\$0	\$-355,067,943	\$-355,067,943	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
	1. Annualize Purchased Power Capacity-Energy (Harris)		\$0	\$-355,067,943		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
E-76	Purchased Power-Capacity Demand	555.002	\$0	\$4,389,367	\$4,389,367	\$0	\$0	\$0
	1. Annualize Purchased Power Capacity Expense (Harris)		\$0	\$4,389,367		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
E-79	System Control and Local Dispatch	556.000	\$57,757	\$0	\$57,757	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$57,757	\$0		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
E-90	Other Expenses	557.000	\$111,430	\$690	\$112,120	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$121,113	\$0		\$0	\$0	\$0
	2. To recognize KCPL adjustment 11-Prod-Other Expense (Majors)		-\$9,683	\$0		\$0	\$0	\$0
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$690		\$0	\$0	\$0
E-95	Transmission Operator Supply and Engrg	560.000	\$25,458	\$0	\$25,458	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$33,476	\$0		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
	2. To recognize KCPL adjustment 11-Suprv and Engrg- (Majors)		-\$8,018	\$0		\$0	\$0	\$0
E-96	Transmission Operation- Load Dispatch	561.000	\$22,398	\$606,669	\$629,067	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,398	\$0		\$0	\$0	\$0
	2. Update SPP admin fees through Known and Measureable period June 30, 2010 (Harris)		\$0	\$606,669		\$0	\$0	\$0
E-97	Transmission Operation- Station Expenses	562.000	\$6,912	\$0	\$6,912	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,912	\$0		\$0	\$0	\$0

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Account Number	Company Adjustment Description	Company Adjustment Number	Company Adjustment		Company Adjustment		Company Adjustment	
			Salary	Non-Salary	Salary	Non-Salary	Salary	Non-Salary
E-89	Transmission Operator Overhead Line Expenses	563,000	\$217	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$217	\$0	\$0	\$0	\$0	\$0
E-90	Transmission of Electricity (W.D.) Fees	565,000	\$0	\$1,023,656	\$0	\$1,023,656	\$0	\$0
	1. To arrive at KCPL's Annual Transmission Revenue Requirement (ATAR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (McKinnie)		\$0	\$0	\$0	\$0	\$0	\$0
	2. Adjust to Known and Measureable Period (Harris)		\$0	\$1,023,656	\$0	\$1,023,656	\$0	\$0
E-91	Missed Transmission Expenses	568,000	\$32,529	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,529	\$0	\$0	\$0	\$0	\$0
E-93	Regional Transmission Operations	572,000	\$0	\$7,120	\$0	\$7,120	\$0	\$0
	1. Update SPP Admin Fees through Known and Measureable ended June 30, 2010 (Harris)		\$0	\$7,120	\$0	\$7,120	\$0	\$0
E-96	Transmission Maint. Supply and Engng	568,000	\$4	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-97	Transmission Maintenance of Structures	569,000	\$399	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$399	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-98	Transmission Maintenance of Station Equipment	570,000	\$9,547	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,547	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-99	Transmission Maintenance of Overhead Lines	571,000	\$1,715	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,715	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-100	Trans. Maintenance of Underground Lines	572,000	\$62	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$62	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-107	Distribution Operations, Supr. & Engineering	580,000	\$67,565	\$0	\$0	\$0	\$0	\$0

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Number	Income Adjustment Description	Account Number	Amount	Non-Labor	GA	Adjustment Non-Labor	Adjustment Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$67,565	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-108	Distribution Operations - Crew Dispatching	583.000	\$24,195	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,195	\$0		\$0	\$0
E-109	Distribution Operations - Station Expense	582.000	\$4,204	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,204	\$0		\$0	\$0
E-110	Dist Operation Overhead Line Expense	583.000	\$37,215	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$37,215	\$0		\$0	\$0
E-111	Dist Operation Underground Line Expense	584.000	\$22,586	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,586	\$0		\$0	\$0
E-112	Distrib Oper Street Light & Signal Expense	585.000	\$374	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$374	\$0		\$0	\$0
E-113	Distribution Operation Meter Expense	586.000	\$45,759	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$45,759	\$0		\$0	\$0
E-114	Distrib Operation Customer Install Expense	587.000	\$11,829	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,829	\$0		\$0	\$0
E-115	Distr Operation Misc Distribution Expense	588.000	\$192,333	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$205,579	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
	2. To recognize KCPL adjustment 11-Distr Oper Expense (Majors)		-\$13,246	\$0		\$0	\$0
E-119	Distribution Maint-Suprv & Engineering	590.000	\$2,071	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,071	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-120	Distribution Maintenance-Structures	591.000	\$9,713	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,713	\$0		\$0	\$0

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Item Number	Description	Original Amount	Change	Adjusted Amount	Original Amount	Change	Adjusted Amount
	No Adjustment		\$0	\$0		\$0	\$0
E-121	Distrib Main: Maintenance Station Equipment	222,000	\$0	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$17,657	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-122	Distrib Main: Maintenance Overhead Lines	222,000	\$90,450	\$0	\$90,450	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$90,450	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-125	Distrib Main: Maintenance Underground Lines	259,000	\$41,780	\$0	\$41,780	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$41,780	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-127	Distrib Maint: Maintenance Lines Transformer	1595,000	\$27,782	\$0	\$27,782	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,782	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-128	Distrib Maint: Maintenance St. Lights/Signal	596,000	\$10,117	\$0	\$10,117	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,117	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-129	Distrib Maint: Maintenance of Meters	597,000	\$12,765	\$0	\$12,765	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,765	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-130	Distrib Maint: Maint Misc: Distribution Plant	598,000	\$3,843	\$0	\$3,843	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,843	\$0		\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0
E-134	Cust Acct-Suprv Meter Read Collection Misc	901,000	\$26,792	\$1,298,009	\$1,324,801	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,792	\$0		\$0	\$0
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Lyons)		\$0	\$92,144		\$0	\$0
	3. To include test year amount of KCREC bank fees (Lyons)		\$0	\$1,205,865		\$0	\$0

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Account Number	Income Adjustment Description	Account Number	Company Labor	Company Other	Company Total	Union Labor	Union Other	Union Total
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
	4. To recognize KCPL adjustment 11-Cust. Acct. Suprv (Majors)		-\$961	\$0	\$0	\$0	\$0	\$0
E-136	Cust. Acct. Meter Reading Expense	902.000	\$39,407	\$0	\$39,407	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$39,407	\$0	\$0	\$0	\$0	\$0
E-138	Customer Acct. Records and Collection	901.000	\$29,217	\$61,707	\$29,217	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$9,216	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
	2. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$61,707	\$0	\$0	\$0	\$0
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$246,983	\$0	\$0	\$0	\$0	\$0
E-137	Cust. Accts. 100% MO	903.000	\$0	\$210,341	\$210,341	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 12/31/09 plus 1%) on balance of Acct. 235 ending June 30, 2010 (Prenger)		\$0	\$210,341	\$0	\$0	\$0	\$0
E-139	Uncollectible Accounts-100% MO	904.000	\$0	\$0	\$0	\$0	\$3,626,877	\$3,626,877
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0	\$0	\$0	\$3,626,877	\$3,626,877
E-140	Miscellaneous Customer Accts Expense	905.000	\$63	\$0	\$63	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$63	\$0	\$0	\$0	\$0	\$0
E-143	Customer Service Suprv	907.000	\$11,033	\$0	\$11,033	\$0	\$0	\$0
	1. To recognize KCPL Adjustment 11-Customer Service Supervision (Majors)		-\$11,033	\$0	\$0	\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$11,737	\$0	\$0	\$0	\$0	\$0
E-144	Customer Assistance Expense-100% MO	908.000	\$13,628	-\$28,337	-\$14,671	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,628	\$0	\$0	\$0	\$0	\$0
	2. To recognize KCPL adjustment 11-Meter Reading Assistance (Majors)		\$38	\$0	\$0	\$0	\$0	\$0
	3. To adjust test year and remove a portion of the expenses regarding Connections program to be capitalized (Prenger)		\$0	-\$28,337	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-146	Amortization of Deferred DSM-100% MO	908.000	\$0	\$85,851	\$85,851	\$0	\$2,240,873	\$2,240,873

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Income Statement Line Number	Income Statement Description	Account Number	Original Amount (USD)	Original Amount (Nominal)	Adjusted Amount (USD)	Adjusted Amount (Nominal)
	1. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$76,534	\$0	\$0
	2. To remove test year per book amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0	\$0	-\$239,667
	3. To remove test year per book amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0	\$0	-\$448,625
	4. To remove test year per book amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0	\$0	-\$326,627
	5. To include Staff's level of amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0	\$0	\$239,666
	6. To include Staff's level of amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0	\$0	\$448,625
	7. To include Staff's level of amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0	\$0	\$193,663
	8. To include Staff's level of amortization for Vintage 4 ER-2010-0355 DSM deferral (Hyneman)		\$0	\$0	\$0	\$1,160,038
	9. To include annual AFUDC return on Vintage 1 ER-2006-0314 DSM deferral		\$0	\$0	\$0	\$103,930
	10. To include annual AFUDC return on Vintage 2 ER-2007-0291 DSM deferral		\$0	\$0	\$0	\$223,079
	11. To include annual AFUDC return on Vintage 3 ER-2009-0089 DSM deferral		\$0	\$0	\$0	\$117,699
	12. To include annual AFUDC return on Vintage 4 ER-2010-0355 DSM deferral		\$0	\$0	\$0	\$769,100
	13. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$9,317	\$0	\$0
E-148	Information and Instruction Advertising	909,000	\$3,688	-\$88,750	-\$85,062	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To remove general advertising expenses from Account 909 that are dealing with CEP and Energy Efficiency and should be capitalized (Prenger)		\$0	-\$88,750	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$3,688	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
E-149	Information & Instructional Advertising- 100% MO	909,000	\$0	\$192,084	\$192,084	\$0
	1. Remove advertising costs associated with DSM (Hyneman)		\$0	-\$54,314	\$0	\$0
	2. To include KCPL adjustment 11-Informational Advertising (Majors/Prenger)		\$0	\$246,398	\$0	\$0
E-150	Misc Customer Accounts and Info Exp	910,000	\$21,466	\$125,000	\$146,466	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$21,466	\$0	\$0	\$0

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Income Account Number	Adjustment Description	Account Number	Company Adjustment Debit	Company Adjustment Credit	Functional Adjustment Debit	Functional Adjustment Credit	Non-Labor Adjustment Debit	Non-Labor Adjustment Credit	Total
	2. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$125,000	\$0	\$0			
E-163	Sales Supervision	910,000	\$2,596	\$0	\$2,596	\$0			
	1. To adjust test year payroll to reflect Staff's annualized payroll level (Prenger)		\$2,596	\$0	\$0	\$0			
E-154	Sales Compensation and Salaries	912,000	\$16,772	\$0	\$16,772	\$0			
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,772	\$0	\$0	\$0			
E-153	Sales Advertising Expenses	913,000	\$0	\$1,390	\$0	\$0			
	1. To reflect Known and Measureable advertising amounts for account 913.000 (Prenger)		\$0	-\$1,390	\$0	\$0			
E-158	Miscellaneous Sales Expense	916,000	\$2,633	\$0	\$2,633	\$0			
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,633	\$0	\$0	\$0			
	No Adjustment		\$0	\$0	\$0	\$0			
E-160	Admin & Gen. Administrative Salaries	920,000	\$2,943,036	\$0	\$2,943,036	\$0			
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$37,890	\$0	\$0	\$0			
	2. To recognize KCPL adjustment 11 (Majors)		\$0	\$0	\$0	\$0			
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,018,295	\$0	\$0	\$0			
	4. To include KCPL adjustment 11-Long Term Incentive Comp (Prenger)		-\$4,026,408	\$0	\$0	\$0			
	5. To recognize CS-11 (Majors)		\$96,967	\$0	\$0	\$0			
	No Adjustment		\$0	\$0	\$0	\$0			
E-161	Admin & Gen. Admin. Salaries-100% MO	920,000	\$0	\$0	\$0	\$0	\$968,103	\$968,103	
	1. To remove talent assessment amortization amount included in test year expenses (Hyneman)		\$0	\$0	\$0	\$0	-\$968,103		
E-163	Admin & General Off Supply-Allocated	921,000	-\$138,714	\$146,993	\$8,279	\$0	\$0	\$0	\$0
	1. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$16,485	\$0	\$0	\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$77	\$0	\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0	
	3. To recognize KCPL adjustment 11-Office Expenses (Majors)		-\$138,791	\$0	\$0	\$0	\$0	\$0	



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Adjustment Number	Income Adjustment Description	Number	Company Adjustment		Total	Labor		Total
			Labor	Non-Labor		Labor	Non-Labor	
	4. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$98,478	\$98,478	\$0	\$0	\$0
	5. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$65,000	\$65,000	\$0	\$0	\$0
E-167	Admin. Expenses and R&D Credits	922,000	\$905,424	\$0	\$905,424	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$23,755	\$0	-\$23,755	\$0	\$0	\$0
	2. To recognize KCPL adjustment 11-Bill of Common use Plant (Majors)		\$929,179	\$0	\$929,179	\$0	\$0	\$0
E-169	Outside Services-EMPLOYED ALLOCATED	923,000	\$0	\$326,445	\$326,445	\$0	\$0	\$0
	1. To remove costs of advanced coal tax arbitration (Majors)		\$0	-\$456,647	-\$456,647	\$0	\$0	\$0
	2. To include KCPL Adjustment 11 (Majors)		\$0	-\$314,346	-\$314,346	\$0	\$0	\$0
	3. 3 Year Amortization of Legal Fee Reimbursement (Prenger) (CS-115)		\$0	-\$555,452	-\$555,452	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-170	Outside Services-100% MO	923,000	\$0	\$52,564	\$52,564	\$0	\$0	\$0
	1. An adjustment to normalize expenses related to R&D 2000-2004 Tax Credits (Hyneman)		\$0	\$52,564	\$52,564	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-172	Property Insurance	924,000	\$0	\$324,312	\$324,312	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance (Lyons)		\$0	-\$458,309	-\$458,309	\$0	\$0	\$0
	2. KCPL Share of Iatan 2 Property Insurance-projected December 31 True-Up (Lyons)		\$0	\$133,997	\$133,997	\$0	\$0	\$0
E-173	Injuries and Damages	925,000	\$11,506	\$1,109,951	\$1,121,457	\$0	\$0	\$0
	1. To include an annualized level of insurance premiums (Lyons)		\$0	-\$615,398	-\$615,398	\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,506	\$0	\$11,506	\$0	\$0	\$0
	3. To include an annualized amount for injuries & damages (Lyons)		\$0	\$1,724,349	\$1,724,349	\$0	\$0	\$0
	4. Adjustment issued to annualize company insurance other than property (Lyons)		\$0	\$0	\$0	\$0	\$0	\$0
E-174	Employee Pensions and Benefits	926,000	\$719,632	\$8,668,169	\$9,387,801	\$0	\$0	\$0
	1. To remove SERP accruals, costs booked in 2009 test year (Hyneman)		\$0	-\$896,324	-\$896,324	\$0	\$0	\$0
	2. To include SERP costs based on actual payments made (Hyneman)		\$0	\$168,140	\$168,140	\$0	\$0	\$0
	3. To amortize the FAS 87 Regulatory Asset over 5 years (Harrison)		\$0	\$2,237,011	\$2,237,011	\$0	\$0	\$0

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Account Number	Adjustment Description	Account Number	Common Commitment		Jurisdictional		Total
			Expense	(Non-Labor)	Adjustment (Labor)	Adjustment (Non-Labor)	
	4. To reflect the FAS 87 pension expense cost at the 2010 level (Harrison)		\$0	\$2,671,680	\$0	\$0	
	5. To amortize the FAS 88 pension costs over 5 years (Harrison)		\$0	\$3,508,210	\$0	\$0	
	6. To reflect the FAS 158 remeasurement pension expense at the 2010 level (Harrison)		\$0	\$1,121,527	\$0	\$0	
	7. To reflect the FAS 158 remeasurement FAS 106 expense at the 2010 level (Harrison)		\$0	\$183,260	\$0	\$0	
	8. To reflect FAS 106 costs for 2010 (Harrison)		\$0	-\$325,335	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	9. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,109	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	10. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$84,905	\$0	\$0	\$0	
	11. To include KCPL Adjustment 11-PR Tax Pens & Bens (Majors)		-\$9,895	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	12. To remove portion of KCPL incentive compensation (Prenger)		-\$1,747,489	\$0	\$0	\$0	
	13. To adjust for calculated level of medical and other benefits (Prenger)		\$2,109,645	\$0	\$0	\$0	
	14. To adjust for calculated level of benefits billed from WCNOG (Prenger)		\$278,357	\$0	\$0	\$0	
E-177	Regulatory Comm Exp-FERC Assessment 100% to MO	928.003	\$0	\$163,111	\$163,111	\$0	\$0
	1. To reflect FERC Assessment charges for the 12 months ended June 2010 (Prenger)		\$0	\$163,111	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
E-180	Reg Comm Exp-MPSC Assessment 100% to MO	928.001	\$0	\$27,311	\$27,311	\$0	\$0
	1. Annualize MPSC Assessment to fiscal year 2011 assessment amount-KCPL (Prenger)		\$0	-\$27,311	\$0	\$0	
E-181	Reg Comm Exp-MO Proceedings 100% to MO	928.011	\$25,155	\$164,556	\$389,711	\$0	\$0
	1. To recognize KCPL adjustment 11-MO Proceedings (Majors/Hyneman)		\$0	-\$5,659	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	

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Item Number	Company Adjustment Description	Company Adjustment Number	Company Adjustment		Company Adjustment		Company Adjustment		Company Adjustment	
			Non-Labor	Total	Non-Labor	Total	Non-Labor	Total	Non-Labor	Total
	No Adjustment		\$0	\$0						
	2. To adjust test year to reflect Staff's annualized level (Prenger)		\$25,155	\$0					\$0	\$0
	3. To remove Test Year Amortization of 2007 Rate Case Expense (ER-2007-0291) (Majors)		\$0	-\$348,647					\$0	\$0
	4. To remove Test Year Amortization of 2009 Rate Case Expense (ER-2009-0089) (Majors)		\$0	-\$174,332					\$0	\$0
	5. To include 2009 Rate Case Expense Amortization (ER-2009-0089) (Majors)		\$0	\$522,995					\$0	\$0
	6. To include 2010 Rate Case Expense Amortization (ER-2010-0355)		\$0	\$370,199					\$0	\$0
E-182	Reg Comm Exp - KC Proceedings - 100% to KS	928.012	\$2,471	\$0	\$754	\$19,721			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,421	\$0					\$0	\$0
	2. To recognize KCPL adjustment 11-KS Proceedings (Majors)		\$0	-\$2,694					\$0	\$0
E-183	Reg Comm Exp - FERC Filings - Allocated	928.020	\$2,227	\$0	\$779	\$1,448			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,227	\$0					\$0	\$0
	2. To recognize KCPL adjustment 11-FERC Proceedings (Majors)		\$0	-\$779					\$0	\$0
E-185	Regulatory Comm Expense - Misc Regulatory Filings	928.000	\$1,215	\$0	\$0	\$1,215			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,215	\$0					\$0	\$0
E-186	Load Research Expense - 100% to Missouri	928.003	\$1,736	\$0	\$0	\$1,736			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,736	\$0					\$0	\$0
E-188	Duplicate Charges - Credit	928.000	\$4	\$0	\$0	\$4			\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0					\$0	\$0
E-189	General Advertising Expense	930.100	\$5,787	-\$35,921	-\$30,134				\$0	\$0
	1. To reflect the Known and Measureable advertising costs for account 930 (Prenger)		\$0	-\$35,921					\$0	\$0
	No Adjustment		\$0	\$0					\$0	\$0
	No Adjustment		\$0	\$0					\$0	\$0
	No Adjustment		\$0	\$0					\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,787	\$0					\$0	\$0
E-190	General Advertising Expense - 100% MO	930.100	\$0	\$33,123	\$33,123				\$0	\$0

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Number	Description	Account Number	Company Adjustments		Jurisdictional Adjustments		Total
			Labor	Non Labor	Labor	Non Labor	
	1. To recognize KCPL adjustment 11-Advertising (Majors/Prenger)		\$0	\$33,123	\$0	\$0	
E-191	Utilities General Expense	930200	\$0	\$28,962	\$0	\$0	\$28,962
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,858	\$0	\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$250,215	\$0	\$0	
	3. To recognize KCPL adjustment 11- Board of Dir Fees (Majors)		-\$4,497	\$0	\$0	\$0	
	4. To recognize KCPL adjustment 11-Misc. A&G (Majors)		-\$6,790	\$0	\$0	\$0	
	5. To remove KCPL Dollar-Aide Dues and Donations contributions (Prenger)		\$0	-\$29,318	\$0	\$0	
E-192	Utilities General Expense	931000	\$0	\$2,370,732	\$0	\$0	\$2,370,732
	1. Normalize lease Expense for One KC Place Building (Prenger)		\$0	-\$1,611,933	\$0	\$0	
	2. To Recognize Abatement Period for One KC Place (Prenger)		\$0	-\$569,030	\$0	\$0	
	3. To reflect CS-11 Leases (Majors)		\$0	-\$189,769	\$0	\$0	
E-193	Transportation Expense	933000	\$102,406	\$2,582,013	\$0	\$0	\$2,684,419
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$102,406	\$0	\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,582,013	\$0	\$0	
E-196	Maintenance of General Plant	935000	\$5,021	\$40,868	\$0	\$0	\$45,889
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,021	\$0	\$0	\$0	
	2. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$40,868	\$0	\$0	
E-200	Depreciation Expense-Dep. Exp.	403000	\$0	\$0	\$0	\$0	-\$5,792,011
	1. To Annualize Depreciation Expense		\$0	\$0	\$0	-\$5,792,011	
E-201	Hawthorn 5 Settlement-Depreciation	403000	\$0	\$0	\$0	\$0	\$42,683
	1. To reduce Depreciation associated with Hawthorn 5 SCR settlement (Lyons)		\$0	\$0	\$0	-\$13,665	
	2. To reduce Depreciation associated with Hawthorn 5 Transformer settlement (Lyons)		\$0	\$0	\$0	-\$29,018	
E-205	Amortization of Limited Term Plant-Allocated	704000	\$0	\$72,201	\$0	\$0	\$72,201
	1. Amortization of Limited Term Plant-Allocated		\$0	-\$72,201	\$0	\$0	
E-207	Regulatory Plan Credit Rate Amortization-MO:100% Case	704000	\$0	\$3,333,333	\$0	\$0	\$3,333,333

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Item No. Number	Item Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustments Total	Functional Adjustment Labor	Functional Adjustment Non-Labor	Functional Adjustment Total
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$3,333,333		\$0	\$0	
E-208	Regulatory Plan-Case No. EO-2005-0329			-\$10,723,827	-\$10,723,827			
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$10,723,827		\$0	\$0	
E-211	Regulatory Plan-Case No. EO-2005-0329			-\$21,679,061	-\$21,679,061			
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$21,679,061		\$0	\$0	
E-215	Amortization of Other Plants	705,000	\$0	-\$671,690	-\$671,690	\$0	\$0	
	1. To reflect KCPL adjustment to account 405-Other Electric Plant		\$0	-\$671,690		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-216	Taxes Other Than Income Taxes Allocated	706,100	\$572,650	-\$10,543,294	-\$9,970,644	\$0	\$0	\$0
	1. To adjust test year to an annualized amount for Property Taxes (Lyons)		\$0	\$10,543,294		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust for annualized amount Of KCPL payroll taxes. (Prenger)		\$529,696	\$0		\$0	\$0	
	3. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Prenger)		\$169,839	\$0		\$0	\$0	
	4. KCPL Share of Iatan 2 Property Tax through June 30th (Lyons)		\$0	\$0		\$0	\$0	
	5. Adjustment to reflect payroll taxes relating to Incentive Compensation Adjustment (Prenger)		-\$126,875	\$0		\$0	\$0	
E-217	Gross Receipts Tax-100% MO	708,200	\$0	-\$45,936,116	-\$45,936,116	\$0	\$0	\$0
	1. To eliminate Gross Receipts Tax (McMellen)		\$0	-\$45,936,116		\$0	\$0	
E-218	KCMO City Earnings Tax-100% MO	708,300	\$0	-\$135,829	-\$135,829	\$0	\$0	\$0
	1. To normalize the level of KC Earnings Tax Expense for case ER-2010-0355 (Harrison)		\$0	-\$135,829		\$0	\$0	
E-223	Current Income Taxes	709,100	\$0	\$0	\$0	\$0	-\$39,057,556	-\$39,057,556
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$39,057,556	
	No Adjustment		\$0	\$0		\$0	\$0	

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Income Adjustment Number	Income Adjustment Description	Account Number	Company Adjustments Debit	Company Adjustments Credit	Company Adjustments Total	Financial Statement Adjustments Debit	Financial Statement Adjustments Credit
1	Deferred Income Taxes - Def. Inc. Tax.	710-100	\$0	\$0	\$0	\$0	\$40,957,630
1	To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$40,957,630
2	Amortization of Deferred ITC	710-110	\$0	\$0	\$0	\$0	\$196,957
1	To Annualize Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$196,957
Total Operating Income					\$0	\$3,370,866	\$137,085
Total Operating & Maint. Expense			\$7,400,636	\$7,320,515	\$2,863,836,592	\$601,227,402	\$402,850

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Income Tax Calculation

Schedule JPW2010-8-NP

Number	Description	B Percentage Rate	A Amount	C Amount	E Return	F Return
1	TOTAL NET INCOME BEFORE TAXES		\$200,287,700	\$189,039,351	\$196,524,834	\$204,041,769
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$80,093,585	\$80,093,585	\$80,093,585	\$80,093,585
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$226,656	\$226,656	\$226,656	\$226,656
6	Book Nuclear Fuel Amortization		\$16,003,155	\$16,003,155	\$16,003,155	\$16,003,155
7	Book Amortization Expense		\$6,579,998	\$6,579,998	\$6,579,998	\$6,579,998
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$102,903,394	\$102,903,394	\$102,903,394	\$102,903,394
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.6540%	\$70,806,364	\$70,806,364	\$70,806,364	\$70,806,364
11	Tax Straight-Line Depreciation		\$162,522,238	\$162,522,238	\$162,522,238	\$162,522,238
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$12,782,130	\$12,782,130	\$12,782,130	\$12,782,130
14	IRS Amortization Deduction		\$3,578,942	\$3,578,942	\$3,578,942	\$3,578,942
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$249,689,674	\$249,689,674	\$249,689,674	\$249,689,674
16	NET TAXABLE INCOME		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,001,583	\$2,415,176	\$2,805,414	\$3,197,292
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$50,499,837	\$39,837,895	\$46,933,140	\$54,058,197
22	Federal Income Tax at the Rate of	35.00%	\$17,674,943	\$13,943,263	\$16,426,599	\$18,920,369
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$6,722,749	\$6,722,749	\$6,722,749	\$6,722,749
25	Research and Development Tax Credit		\$0	\$0	\$0	\$0
26	Net Federal Income Tax		\$10,952,194	\$7,220,514	\$9,703,850	\$12,197,620
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
29	Deduct Federal Income Tax at the Rate of	50.000%	\$5,476,097	\$3,610,257	\$4,851,925	\$6,098,810
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$48,025,323	\$38,642,814	\$44,886,629	\$51,156,679
32	Missouri Income Tax at the Rate of	6.250%	\$3,001,583	\$2,415,176	\$2,805,414	\$3,197,292
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
35	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	City Taxable Income		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$10,952,194	\$7,220,514	\$9,703,850	\$12,197,620
41	State Income Tax		\$3,001,583	\$2,415,176	\$2,805,414	\$3,197,292
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$13,953,777	\$9,635,690	\$12,509,264	\$15,394,912
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$34,183,884	\$34,183,884	\$34,183,884	\$34,183,884
46	Amortization of Deferred ITC		-\$1,368,527	-\$1,368,527	-\$1,368,527	-\$1,368,527
47	Amort of Excess Deferred Income Taxes		-\$548,897	-\$548,897	-\$548,897	-\$548,897
48	Amort. Of prior deferred taxes-Tax Rate Change		-\$4,266,604	-\$4,266,604	-\$4,266,604	-\$4,266,604
49	Amort of R&D Credits		-\$194,111	-\$194,111	-\$194,111	-\$194,111
50	Amortization of Cost of Removal-ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
51	TOTAL DEFERRED INCOME TAXES		\$28,160,183	\$28,160,183	\$28,160,183	\$28,160,183
52	TOTAL INCOME TAX		\$42,113,960	\$37,795,873	\$40,669,447	\$43,555,095

**Kansas City Power Light**  
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**Test Year December 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Capital Structure Schedule**

Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital @ 5.0%	Weighted Cost of Capital @ 6.00%	Weighted Cost of Capital @ 9.50%
1	Common Stock	\$2,870,000,000	47.65%		4.050%	4.288%	4.527%
2	Equity Units-Taxable	\$39,698,879	0.66%	11.14%	0.073%	0.073%	0.073%
3	Preferred Stock	\$39,000,000	0.65%	4.29%	0.028%	0.028%	0.028%
4	Long Term Debt	\$2,838,000,000	47.12%	6.83%	3.216%	3.216%	3.216%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$236,704,567	3.93%	11.14%	0.438%	0.438%	0.438%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$6,023,403,446</b>	<b>100.00%</b>		<b>7.805%</b>	<b>8.043%</b>	<b>8.282%</b>
8	<b>PreTax Cost of Capital</b>				<b>9.270%</b>	<b>9.592%</b>	<b>9.915%</b>