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Witness: John J. Spanos  
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Case No.: ER-2012-0175  
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Service Commission

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2012-0175**

**SURREBUTTAL TESTIMONY**

**OF**

**JOHN J. SPANOS**

**ON BEHALF OF**

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Kansas City, Missouri  
October 2012**

GMO Exhibit No. 139  
Date 02-12-12 Reporter KF  
File No. ER-2012-0175

**SURREBUTTAL TESTIMONY**

**OF**

**JOHN J. SPANOS**

**Case No. ER-2012-0175**

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

2 A. John J. Spanos, 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

3 **Q. On whose behalf are you testifying?**

4 A. I am testifying on behalf of KCP&L Greater Missouri Operations Company ("GMO" or  
5 the "Company") for St. Joseph Light & Power ("L&P") and Missouri Public Service  
6 ("MPS") territories.

7 **Q. Are you the same John J. Spanos who pre-filed Rebuttal Testimony in this matter?**

8 A. Yes, I am.

9 **Q. What is the purpose of your Surrebuttal Testimony?**

10 A. The purpose of this surrebuttal testimony is to address the rebuttal testimony of Arthur  
11 W. Rice of the Regulatory Review Division Utility Services of the Missouri Public  
12 Service Commission on final issues related to the approved implementation of general  
13 plant amortization.

14 **Q. What are the key differences between your position and Mr. Rice's?**

15 A. Generally, the main issue is the continuation of approved general plant amortization  
16 accounting practice which will drastically simplify the record keeping of a few accounts  
17 that have a small asset value. However, this one issue has three components which need  
18 to be addressed. These components are as follows:

- 1 • The appropriate unrecovered reserve amount which will be recovered separately
- 2 from standard rates.
- 3 • The many possible reasons why a reserve imbalance could occur.
- 4 • The methodology utilized for GMO is commonly used by other utilities across the
- 5 United States.

6 **Q. Has Mr. Rice in his rebuttal testimony properly identified all the possible reasons**  
7 **that regulatory depreciation reserves may become deficient?**

8 A. No. Mr. Rice has only identified the following three reasons as the only possible reasons  
9 for reserve deficiency:

- 10 • The Company failing to properly record depreciation of plant still in service.
- 11 • The depreciation analyses or record of retirement history used for projections was
- 12 in some way defective.
- 13 • Unexpected events occurred resulting in retirements earlier than forecast.

14 **Q. What other reasons are appropriate or even more common than those identified by**  
15 **Mr. Rice?**

16 A. Mr. Rice identified three reasons as the only possible reasons; however, there are actually  
17 several other reasons which are more common. Some of the other primary reasons are as  
18 follows:

- 19 • The life characteristics of the assets have changed.
- 20 • The types of assets within an account are different. Thus, an asset class is not
- 21 perfectly homogeneous.
- 22 • The changes in cost of removal or gross salvage as a percentage of the associated
- 23 retirement.
- 24 • Each asset within an account has a unique service life yet there is only one life for
- 25 all assets. Thus there is dispersion.

1 **Q. Please explain how non-homogeneous asset classes result in the same life**  
2 **characteristics but produce a reserve imbalance.**

3 A. I will use an account with 10 units. There are eight of the units with a value of \$1,000  
4 and two of the units with a value of \$4,000. In Scenario 1, each asset survives for 10  
5 years so the average life is clearly 10 years with a rate of 10%. In Scenario 2, the eight  
6 units with a value of \$1,000 have an eight year life and the two units with a value of  
7 \$4,000 have a 16-year life. The dollar weighted average life in Scenario 2 is also 10  
8 years with a 10% rate. In Scenario 1, the reserve after 10 years is perfectly aligned with  
9 the recovery, as after 10 years the reserve and plant are equal and no reserve imbalance  
10 exists. In Scenario 2, after year 10 the eight units with an eight year life were under  
11 recovered by 20% when retired. The remaining two units which will last 16 years or an  
12 additional 6 years from year 10 have already been fully recovered but will continue to  
13 accrue at 10% for the next six years. The chart below shows the recovery pattern of both  
14 scenarios which illustrates how assets with the same average life can produce different  
15 recovery patterns.

Year	Scenario 1			Scenario 2		
	Original Cost	Annual Accrual	Book Reserve	Original Cost	Annual Accrual	Book Reserve
1	16,000	1,600	1,600	16,000	1,600	1,600
2	16,000	1,600	3,200	16,000	1,600	3,200
3	16,000	1,600	4,800	16,000	1,600	4,800
4	16,000	1,600	6,400	16,000	1,600	6,400
5	16,000	1,600	8,000	16,000	1,600	8,000
6	16,000	1,600	9,600	16,000	1,600	9,600
7	16,000	1,600	11,200	16,000	1,600	11,200
8	16,000	1,600	12,800	16,000	1,600	12,800
9	16,000	1,600	14,400	8,000	800	5,600*
10	16,000	1,600	16,000	8,000	800	6,400
11				8,000	800	7,200
12				8,000	800	8,000
13				8,000	800	8,800
14				8,000	800	9,600
15				8,000	800	10,400
16				8,000	800	11,200

\* Reflects \$8,000 retirement at beginning of year 9.

1 **Q. How can cost of removal or gross salvage produce a reserve imbalance?**

2 A. Cost of removal and gross salvage are components of the reserve. Cost of removal and  
3 gross salvage components combined are referred to as net salvage. If the net salvage  
4 estimate for the account is 10%, then any asset when retired does not achieve a 10% net  
5 salvage percent of the asset retired, then there is a reserve imbalance. The net salvage  
6 percent is an estimate, so almost every retirement will produce an imbalance in the  
7 reserve.

8 **Q. Do many asset classes have retirement dispersion and variable net salvage costs per  
9 retirement?**

10 A. Absolutely. This is the basis of group depreciation and the imperfect recovery of  
11 estimates.

1       **Q.     Can you illustrate how the life characteristics of an account can change?**

2       A.     Yes. I will illustrate the life characteristic changes that have occurred within Account  
3       397.00, Communication Equipment. The assets in this account have evolved from  
4       telephone equipment, microwave equipment, cables, radios, batteries, towers, etc. to the  
5       more technologically advanced assets such as SCADA, cellular phones, microprocessors,  
6       etc. Therefore the majority of the dollars in this account are replaced over a 10-15 year  
7       period of time and the most dominant force of retirement is technological change or  
8       obsolescence.

9       **Q.     Do any of these issues exist when general plant amortization is utilized?**

10      A.     No. Once the reserve is aligned with the new accounting practice, there is no reason a  
11      reserve imbalance will occur nor will any of the issues Mr. Rice addresses exist.

12      **Q.     Is there any reason to conduct physical inventories if general plant amortization is  
13      utilized?**

14      A.     No. Physical inventories are extremely time consuming and costly for the Company with  
15      very little benefit. The amount of time and cost expended to conduct the physical  
16      inventory would not be justified when general plant amortization eliminates the need for  
17      these activities and insures a full and constant recovery pattern.

18      **Q.     Do you agree with Mr. Rice's Unrecovered Reserve for General Plant of \$28.6  
19      million?**

20      A.     No. The \$28.6 million does not properly establish the reserve for the assets still in  
21      service based on the theoretical reserve.

1 **Q. Can you discuss reasons why Mr. Rice's \$28.6M unrecovered reserve amount is**  
2 **inaccurate?**

3 A. Yes. There are three primary flaws in Mr. Rice's calculation that established the \$28.6M  
4 unrecovered reserve amount. First, Mr. Rice establishes his theoretical reserve amount  
5 for each vintage based on general plant amortization which sets all vintages older than the  
6 amortization period to be equal to the original cost. Second, Mr. Rice assumes all assets  
7 within a vintage are placed in service at the beginning of the year which overstates the  
8 theoretical reserve as well. Therefore, both of these calculation assumptions overstate the  
9 theoretical reserve and in turn increase his unrecovered reserve amount to \$28.6M.  
10 Finally, Mr. Rice's treatment of Account 119.300 does not properly reflect the  
11 appropriate recovery of the \$18M accumulated depreciation for the ECORP assets  
12 because it does not reflect the recovery through depreciation rates. The \$18M for  
13 Account 119.300 was not collected in rates and therefore, not including this amount for  
14 Missouri jurisdiction is inappropriate for full recovery. Consequently, Mr. Rice moving  
15 the \$18M into Account 108 is only part of the process.

16 **Q. Have you conducted a calculation that more appropriately establishes the**  
17 **unrecovered reserve amount for GMO as of December 31, 2011?**

18 A. Yes. The calculation as of December 31, 2011 sets forth an unrecovered reserve amount  
19 for general plant amortized accounts to be \$22,260,246. This amount reflects an under  
20 recovery of \$996,562 for L&P, an over recovery of \$994,677 for MPS and an under  
21 recovery of \$22,258,361 for ECORP which includes \$18,820,503 for Account 119.300.  
22 These amounts are based on the approved life estimates in the most recent Case No. ER-  
23 2010-0356. The summarized results and detailed calculations are set forth in Appendix A

1 of this testimony. Based on the agreed upon amortization periods from Case No. ER-  
2 2010-0356, the assets are segregated into two groups per account.

3 The first group are assets that are older than the amortization period which are  
4 categorized as fully accrued. These assets will be retired at year's end so the book  
5 reserve should be set equal to the original cost of the asset to insure full recovery, no  
6 more, no less.

7 The second group are assets that are within the amortization period which need to  
8 be recovered equally for each year the asset is in service. This requires the book reserve  
9 to be set at the level which insures full recovery of each vintage while still on the books.  
10 Thus, an asset that is 10 years old should be 50% recovered if the amortization period is  
11 20 years.

12 **Q. How should the unrecovered reserve be treated?**

13 A. Once the book reserve for the two groups within an account have been established to  
14 insure a constant recovery based on the amortization period, the remaining reserve or  
15 reserve deficiency that has been recorded historically in the accumulated reserve account  
16 for the asset class is then separately recovered over a reasonable period of time. In  
17 Appendix A, I have established 10 years for the unrecovered reserve as that is a  
18 reasonable and common representation of time to recover this change of accounting  
19 practice. As shown in Appendix A the total unrecovered amount of \$22,260,246 would  
20 be recovered at an annual amount of \$2,226,025 over a ten year period. This annual  
21 amount needs to be allocated between MPS and L&P based on the allocation factors.



1 **Q. Has the methodology been utilized and adopted by other utilities in other**  
2 **jurisdictions?**

3 A. Yes. General Plant amortization has been utilized for 20 years by some utilities and the  
4 unrecovered reserve amount for amortized accounts has been implemented over the last  
5 5-7 years. The added implementation of the separate reserve adjustment was included to  
6 insure full recovery and a depreciation rate by account that is consistent with the  
7 amortization period.

8 **Q. While Appendix A is the preferred methodology, is there another alternative which**  
9 **is an improvement over Mr. Rice's methodology?**

10 A. There is another widely used practice by many utilities which includes general plant  
11 amortization but does not require an unrecovered reserve adjustment. The calculations  
12 for each GMO company are set forth in Appendix B. This methodology segregates the  
13 assets into two groups. The first group are the assets which are older than the  
14 amortization period and have a reserve equal to the original cost since these assets are  
15 scheduled to be retired at year's end. The second group are all remaining assets which  
16 have an age within the amortization period. The remaining reserve for the account is  
17 allocated to the asset level based on age. Based on these factors, the remaining life  
18 depreciation rate is calculated based on the plant to reserve rates in order to achieve full  
19 recovery, no more, no less.

20 **Q. Why have you not utilized this methodology as your primary recommendation for**  
21 **general plant amortization?**

22 A. Although this methodology eliminates the need for a special unrecovered reserve  
23 amortization it does require a more frequent depreciation update because the rates are not  
24 consistent with the amortization period.

1       **Q.    Is the alternative methodology still a major improvement over Mr. Rice's**  
2       **methodology?**

3       A.    Absolutely. The methodology utilized in Appendix B is designed to rationally and  
4       systematically recover all of the remaining investment over the remaining life. Mr.  
5       Rice's methodology is a random reserve adjustment that will require additional  
6       adjustments over time.

7       **Q.    Are there any other significant differences between your two methods and the**  
8       **method proposed by Mr. Rice?**

9       A.    Yes. The most significant difference is that my methods are designed to correct the  
10       reserve deficiency once, without the need to readdress this issue again. In Mr. Rice's  
11       approach, a review of the reserve imbalance will need to be conducted during each case.  
12       This would create a lot of unnecessary effort especially when Mr. Rice's method does not  
13       uniformly improve the reserve deficiency over time.

14       **Q.    Are there additional reasons why Mr. Rice's methodology is incorrect and should**  
15       **not be accepted?**

16       A.    Yes. Mr. Rice's proposal associated with the Aquila consolidations and relocations  
17       offers the Company no ability to recover the costs he has identified. Company witness  
18       Mr. Ives provided in his rebuttal testimony reasons why Mr. Rice's proposed  
19       methodology should not be accepted.

20       **Q.    Does that conclude your testimony?**

21       A.    Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of KCP&L Greater Missouri )  
Operations Company's Request for Authority to ) Case No. ER-2012-0175  
Implement General Rate Increase for Electric Service )

**AFFIDAVIT OF JOHN J. SPANOS**

**COMMONWEALTH OF PENNSYLVANIA** )  
 ) ss  
**COUNTY OF CUMBERLAND** )

John J. Spanos, being first duly sworn on his oath, states:

1. My name is John J. Spanos. I am employed by Gannett Fleming as Senior Vice President of the Valuation and Rate Division. My services have been retained by Kansas City Power & Light Company.

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of KC&PL Greater Missouri Operations Company consisting of nine (9) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

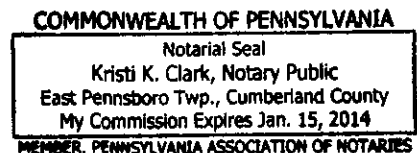
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

John J. Spanos  
John J. Spanos

Subscribed and sworn before me this 8<sup>th</sup> day of October, 2012.

Kristi K. Clark  
Notary Public

My commission expires: 1/15/2014



## APPENDIX A

## L&P JURISDICTION

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.5	(10)	8,159,347.57	2,040,268	6,935,014	254,034	3.11	27.3
391.01	OFFICE FURNITURE AND EQUIPMENT								
	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED	20-SQ	0	261,016.18 574,157.14	261,016 364,900	0 209,257	0 28,700	- 5.00	- 7.3
	TOTAL OFFICE FURNITURE AND EQUIPMENT			835,173.32	625,916	209,257	28,700		
391.02	COMPUTERS								
	COMPUTERS FULLY ACCRUED AMORTIZED	8-SQ	0	964,650.48 736,981.98	964,650 321,300	0 417,682	0 92,364	- 12.50	- 4.5
	TOTAL COMPUTERS			1,703,632.46	1,285,950	417,682	92,364		
391.04	SOFTWARE								
	SOFTWARE FULLY ACCRUED AMORTIZED	9-SQ	0	167,573.20 212,429.46	167,573 98,700	0 113,729	0 23,603	- 11.11	- 4.8
	TOTAL SOFTWARE			380,002.66	266,273	113,729	23,603		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			2,918,808.44	2,178,139	740,688	144,667		
	TRANSPORTATION EQUIPMENT								
392.00	AUTOS	7-S4	15	105,899.43	1,972	88,043	13,545	12.79	6.5
392.01	LIGHT TRUCKS	10-S4	15	389,877.70	206,136	125,260	15,911	4.08	7.9
392.02	HEAVY TRUCKS	12-L3	15	3,058,287.08	1,488,002	1,111,625	105,017	3.43	10.6
392.04	TRAILERS	25-R3	15	316,059.70	175,792	92,859	3,768	1.20	24.5
392.05	MEDIUM TRUCKS	11-S3	15	992,319.53	456,142	377,330	77,874	7.85	4.9
	TOTAL TRANSPORTATION EQUIPMENT			4,862,423.42	2,338,044	1,795,017	216,138	4.45	8.3
393.00	STORES EQUIPMENT								
	STORES EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	193,643.80 11,885.58	193,644 10,825	0 1,262	0 475	- 4.00	- 2.7
	TOTAL STORES EQUIPMENT			205,530.38	204,369	1,262	475		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT								
	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	313,946.69 1,858,864.43	313,947 965,090	0 872,864	0 74,389	- 4.00	- 11.7
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			2,172,811.12	1,299,947	872,864	74,389		
395.00	LABORATORY EQUIPMENT								
	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	30-SQ	0	66,856.56 776,830.59	66,857 391,000	0 385,831	0 25,846	- 3.33	- 14.9
	TOTAL LABORATORY EQUIPMENT			843,687.15	457,857	385,831	25,846		
396.00	POWER OPERATED EQUIPMENT	19-S1.5	10	1,468,590.67	296,552	1,025,180	69,318	4.72	14.6
397.00	COMMUNICATION EQUIPMENT								
	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	27-SQ	0	370,682.82 5,182,553.04	370,683 988,000	0 4,214,553	0 191,556	- 3.70	- 22.0
	TOTAL COMMUNICATION EQUIPMENT			5,553,235.86	1,338,683	4,214,553	191,556		

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(8)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
398.00 MISCELLANEOUS EQUIPMENT								
FULLY ACCRUED			10,735.60	10,736	0	0	-	-
AMORTIZED	25-SQ	0	<u>41,485.47</u>	<u>23,640</u>	<u>17,845</u>	<u>1,659</u>	4.00	10.8
TOTAL MISCELLANEOUS EQUIPMENT			52,221.07	34,376	17,845	1,659		
<b>TOTAL GENERAL PLANT</b>			<b>26,238,855.48</b>	<b>10,188,135</b>	<b>15,988,234</b>	<b>978,080</b>	<b>3.73</b>	<b>18.4</b>
<b>UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>								
391.01 OFFICE FURNITURE AND EQUIPMENT				(443,972)		44,387 *		
391.02 COMPUTERS				(122,030)		12,203 *		
391.04 SOFTWARE				108,194		(10,818) *		
393.00 STORES EQUIPMENT				11,864		(1,188) *		
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT				51,720		(5,172) *		
395.00 LABORATORY EQUIPMENT				114,906		(11,491) *		
397.00 COMMUNICATION EQUIPMENT				(727,846)		72,785 *		
398.00 MISCELLANEOUS EQUIPMENT				<u>10,602</u>		<u>(1,060) *</u>		
<b>TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>				<b>(998,562)</b>		<b>99,856</b>		
<b>TOTAL ELECTRIC PLANT</b>			<b><u>26,238,855.48</u></b>	<b><u>9,191,573</u></b>	<b><u>15,988,234</u></b>	<b><u>1,077,738</u></b>		

\* 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
1928	32,668.48	34,083	21,724	14,211	2.32	6,125
1946	5,418.47	5,038	3,211	2,749	6.96	395
1948	10,677.56	9,775	6,230	5,515	7.55	730
1967	16,823.65	12,461	7,942	10,564	14.70	719
1974	9,481.93	6,186	3,943	6,487	18.31	354
1975	754,182.18	481,724	307,044	522,556	18.87	27,692
1976	2,803.67	1,751	1,116	1,968	19.45	101
1979	72,779.21	42,288	26,954	53,103	21.23	2,501
1980	63,953.73	36,207	23,078	47,271	21.84	2,164
1981	22,136.10	12,197	7,774	16,576	22.46	738
1982	2,799,974.52	1,498,930	955,398	2,124,574	23.10	91,973
1983	342,518.80	178,002	113,456	263,315	23.74	11,092
1984	13,805.63	6,955	4,433	10,753	24.39	441
1985	300,865.88	146,721	93,518	237,434	25.05	9,478
1986	461,588.85	217,539	138,656	369,092	25.72	14,350
1987	61,751.93	28,076	17,895	50,032	26.40	1,895
1988	69,340.97	30,357	19,349	56,926	27.09	2,101
1989	30,091.78	12,667	8,074	25,027	27.78	901
1990	54,952.93	22,191	14,144	46,304	28.48	1,626
1991	172,757.88	66,765	42,555	147,479	29.19	5,052
1992	3,298.67	1,218	776	2,853	29.90	95
1993	290,371.25	101,997	65,012	254,396	30.63	8,305
1994	74,105.75	24,708	15,749	65,767	31.36	2,097
1995	68,869.11	21,734	13,853	61,903	32.09	1,929
1996	56,488.47	16,804	10,711	51,426	32.83	1,566
1997	12,572.81	3,510	2,237	11,593	33.58	345
1998	40,313.90	10,515	6,702	37,643	34.33	1,097
1999	38,400.60	9,302	5,929	36,312	35.09	1,035
2001	388,327.71	79,546	50,702	376,458	36.62	10,280
2003	4,172.06	697	444	4,145	38.17	109
2004	4,982.32	737	470	5,011	38.95	129
2005	166,645.47	21,427	13,657	169,653	39.74	4,269
2007	8,847.78	792	505	9,228	41.34	223
2008	58,638.54	4,100	2,613	61,889	42.14	1,469
2009	885,030.71	44,354	28,271	945,263	42.95	22,008
2010	101,025.58	3,037	1,936	109,192	43.77	2,495
2011	658,682.69	6,601	4,207	720,344	44.59	16,155
	8,159,347.57	3,200,992	2,040,268	6,935,014		254,034

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 3.11



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1974	2,106.00	2,106	2,106			
1975	6,131.34	6,131	6,131			
1976	4,109.34	4,109	4,109			
1980	5,647.60	5,648	5,648			
1981	10,740.17	10,740	10,740			
1982	9,237.84	9,238	9,238			
1983	5,607.35	5,607	5,607			
1984	1,955.00	1,955	1,955			
1985	4,807.24	4,807	4,807			
1986	167.81	168	168			
1987	8,627.18	8,627	8,627			
1988	18,691.13	18,691	18,691			
1989	86,011.97	86,012	86,012			
1990	14,913.22	14,913	14,913			
1991	82,262.99	82,263	82,263			
	261,016.18	261,015	261,016			

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

1992	59,620.30	58,130	57,487	2,134	0.50	2,134
1993	44,659.82	41,310	40,853	3,807	1.50	2,538
1994	7,498.00	6,561	6,488	1,010	2.50	404
1995	30,411.27	25,089	24,811	5,600	3.50	1,600
1996	82,503.61	63,940	63,232	19,271	4.50	4,282
1997	101,371.03	73,494	72,681	28,690	5.50	5,216
1998	20,009.05	13,506	13,357	6,653	6.50	1,024
1999	39,360.65	24,600	24,328	15,033	7.50	2,004
2000	1,817.51	1,045	1,033	784	8.50	92
2001	52,511.72	27,569	27,264	25,248	9.50	2,658
2002	26,558.45	12,615	12,475	14,083	10.50	1,341
2004	2,446.50	917	907	1,540	12.50	123
2006	16,601.49	4,565	4,514	12,087	14.50	834

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	13,698.04	3,082	3,048	10,650	15.50	687
2008	63,477.25	11,109	10,986	52,491	16.50	3,181
2009	11,612.45	1,452	1,436	10,177	17.50	582
	574,157.14	368,984	364,900	209,257		28,700
	835,173.32	629,999	625,916	269,257		28,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 3.44

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1994	21,427.64	21,428	21,428			
1995	15,594.47	15,594	15,594			
1996	7,353.52	7,354	7,354			
1997	7,835.24	7,835	7,835			
1998	115,574.56	115,575	115,575			
1999	26,409.24	26,409	26,409			
2000	35,035.93	35,036	35,036			
2001	22,933.79	22,934	22,934			
2002	712,486.09	712,486	712,486			
	964,650.48	964,651	964,650			
AMORTIZED						
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	181,097.32	147,142	147,152	33,946	1.50	22,631
2006	39,647.23	27,257	27,259	12,388	2.50	4,955
2008	200,892.83	87,891	87,897	112,996	4.50	25,110
2010	313,244.60	58,733	58,737	254,508	6.50	39,155
2011	4,100.00	256	256	3,844	7.50	513
	738,981.98	321,279	321,300	417,682		92,364
	1,703,632.46	1,285,930	1,285,950	417,682		92,364
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 5.42

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	136,668.62	136,669	136,669			
1998	9,811.39	9,811	9,811			
1999	14,577.27	14,577	14,577			
2000	6,515.92	6,516	6,516			
	167,573.20	167,573	167,573			
AMORTIZED						
SURVIVOR CURVE.. 9-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,578.25	3,815	3,815	763	1.50	509
2007	126,464.39	63,232	63,233	63,231	4.50	14,051
2008	81,386.82	31,651	31,652	49,735	5.50	9,043
	212,429.46	98,698	98,700	113,729		23,603
	380,002.66	266,271	266,273	113,729		23,603
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.8	6.21

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-S4						
NET SALVAGE PERCENT.. +15						
2011	105,899.43	6,430	1,972	88,043	6.50	13,545
	105,899.43	6,430	1,972	88,043		13,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 12.79

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S4						
NET SALVAGE PERCENT.. +15						
2002	2,216.38	1,582	1,884			
2003	21,413.41	14,361	18,201			
2005	85,857.15	46,779	72,979			
2007	92,322.44	35,313	62,952	15,522	5.50	2,822
2008	37,805.27	11,247	20,050	12,084	6.50	1,859
2010	123,306.63	15,722	28,027	76,784	8.50	9,033
2011	26,956.42	1,146	2,043	20,870	9.50	2,197
	389,877.70	126,150	206,136	125,260		15,911

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 4.08

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +15						
1979	37,456.80	31,838	31,838			
1992	126,028.05	90,341	107,124			
1993	152,786.70	106,817	129,869			
1995	46,171.86	30,612	39,246			
1997	43,372.50	27,220	36,867			
1998	202,154.17	124,005	171,831			
1999	24,450.76	14,687	20,783			
2000	23,330.33	13,733	19,831			
2002	323,536.22	178,982	275,006			
2003	220,496.94	115,265	187,422			
2007	323,667.27	100,418	206,922	68,195	7.62	8,949
2010	1,022,545.15	108,645	223,875	645,288	10.50	61,456
2011	512,270.31	18,144	37,388	398,042	11.50	34,612
	3,058,267.06	960,707	1,488,002	1,111,525		105,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 3.43

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. +15						
1984	1,816.64	1,298	1,544			
1985	7,485.36	5,248	6,363			
1991	6,444.85	3,828	5,478			
1992	26,700.82	15,270	22,696			
1993	4,617.70	2,534	3,925			
1994	2,328.77	1,222	1,979			
1995	30,436.24	15,212	25,871			
1997	18,755.14	8,398	15,942			
2003	9,652.05	2,655	8,204			
2005	2,835.00	602	2,410			
2006	8,023.49	1,451	6,820			
2007	1,085.00	161	922			
2008	13,298.64	1,542	11,304			
2011	182,580.00	3,042	62,334	92,859	24.51	3,789
	316,059.70	62,463	175,792	92,859		3,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.5 1.20



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S3						
NET SALVAGE PERCENT.. +15						
1988	29,289.61	24,896	24,896			
1992	23,849.67	19,719	18,942	1,330	0.30	1,330
1994	35,673.16	28,696	27,565	2,757	0.59	2,757
1995	49,173.32	38,910	37,376	4,421	0.76	4,421
2000	22,667.20	15,782	15,160	4,107	1.99	2,064
2001	26,478.69	17,658	16,962	5,545	2.37	2,340
2002	41,052.68	25,917	24,895	10,000	2.83	3,534
2003	27,927.38	16,444	15,796	7,942	3.38	2,350
2004	121,953.03	65,778	63,185	40,475	4.02	10,068
2005	145,321.44	69,959	67,202	56,321	4.77	11,807
2006	11,573.41	4,820	4,630	5,207	5.61	928
2007	431,313.72	148,645	142,786	223,831	6.54	34,225
2008	26,046.22	7,024	6,747	15,392	7.51	2,050
	992,319.53	484,248	466,142	377,330		77,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 7.85

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1982	28,897.82	28,898	28,898			
1983	14,144.66	14,145	14,145			
1984	116,280.12	116,280	116,280			
1986	34,321.20	34,321	34,321			
	193,643.80	193,644	193,644			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	9,210.42	9,026	8,848	363	0.50	363
1993	1,836.34	1,359	1,332	504	6.50	78
1998	839.82	454	445	395	11.50	34
	11,886.58	10,839	10,625	1,262		475
	205,530.38	204,483	204,269	1,262		475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 0.23						

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1954	584.24	584	584			
1960	1,063.72	1,064	1,064			
1965	4,700.91	4,701	4,701			
1967	1,372.20	1,372	1,372			
1969	1,688.51	1,689	1,689			
1970	685.94	686	686			
1971	579.19	579	579			
1972	11,830.71	11,831	11,831			
1973	1,565.24	1,565	1,565			
1974	9,891.70	9,892	9,892			
1975	19,372.65	19,373	19,373			
1976	5,714.48	5,714	5,714			
1977	2,545.88	2,546	2,546			
1978	12,497.87	12,498	12,498			
1979	12,605.78	12,606	12,606			
1980	10,710.70	10,711	10,711			
1981	22,378.70	22,379	22,379			
1982	25,760.12	25,760	25,760			
1983	47,936.92	47,937	47,937			
1984	26,305.17	26,305	26,305			
1985	55,189.01	55,189	55,189			
1986	38,967.05	38,967	38,967			
	313,946.69	313,948	313,947			

AMORTIZED

SURVIVOR CURVE. . 25-SQUARE  
NET SALVAGE PERCENT. . 0

1987	70,046.56	68,646	68,265	1,782	0.50	1,782
1988	116,460.61	109,473	108,865	7,596	1.50	5,064
1989	24,579.24	22,121	21,998	2,581	2.50	1,032
1990	78,145.61	67,205	66,832	11,314	3.50	3,233
1991	52,795.82	43,293	43,052	9,743	4.50	2,165
1992	69,419.58	54,147	53,846	15,573	5.50	2,831
1993	71,956.33	53,248	52,952	19,004	6.50	2,924
1994	273,153.01	191,207	190,145	83,008	7.50	11,068
1995	210,258.53	138,771	138,000	72,258	8.50	8,501
1996	75,966.82	47,099	46,837	29,129	9.50	3,066
1997	69,693.83	40,422	40,197	29,496	10.50	2,809
1998	84,843.94	45,816	45,561	39,282	11.50	3,416
1999	39,637.13	19,819	19,709	19,928	12.50	1,594

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	38,532.65	17,725	17,627	20,906	13.50	1,549
2002	4,792.76	1,821	1,811	2,982	15.50	192
2003	19,143.57	6,509	6,473	12,671	16.50	768
2004	23,689.95	7,107	7,068	16,622	17.50	950
2005	88,214.52	22,936	22,809	65,406	18.50	3,535
2006	25,631.10	5,639	5,608	20,023	19.50	1,027
2007	16,569.67	2,983	2,966	13,603	20.50	664
2008	108,753.00	15,225	15,140	93,613	21.50	4,354
2009	34,652.75	3,465	3,446	31,207	22.50	1,387
2010	39,794.10	2,388	2,375	37,419	23.50	1,592
2011	222,133.35	4,443	4,418	217,715	24.50	8,886
	1,858,864.43	991,508	986,000	872,864		74,389
	2,172,811.12	1,305,456	1,299,947	872,864		74,389
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 3.42

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1957	4,512.71	4,513	4,513			
1960	1,393.91	1,394	1,394			
1963	520.09	520	520			
1964	1,057.59	1,058	1,058			
1966	821.92	822	822			
1969	1,267.94	1,268	1,268			
1970	1,400.42	1,400	1,400			
1971	568.61	569	569			
1972	1,640.29	1,640	1,640			
1975	8,010.62	8,011	8,011			
1977	828.82	829	829			
1978	14,729.88	14,730	14,730			
1979	24,806.77	24,807	24,807			
1980	534.71	535	535			
1981	4,762.28	4,762	4,763			
	66,856.56	66,858	66,857			
AMORTIZED						
SURVIVOR CURVE. . 30-SQUARE						
NET SALVAGE PERCENT. . 0						
1982	30,657.79	30,147	29,982	676	0.50	676
1983	23,322.62	22,156	22,034	1,288	1.50	859
1984	12,433.03	11,397	11,334	1,099	2.50	440
1985	18,156.72	16,038	15,950	2,207	3.50	631
1986	8,074.34	6,863	6,825	1,249	4.50	278
1987	11,088.39	9,056	9,006	2,082	5.50	379
1988	18,936.59	14,834	14,753	4,184	6.50	644
1989	42,616.77	31,963	31,788	10,829	7.50	1,444
1990	31,726.92	22,738	22,613	9,114	8.50	1,072
1991	93,274.30	63,737	63,387	29,887	9.50	3,146
1992	50,478.52	32,811	32,631	17,848	10.50	1,700
1993	8,576.15	5,289	5,260	3,316	11.50	288
1994	28,958.12	16,892	16,799	12,159	12.50	973
1995	34,423.12	18,933	18,829	15,594	13.50	1,155
1996	7,966.08	4,116	4,093	3,873	14.50	267
1997	34,352.47	16,604	16,513	17,840	15.50	1,151
1998	31,598.24	14,219	14,141	17,457	16.50	1,058
1999	10,112.14	4,213	4,190	5,922	17.50	338
2001	29,376.35	10,282	10,226	19,151	19.50	982
2002	18,311.83	5,799	5,767	12,545	20.50	612

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	38,178.49	10,817	10,758	27,421	21.50	1,275
2004	49,214.04	12,304	12,236	36,978	22.50	1,643
2006	11,899.70	2,182	2,170	9,730	24.50	397
2007	4,504.72	676	672	3,832	25.50	150
2008	38,340.82	4,473	4,448	33,892	26.50	1,279
2009	29,688.54	2,474	2,460	27,228	27.50	990
2010	34,040.06	1,702	1,693	32,347	28.50	1,135
2011	26,523.73	442	440	26,084	29.50	884
	776,830.59	393,157	391,000	385,831		25,846
	843,687.15	460,015	457,857	385,831		25,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 3.06

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S1.5						
NET SALVAGE PERCENT.. +10						
1986	6,229.57	4,642	4,676	931	3.27	285
1990	908.25	623	628	189	4.53	42
1991	74,448.58	49,759	50,123	16,881	4.89	3,452
1992	185.64	121	122	45	5.26	9
1993	3,049.07	1,927	1,941	803	5.66	142
1994	18,440.59	11,286	11,369	5,228	6.08	860
1995	56,417.54	33,325	33,569	17,207	6.53	2,635
1997	4,277.21	2,328	2,345	1,504	7.51	200
2003	247,042.91	89,989	90,647	131,692	11.31	11,644
2005	134,156.37	38,764	39,047	81,694	12.90	6,333
2006	22,440.78	5,570	5,611	14,586	13.76	1,060
2007	5,498.25	1,133	1,141	3,807	14.65	260
2010	719,101.01	50,753	51,124	596,067	17.51	34,042
2011	176,394.90	4,178	4,209	154,546	18.50	8,354
	1,468,590.67	294,398	296,552	1,025,180		69,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.8 4.72

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	4,233.95	4,234	4,234			
1962	595.40	595	595			
1965	475.24	475	475			
1966	1,394.39	1,394	1,394			
1967	3,829.06	3,829	3,829			
1968	1,594.47	1,594	1,594			
1969	17,785.33	17,785	17,785			
1970	4,985.48	4,985	4,985			
1971	5,046.91	5,047	5,047			
1972	3,546.37	3,546	3,546			
1973	12,330.08	12,330	12,330			
1974	7,272.24	7,272	7,272			
1975	11,514.36	11,514	11,514			
1976	17,623.03	17,623	17,623			
1977	7,973.88	7,974	7,974			
1978	18,597.50	18,598	18,598			
1979	28,737.97	28,738	28,738			
1980	30,012.88	30,013	30,013			
1981	87,301.91	87,302	87,302			
1982	63,415.42	63,415	63,415			
1983	34,916.01	34,916	34,916			
1984	7,500.74	7,501	7,501			
	370,682.62	370,680	370,683			
AMORTIZED						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	10,070.72	9,884	9,897	173	0.50	173
1986	86,765.20	81,945	82,055	4,710	1.50	3,140
1987	42,899.87	38,928	38,980	3,920	2.50	1,568
1988	15,483.38	13,476	13,494	1,989	3.50	568
1989	63,908.75	53,257	53,328	10,580	4.50	2,351
1991	144,420.65	109,653	109,800	34,621	6.50	5,326
1992	20,342.10	14,691	14,711	5,631	7.50	751
1993	48,842.61	33,466	33,511	15,332	8.50	1,804
1994	59,727.94	38,713	38,765	20,963	9.50	2,207
1995	64,576.46	39,463	39,516	25,061	10.50	2,387
1996	9,674.28	5,554	5,561	4,113	11.50	358
1997	59,688.20	32,055	32,098	27,590	12.50	2,207
1998	108,281.31	54,141	54,214	54,068	13.50	4,005



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	19,809.96	9,171	9,183	10,627	14.50	733
2000	27,771.35	11,829	11,845	15,926	15.50	1,027
2001	3,996.36	1,554	1,556	2,440	16.50	148
2002	30,470.64	10,721	10,735	19,735	17.50	1,128
2003	7,034.39	2,214	2,217	4,817	18.50	260
2004	484.00	134	134	350	19.50	18
2006	3,569.20	727	728	2,841	21.50	132
2007	8,926.71	1,488	1,490	7,437	22.50	331
2008	277,407.24	35,960	36,008	241,399	23.50	10,272
2009	3,855,324.56	356,965	357,444	3,497,881	24.50	142,771
2010	182,744.25	10,153	10,167	172,578	25.50	6,768
2011	30,332.91	562	563	29,770	26.50	1,123
	5,182,553.04	966,704	968,000	4,214,553		191,556
	5,553,235.66	1,337,384	1,338,683	4,214,553		191,556
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.0	3.45

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1971	885.95	886	886			
1978	1,053.89	1,054	1,054			
1981	1,351.08	1,351	1,351			
1983	3,842.94	3,843	3,843			
1985	3,601.74	3,602	3,602			
	10,735.60	10,736	10,736			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	2,292.72	2,155	2,155	138	1.50	92
1990	5,466.24	4,701	4,701	765	3.50	219
1991	8,635.00	7,081	7,081	1,554	4.50	345
1993	1,951.09	1,444	1,444	507	6.50	78
1995	4,957.19	3,272	3,272	1,685	8.50	198
1996	4,869.90	3,019	3,019	1,851	9.50	195
1998	841.26	454	454	387	11.50	34
2006	2,687.29	591	591	2,096	19.50	107
2008	4,210.69	589	589	3,622	21.50	168
2010	5,574.09	334	334	5,240	23.50	223
	41,485.47	23,640	23,640	17,845		1,659
	52,221.07	34,376	34,376	17,845		1,659
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.8 3.18

**MPS JURISDICTION**

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
<b>GENERAL PLANT</b>									
396.00	STRUCTURES AND IMPROVEMENTS	45-R2.5	(10)	21,336,345.85	3,419,158	20,050,822	629,150	2.95	31.9
OFFICE FURNITURE AND EQUIPMENT									
391.01	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED	20-SQ	0	870,533.78 2,280,277.68	870,534 1,370,000	0 910,278	0 114,084	- 5.00	- 8.0
	TOTAL OFFICE FURNITURE AND EQUIPMENT			3,150,811.46	2,240,534	910,278	114,084		
391.02	COMPUTERS FULLY ACCRUED AMORTIZED	8-SQ	0	891,870.34 1,358,215.85	891,870 836,700	0 722,516	0 189,889	- 12.50	- 4.3
	TOTAL COMPUTERS			2,351,086.29	1,628,570	722,516	189,889		
391.04	SOFTWARE FULLY ACCRUED AMORTIZED	9-SQ	0	183,463.17 366,270.47	183,463 159,500	0 206,770	0 40,896	- 11.11	- 5.1
	TOTAL SOFTWARE			549,733.64	342,963	206,770	40,896		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			6,051,631.69	4,212,067	1,839,564	324,689		
TRANSPORTATION EQUIPMENT									
392.00	AUTOS	9-S3	10	450,908.00	157,336	288,481	29,349	6.51	8.5
392.01	LIGHT TRUCKS	9-S3	10	1,234,988.64	621,510	489,980	67,157	5.44	7.3
392.02	HEAVY TRUCKS	12-L3	10	8,205,682.96	2,448,138	4,936,977	594,441	7.24	8.3
392.03	TRACTORS	12-S0	10	324,748.49	193,839	98,635	12,238	3.77	8.1
392.04	TRAILERS	17-R2	10	788,021.35	788,827	(77,606)	0	-	-
392.05	MEDIUM TRUCKS	10-S2	10	4,502,734.38	1,490,161	2,662,300	454,395	10.09	5.6
	TOTAL TRANSPORTATION EQUIPMENT			15,507,083.82	5,697,611	8,258,785	1,157,490	7.48	7.1
393.00	STORES EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	67,204.60 44,489.30	67,205 12,700	0 31,788	0 1,780	- 4.00	- 17.9
	TOTAL STORES EQUIPMENT			111,693.90	79,905	31,788	1,780		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	921,229.37 3,634,332.16	921,229 1,682,000	0 1,952,332	0 145,410	- 4.00	- 13.4
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			4,555,561.52	2,603,229	1,952,332	145,410		
395.00	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	30-SQ	0	242,413.85 2,582,178.89	242,414 1,082,000	0 1,500,179	0 88,304	- 3.33	- 17.4
	TOTAL LABORATORY EQUIPMENT			2,824,592.74	1,324,414	1,500,179	88,304		
396.00	POWER OPERATED EQUIPMENT	22-S1.5	10	3,877,881.60	1,876,826	1,614,267	94,737	2.44	17.0
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	27-SQ	0	130,431.42 22,911,021.26	130,431 5,430,000	0 17,481,021	0 848,217	- 3.70	- 20.6
	TOTAL COMMUNICATION EQUIPMENT			23,041,452.68	5,560,431	17,481,021	848,217		

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2011

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2011	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
						AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
398.00 MISCELLANEOUS EQUIPMENT								
FULLY ACCRUED			40,761.06	40,761	0	0	-	-
AMORTIZED	25-SQ	0	130,879.88	87,170	43,710	5,237	4.00	8.4
TOTAL MISCELLANEOUS EQUIPMENT			171,640.94	127,931	43,710	5,237		
TOTAL GENERAL PLANT			77,487,863.34	24,910,572	52,772,448	3,292,994	4.25	16.0
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION								
391.01 OFFICE FURNITURE AND EQUIPMENT				(123,390)		12,339 *		
391.02 OFFICE FURNITURE AND EQUIPMENT				(879,132)		87,913 *		
391.04 COMPUTERS				(94,010)		9,401 *		
393.00 SOFTWARE				1,654		(166) *		
394.00 STORES EQUIPMENT				886,515		(88,652) *		
395.00 TOOLS, SHOP AND GARAGE EQUIPMENT				311,621		(31,162) *		
397.00 LABORATORY EQUIPMENT				889,214		(88,921) *		
398.00 COMMUNICATION EQUIPMENT				(197,806)		19,781 *		
398.00 MISCELLANEOUS EQUIPMENT								
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				994,677		(99,468)		
TOTAL ELECTRIC PLANT			77,487,863.34	25,905,249	52,772,448	3,193,526		

\* 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1933	6,664.57	7,118	4,075	3,256	1.31	2,485
1937	166.19	173	99	84	2.40	35
1940	272.83	279	160	140	3.15	44
1941	4,477.39	4,555	2,608	2,317	3.38	686
1944	748.95	750	429	395	4.03	98
1946	10,538.59	10,441	5,978	5,614	4.47	1,256
1947	881.16	868	497	472	4.70	100
1948	122.34	120	69	66	4.93	13
1949	182.81	178	102	99	5.16	19
1950	12,070.99	11,688	6,692	6,586	5.39	1,222
1951	5,768.09	5,551	3,178	3,167	5.63	563
1952	1,663.89	1,591	911	919	5.88	156
1953	519.05	493	282	289	6.13	47
1955	684.30	641	367	386	6.66	58
1957	652.53	603	345	373	7.22	52
1958	732.44	671	384	422	7.52	56
1961	1,086.69	969	555	640	8.52	75
1962	127.41	112	64	76	8.88	9
1967	2,188.89	1,820	1,042	1,366	10.98	124
1968	2,824.48	2,316	1,326	1,781	11.46	155
1972	1,356.54	1,042	597	895	13.57	66
1973	8,786.54	6,628	3,795	5,870	14.14	415
1974	14,921.79	11,041	6,321	10,093	14.73	685
1976	541,613.56	384,608	220,195	375,580	15.95	23,547
1977	2,867.17	1,991	1,140	2,014	16.59	121
1978	1,730.61	1,174	672	1,232	17.24	71
1979	338,172.71	224,020	128,255	243,735	17.90	13,616
1980	21,751.19	14,047	8,042	15,884	18.58	855
1981	128,345.16	80,724	46,216	94,964	19.27	4,928
1983	464,562.08	276,062	158,050	352,968	20.69	17,060
1984	17,412.89	10,037	5,746	13,408	21.42	626
1985	167,834.74	93,705	53,648	130,970	22.16	5,910
1986	1,603,390.17	865,797	495,684	1,268,045	22.91	55,349
1987	28,436.31	14,827	8,489	22,791	23.67	963
1988	2,259,976.56	1,135,817	650,276	1,835,698	24.44	75,110
1989	85,206.49	41,199	23,587	70,140	25.22	2,781
1990	259,602.68	120,445	68,957	216,606	26.02	8,325
1991	27,684.19	12,303	7,044	23,409	26.82	873
1992	2,454,824.74	1,042,319	596,746	2,103,561	27.63	76,133
1993	1,124,343.53	454,862	260,417	976,361	28.45	34,318
1994	580,215.26	222,955	127,646	510,591	29.28	17,438
1995	258,430.57	94,001	53,817	230,457	30.12	7,651
1996	33,009.81	11,321	6,481	29,830	30.97	963
1997	105,677.15	34,021	19,478	96,767	31.83	3,040

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1998	273,014.61	82,154	47,035	253,281	32.69	7,748
1999	88,805.42	24,812	14,205	83,481	33.57	2,487
2000	90,172.09	23,254	13,313	85,876	34.45	2,493
2001	13,079.11	3,092	1,770	12,617	35.33	357
2002	70,121.33	15,033	8,607	68,526	36.23	1,891
2003	69,516.47	13,374	7,657	68,811	37.13	1,853
2004	47,250.34	8,050	4,609	47,366	38.03	1,245
2005	294,125.29	43,496	24,902	298,636	38.95	7,667
2006	34,595.71	4,347	2,489	35,566	39.86	892
2007	35,678.37	3,672	2,102	37,144	40.79	911
2008	1,477,490.11	118,821	68,027	1,557,212	41.71	37,334
2009	6,905,805.78	396,683	227,108	7,369,278	42.65	172,785
2010	605,696.04	20,874	11,951	654,315	43.59	15,011
2011	748,469.15	8,595	4,921	818,395	44.53	18,379
	21,336,345.85	5,972,140	3,419,158	20,050,822		629,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.9 2.95

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1980	8,262.39	8,262	8,262			
1981	6,286.91	6,287	6,287			
1982	18,494.53	18,495	18,495			
1983	37,675.83	37,676	37,676			
1984	79,839.58	79,840	79,840			
1985	9,106.70	9,107	9,107			
1986	12,605.87	12,606	12,606			
1987	12,118.53	12,119	12,119			
1988	37,128.36	37,128	37,128			
1989	598,636.98	598,637	598,637			
1990	19,535.34	19,535	19,535			
1991	30,842.76	30,843	30,843			
	870,533.78	870,535	870,534			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	105,543.97	102,905	102,113	3,431	0.50	3,431
1993	112,155.34	103,744	102,946	9,210	1.50	6,140
1994	124,873.49	109,264	108,423	16,450	2.50	6,580
1995	31,484.96	25,975	25,775	5,710	3.50	1,631
1996	835.25	647	642	193	4.50	43
1997	193,878.54	140,562	139,480	54,398	5.50	9,891
1998	135,696.68	91,595	90,890	44,807	6.50	6,893
1999	248,025.28	155,016	153,823	94,202	7.50	12,560
2000	193,746.40	111,404	110,547	83,200	8.50	9,788
2001	909,848.10	477,670	473,994	435,854	9.50	45,879
2002	53,935.25	25,619	25,422	28,513	10.50	2,716
2003	17,017.84	7,233	7,177	9,841	11.50	856
2004	23,839.13	8,940	8,871	14,968	12.50	1,197
2005	4,254.59	1,383	1,372	2,882	13.50	213
2006	16,839.72	4,631	4,595	12,244	14.50	844
2007	7,586.41	1,707	1,694	5,893	15.50	380



KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	6,022.80	1,054	1,046	4,977	16.50	302
2009	83,484.83	10,436	10,356	73,129	17.50	4,179
2010	11,209.10	841	835	10,375	18.50	561
	2,280,277.68	1,380,626	1,370,000	910,278		114,084
	3,150,811.46	2,251,161	2,240,534	910,278		114,084
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	3.62

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED

NET SALVAGE PERCENT.. 0

1996	10,000.00	10,000	10,000			
1997	260,101.83	260,102	260,102			
1998	314,894.47	314,894	314,894			
1999	178,952.39	178,952	178,952			
2000	57,590.72	57,591	57,591			
2001	60,520.18	60,520	60,520			
2002	107,648.45	107,648	107,648			
2003	2,162.30	2,162	2,162			
	991,870.34	991,869	991,870			

AMORTIZED

SURVIVOR CURVE.. 8-SQUARE

NET SALVAGE PERCENT.. 0

2005	442,072.85	359,184	359,200	82,873	1.50	55,249
2006	76,095.59	52,316	52,318	23,777	2.50	9,511
2007	67,435.94	37,933	37,935	29,501	3.50	8,429
2008	221,853.92	97,061	97,065	124,789	4.50	27,731
2010	445,541.42	83,539	83,543	361,999	6.50	55,692
2011	106,216.23	6,639	6,639	99,577	7.50	13,277
	1,359,215.95	636,672	636,700	722,516		169,889
	2,351,086.29	1,628,541	1,628,570	722,516		169,889

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 7.23

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	23,510.97	23,511	23,511			
1996	32,436.13	32,436	32,436			
1997	65,215.27	65,215	65,215			
2000	33,336.39	33,336	33,336			
2001	1,690.96	1,691	1,691			
2002	27,273.75	27,274	27,273			
	183,463.47	183,463	183,463			
AMORTIZED						
SURVIVOR CURVE.. 9-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	153,521.99	76,761	76,762	76,760	4.50	17,058
2008	212,748.48	82,736	82,738	130,011	5.50	23,638
	366,270.47	159,497	159,500	206,770		40,696
	549,733.94	342,960	342,963	206,770		40,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 7.40

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
2004	20,019.38	13,093	18,017			
2005	16,342.45	9,740	14,708			
2006	15,127.69	7,927	13,615			
2007	20,769.33	9,159	18,692			
2010	28,137.77	4,221	17,915	7,409	7.50	988
2011	350,511.38	17,527	74,389	241,071	8.50	28,361
	450,908.00	61,667	157,336	248,481		29,349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	6.51

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
1996	20,504.73	17,819	18,454			
2000	0.02					
2001	23,577.91	18,202	21,220			
2002	0.03					
2003	3,999.34	2,808	3,599			
2005	50,917.03	30,346	45,825			
2006	173,720.92	91,029	153,454	2,895	3.76	770
2007	296,200.17	130,624	220,202	46,378	4.59	10,104
2008	168,500.45	58,639	98,852	52,798	5.52	9,565
2010	106,543.00	15,982	26,942	68,947	7.50	9,193
2011	391,025.04	19,553	32,962	318,961	8.50	37,525
	1,234,988.64	385,002	621,510	489,980		67,157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.44

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +10						
1986	21,164.97	18,080	18,851	197	0.61	197
1992	114,737.36	87,085	90,797	12,467	1.88	6,631
1995	44,957.55	31,560	32,905	7,557	2.64	2,862
1999	45,197.52	28,746	29,971	10,707	3.52	3,042
2000	128,960.37	80,375	83,801	32,263	3.69	8,743
2001	240,888.72	146,340	152,577	64,223	3.90	16,467
2002	491,383.65	287,826	300,093	142,152	4.19	33,926
2003	920,273.32	509,371	531,081	297,165	4.62	64,321
2005	727,891.75	332,465	346,635	308,468	5.91	52,194
2006	493,092.62	194,896	203,202	240,581	6.73	35,748
2007	857,080.00	281,551	293,551	477,821	7.62	62,706
2010	2,603,475.58	292,891	305,374	2,037,754	10.50	194,072
2011	1,516,579.55	56,876	59,300	1,305,622	11.50	113,532
	8,205,682.96	2,348,062	2,448,138	4,936,977		594,441

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 7.24

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0						
NET SALVAGE PERCENT.. +10						
1986	85,699.50	77,130	77,130			
1992	35,262.11	27,293	31,736			
2004	42,999.32	16,318	22,753	15,946	6.94	2,298
2006	85,363.46	25,417	35,440	41,387	8.03	5,154
2007	75,424.10	19,063	26,580	41,302	8.63	4,786
	324,748.49	165,221	193,639	98,635		12,238

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 3.77

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R2						
NET SALVAGE PERCENT.. +10						
1961	7,206.20	6,486	6,486			
1972	88.02	79	79			
1974	365.26	329	329			
1978	7,373.37	6,636	6,636			
1981	3,553.23	3,147	3,198			
1982	19,796.95	17,251	17,817			
1983	7,669.80	6,574	6,903			
1984	678.82	572	611			
1985	5,570.83	4,607	5,014			
1986	17,999.45	14,608	16,200			
1989	13,663.67	10,438	12,297			
1990	53,099.19	39,637	47,789			
1992	96,693.29	68,493	87,024			
1993	110,701.43	76,013	99,631			
1994	56,449.20	37,446	50,804			
1996	3,438.46	2,101	3,095			
1997	1,604.36	934	1,444			
1998	27,269.38	15,043	24,542			
1999	12,907.30	6,703	11,617			
2000	4,297.65	2,084	3,868			
2002	27,505.13	11,344	24,755			
2003	19,821.39	7,408	17,839			
2004	95,650.79	31,953	86,086			
2005	129,016.90	37,771	116,115			
2006	14,670.26	3,681	13,203			
2007	9,184.80	1,906	8,266			
2010	32,479.11	2,304	29,231			
2011	9,267.11	221	85,948			77,608-
	788,021.35	415,769	786,827			77,608-

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



KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. +10						
1999	20,790.50	16,447	14,094	4,617	1.21	3,816
2000	22,667.21	17,402	14,912	5,488	1.47	3,733
2001	28,365.19	20,959	17,960	7,569	1.79	4,228
2002	2,790.19	1,964	1,683	828	2.18	380
2003	6,833.48	4,526	3,878	2,272	2.64	861
2005	152,736.68	84,127	72,091	65,372	3.88	16,848
2006	651,628.54	312,586	267,865	318,601	4.67	68,223
2007	1,694,298.85	677,042	580,180	944,689	5.56	169,908
2008	1,922,623.74	603,896	517,498	1,212,863	6.51	186,308
	4,502,734.38	1,738,949	1,490,161	2,562,300		454,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 10.09

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1967	4,970.48	4,970	4,970			
1974	12,114.72	12,115	12,115			
1976	10,251.45	10,251	10,251			
1977	2,263.46	2,263	2,263			
1980	4,055.79	4,056	4,056			
1985	33,548.70	33,549	33,549			
	67,204.60	67,204	67,205			
AMORTIZED						
SURVIVOR CURVE. . 25-SQUARE						
NET SALVAGE PERCENT. . 0						
1987	3,930.45	3,852	3,792	138	0.50	138
1993	10,804.79	7,996	7,872	2,933	6.50	451
2004	1,632.85	490	482	1,150	17.50	66
2011	28,120.21	562	553	27,567	24.50	1,125
	44,488.30	12,900	12,700	31,788		1,780
	111,692.90	80,104	79,905	31,788		1,780
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT . .					17.9	1.59

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1947	547.31	547	547			
1951	2,537.97	2,538	2,538			
1952	559.71	560	560			
1953	682.95	683	683			
1954	1,325.67	1,326	1,326			
1955	1,906.11	1,906	1,906			
1956	756.09	756	756			
1957	1,592.60	1,593	1,593			
1958	1,217.70	1,218	1,218			
1960	10,429.09	10,429	10,429			
1961	9,696.51	9,697	9,697			
1962	10,670.10	10,670	10,670			
1963	590.75	591	591			
1964	5,909.52	5,910	5,910			
1965	2,824.25	2,824	2,824			
1966	12,405.08	12,405	12,405			
1967	12,972.14	12,972	12,972			
1968	10,922.85	10,923	10,923			
1969	58,681.29	58,681	58,681			
1970	7,804.16	7,804	7,804			
1971	4,665.33	4,665	4,665			
1972	19,595.33	19,595	19,595			
1973	5,035.60	5,036	5,036			
1974	20,111.25	20,111	20,111			
1975	9,086.82	9,087	9,087			
1976	30,998.55	30,999	30,999			
1977	15,786.48	15,786	15,786			
1978	39,456.44	39,456	39,456			
1979	155,642.66	155,643	155,643			
1980	49,617.62	49,618	49,618			
1981	37,409.23	37,409	37,409			
1982	23,061.66	23,062	23,062			
1983	88,808.14	88,808	88,808			
1984	79,006.95	79,007	79,007			
1985	137,676.80	137,677	137,677			
1986	51,238.66	51,239	51,238			
	921,229.37	921,231	921,229			

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	114,505.06	112,215	111,529	2,976	0.50	2,976
1988	84,907.91	79,813	79,325	5,583	1.50	3,722
1989	207,340.92	186,607	185,466	21,875	2.50	8,750
1990	53,900.77	46,355	46,072	7,829	3.50	2,237
1991	33,699.89	27,634	27,465	6,235	4.50	1,386
1992	100,866.82	78,676	78,195	22,672	5.50	4,122
1993	178,019.37	131,734	130,929	47,091	6.50	7,245
1994	30,971.42	21,680	21,547	9,424	7.50	1,257
1995	81,934.52	54,077	53,746	28,188	8.50	3,316
1996	189,473.23	117,473	116,755	72,718	9.50	7,655
1997	629,249.05	364,964	362,733	266,516	10.50	25,382
1998	136,464.47	73,691	73,241	63,224	11.50	5,498
1999	62,320.30	31,160	30,970	31,351	12.50	2,508
2000	62,707.28	28,845	28,669	34,039	13.50	2,521
2001	143,078.47	60,093	59,726	83,353	14.50	5,748
2002	64,055.69	24,341	24,192	39,863	15.50	2,572
2003	53,317.79	18,128	18,017	35,301	16.50	2,139
2004	99,550.92	29,865	29,682	69,868	17.50	3,992
2005	327,018.00	85,025	84,505	242,513	18.50	13,109
2006	190,186.01	41,841	41,585	148,601	19.50	7,621
2007	183,691.62	33,064	32,862	150,830	20.50	7,358
2008	225,006.18	31,501	31,308	193,698	21.50	9,009
2009	32,297.19	3,230	3,210	29,087	22.50	1,293
2010	83,409.94	5,005	4,974	78,436	23.50	3,338
2011	266,359.33	5,327	5,294	261,065	24.50	10,656
	3,634,332.15	1,692,344	1,682,000	1,952,332		145,410
	4,555,561.52	2,613,575	2,603,229	1,952,332		145,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 3.19						

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1951	539.00	539	539			
1954	712.79	713	713			
1955	566.76	567	567			
1958	3,787.46	3,787	3,787			
1961	1,276.47	1,276	1,276			
1962	1,895.67	1,896	1,896			
1966	2,401.19	2,401	2,401			
1968	1,159.46	1,159	1,159			
1969	2,607.26	2,607	2,607			
1971	803.23	803	803			
1972	8,218.93	8,219	8,219			
1973	695.17	695	695			
1974	31,520.93	31,521	31,521			
1975	1,690.77	1,691	1,691			
1976	2,764.27	2,764	2,764			
1977	35,803.46	35,803	35,803			
1978	13,532.14	13,532	13,532			
1979	8,817.69	8,818	8,818			
1980	117,675.06	117,675	117,675			
1981	5,945.94	5,946	5,946			
	242,413.65	242,412	242,414			

AMORTIZED  
SURVIVOR CURVE. . 30-SQUARE  
NET SALVAGE PERCENT. . 0

1982	45,258.04	44,504	44,330	928	0.50	928
1983	19,328.29	18,362	18,290	1,038	1.50	692
1984	41,441.35	37,988	37,839	3,602	2.50	1,441
1985	14,701.40	12,986	12,935	1,766	3.50	505
1986	20,061.00	17,052	16,985	3,076	4.50	684
1987	55,565.67	45,379	45,201	10,364	5.50	1,884
1988	7,171.04	5,617	5,595	2,576	6.50	242
1989	189,231.84	141,924	141,368	47,863	7.50	6,382
1990	142,360.01	102,025	101,626	40,734	8.50	4,792
1991	63,661.62	43,502	43,332	20,330	9.50	2,140
1992	84,171.07	54,711	54,497	29,674	10.50	2,826
1993	61,793.06	38,106	37,957	23,836	11.50	2,073
1994	326,768.84	190,614	189,868	136,901	12.50	10,952
1995	87,394.13	48,067	47,879	39,515	13.50	2,927
1996	43,445.53	22,447	22,359	21,086	14.50	1,454

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	94,773.59	45,807	45,628	49,146	15.50	3,171
1998	47,397.79	21,329	21,246	26,152	16.50	1,585
1999	104,706.43	43,628	43,457	61,249	17.50	3,500
2000	39,151.43	15,008	14,949	24,202	18.50	1,308
2001	92,082.47	32,229	32,103	59,980	19.50	3,076
2002	28,296.47	8,961	8,926	19,371	20.50	945
2003	29,003.43	8,218	8,186	20,818	21.50	968
2004	59,725.05	14,931	14,873	44,852	22.50	1,993
2005	119,636.48	25,922	25,821	93,816	23.50	3,992
2006	13,113.54	2,404	2,395	10,719	24.50	438
2007	0.13		0			
2008	125,487.27	14,641	14,584	110,904	26.50	4,185
2009	431,358.11	35,945	35,804	395,554	27.50	14,384
2010	16,966.99	848	845	16,122	28.50	566
2011	188,126.82	3,136	3,124	185,003	29.50	6,271
	2,592,178.89	1,096,291	1,092,000	1,500,179		86,304
	2,834,592.54	1,338,703	1,334,414	1,500,179		86,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 3.04

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1.5						
NET SALVAGE PERCENT.. +10						
1963	1,084.14	976	976			
1973	5,000.77	4,208	4,501			
1974	2,267.44	1,885	2,041			
1977	2,775.73	2,221	2,498			
1978	1,460.97	1,153	1,315			
1979	5,698.03	4,438	5,128			
1980	8,335.84	6,401	7,502			
1981	834.14	631	751			
1982	917.54	684	826			
1983	904.95	663	814			
1984	1,300.12	937	1,170			
1985	24,215.95	17,128	21,794			
1988	88,925.79	59,116	80,033			
1989	417,715.92	271,364	375,944			
1990	1,899.95	1,203	1,710			
1991	52,175.08	32,145	46,958			
1992	288,153.61	172,343	256,066	3,272	7.38	443
1993	1,211.52	702	1,043	47	7.84	6
1994	96,240.28	53,820	79,965	6,651	8.33	798
1995	29,724.83	15,991	23,759	2,993	8.85	338
1997	43,860.67	21,586	32,072	7,403	9.97	743
1998	16,379.33	7,652	11,369	3,372	10.58	319
1999	0.01					
2000	6,725.90	2,782	4,133	1,920	11.89	161
2001	1,079,918.81	414,838	616,365	355,562	12.61	28,197
2002	52,895.87	18,696	27,779	19,827	13.36	1,484
2003	31,066.20	9,989	14,842	13,118	14.14	928
2005	348,578.79	88,127	130,939	182,782	15.82	11,554
2006	510.99	111	165	295	16.70	18
2007	187,574.59	33,610	49,937	118,880	17.62	6,747
2010	675,017.05	41,147	61,136	546,379	20.51	26,640
2011	404,510.79	8,275	12,295	351,765	21.50	16,361
	3,877,881.60	1,294,822	1,875,826	1,614,267		94,737

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 2.44

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1953	1,104.29	1,104	1,104			
1957	2,254.77	2,255	2,255			
1958	1,649.95	1,650	1,650			
1960	2,767.31	2,767	2,767			
1964	485.63	486	486			
1971	993.41	993	993			
1972	2,052.72	2,053	2,053			
1974	38,891.32	38,891	38,891			
1975	997.00	997	997			
1976	37,756.97	37,757	37,757			
1977	9,499.15	9,499	9,499			
1978	21,205.00	21,205	21,205			
1980	2,195.92	2,196	2,196			
1981	3,169.23	3,169	3,169			
1982	1,409.95	1,410	1,410			
1983	3,998.80	3,999	3,998			
	130,431.42	130,431	130,431			
AMORTIZED						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	5,453.23	5,352	5,353	100	0.50	100
1986	1,086,895.37	1,026,507	1,026,720	60,176	1.50	40,117
1987	57,938.60	52,574	52,585	5,354	2.50	2,142
1988	14,532.85	12,649	12,652	1,881	3.50	537
1989	39,513.85	32,928	32,935	6,579	4.50	1,462
1990	1,428,118.52	1,137,211	1,137,446	290,672	5.50	52,849
1991	407,362.47	309,294	309,358	98,004	6.50	15,078
1992	587,610.13	424,384	424,472	163,138	7.50	21,752
1993	188,427.15	129,108	129,135	59,292	8.50	6,976
1994	140,958.80	91,362	91,381	49,578	9.50	5,219
1995	29,031.14	17,741	17,745	11,286	10.50	1,075
1996	101,850.83	58,470	58,482	43,369	11.50	3,771
1997	171,341.12	92,017	92,036	79,305	12.50	6,344
1998	169,465.74	84,733	84,751	84,715	13.50	6,275
1999	24,341.80	11,269	11,271	13,070	14.50	901
2000	55,498.57	23,639	23,644	31,855	15.50	2,055
2001	109,750.97	42,681	42,690	67,061	16.50	4,064
2002	22,596.77	7,951	7,953	14,644	17.50	837
2003	121.34	38	38	83	18.50	4



KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	19,368.87	5,380	5,381	13,988	19.50	717
2005	16,409.06	3,950	3,951	12,458	20.50	608
2006	1,225,577.48	249,650	249,702	975,876	21.50	45,390
2007	15,204.47	2,534	2,535	12,670	22.50	563
2008	2,004,607.32	259,857	259,911	1,744,697	23.50	74,242
2009	14,153,886.49	1,310,508	1,310,779	12,843,107	24.50	524,208
2010	583,748.69	32,433	32,440	551,309	25.50	21,620
2011	251,409.63	4,656	4,657	246,753	26.50	9,311
	22,911,021.26	5,428,876	5,430,000	17,481,021		848,217
	23,041,452.68	5,559,307	5,560,431	17,481,021		848,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.6	3.68

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1963	734.68	735	735			
1964	720.33	720	720			
1965	643.37	643	643			
1968	4,314.86	4,315	4,315			
1969	1,170.27	1,170	1,170			
1971	753.99	754	754			
1972	739.03	739	739			
1975	4,904.84	4,905	4,905			
1977	5,276.60	5,277	5,277			
1978	1,085.13	1,085	1,085			
1979	2,232.98	2,233	2,233			
1980	3,076.01	3,076	3,076			
1981	2,532.32	2,532	2,532			
1983	1,096.21	1,096	1,096			
1986	11,480.44	11,480	11,480			
	40,761.06	40,760	40,761			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	2,113.21	2,071	2,067	46	0.50	46
1988	6,352.98	5,972	5,962	391	1.50	261
1989	28,720.97	25,849	25,804	2,917	2.50	1,167
1990	16,834.99	14,478	14,453	2,382	3.50	681
1991	2,406.56	1,973	1,970	437	4.50	97
1992	5,362.04	4,182	4,175	1,187	5.50	216
1993	514.70	381	380	134	6.50	21
1994	4,215.04	2,951	2,946	1,269	7.50	169
1995	6,569.26	4,336	4,328	2,241	8.50	264
1997	38,715.59	22,455	22,416	16,300	10.50	1,552
2004	3,385.59	1,016	1,014	2,371	17.50	135
2008	7,696.04	1,077	1,075	6,621	21.50	308
2009	2,546.62	255	255	2,292	22.50	102
2010	5,446.09	327	326	5,120	23.50	218
	130,879.68	87,323	87,170	43,710		5,237
	171,640.74	128,083	127,931	43,710		5,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 3.05						

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KCP&L - GREATER MISSOURI OPERATIONS  
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED  
ANNUAL AND ACCRUED DEPRECIATION AS OF DECEMBER 31, 2011

ACCOUNT		SURVIVOR	NET	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	SALVAGE	AS OF	RESERVE	ACCRUALS	AMOUNT	RATE	REMAINING
		(2)	PERCENT	DECEMBER 31, 2011	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
<b>GENERAL PLANT</b>									
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.5	0	11,260,854.98	(567,815)	11,828,470	338,922	2.99	35.1
391.01	OFFICE FURNITURE AND EQUIPMENT								
	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED			24,048.00	24,046	0	0	-	-
	AMORTIZED	20-SQ	0	4,883,176.66	2,585,000	2,298,177	244,244	5.00	9.4
	TOTAL OFFICE FURNITURE AND EQUIPMENT			4,907,222.66	2,609,046	2,298,177	244,244		
391.02	COMPUTERS								
	FULLY ACCRUED			761,618.98	761,619	0	0	-	-
	AMORTIZED	8-SQ	0	7,718,899.11	4,264,000	3,454,899	964,568	12.50	3.6
	TOTAL COMPUTERS			8,480,518.09	5,025,619	3,454,899	964,568		
391.04	SOFTWARE								
	FULLY ACCRUED			9,877,745.86	9,877,746	0	0	-	-
	AMORTIZED	9-SQ	0	10,295,516.59	6,200,000	4,095,517	1,143,527	11.11	3.6
	TOTAL SOFTWARE			20,173,262.45	16,077,746	4,095,517	1,143,527		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			33,536,957.20	23,688,365	9,848,593	2,352,339		
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	10-S3	0	15,632.55	7,135	8,498	2,190	14.01	3.9
393.00	STORES EQUIPMENT	25-SQ	0	10,300.26	4,930	5,370	412	4.00	13.0
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	25-SQ	0	22,435.29	17,930	4,505	1,122	5.00	4.0
396.00	POWER OPERATED EQUIPMENT	20-S1.5	0	21,955.40	23,632	(2,577)	0	0.00	-
397.00	COMMUNICATION EQUIPMENT	27-SQ	0	1,190,580.64	279,000	911,561	44,037	3.70	20.7
398.00	MISCELLANEOUS EQUIPMENT	25-SQ	0	71,013.82	26,400	44,614	2,840	4.00	15.7
	<b>TOTAL GENERAL PLANT</b>			<b>48,152,856.14</b>	<b>23,583,823</b>	<b>22,649,034</b>	<b>2,739,882</b>	<b>5.94</b>	<b>8.3</b>
<b>UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>									
	OFFICE FURNITURE AND EQUIPMENT								
391.01	OFFICE FURNITURE AND EQUIPMENT				(2,087,204.00)		208,720 *		
391.02	COMPUTERS				(6,260,331.00)		826,033 *		
391.04	SOFTWARE				(12,975,359.00)		1,297,536 *		
393.00	STORES EQUIPMENT				8,146.00		(615) *		
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT				(27,119.00)		2,712 *		
397.00	COMMUNICATION EQUIPMENT				(923,682.00)		92,366 *		
398.00	MISCELLANEOUS EQUIPMENT				9,166.00		(917) *		
	<b>TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>				<b>(23,258,381)</b>		<b>2,235,836</b>		
	<b>TOTAL ELECTRIC PLANT</b>			<b>48,152,856.14</b>	<b>1,245,482</b>	<b>22,649,034</b>	<b>4,985,898</b>		

\* 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1984	464,416.98	212,703	53,086-	517,503	24.39	21,218
1985	55,403.46	24,562	6,130-	61,533	25.05	2,456
1986	140,711.60	60,286	15,046-	155,758	25.72	6,056
1987	336,480.20	139,077	34,711-	371,191	26.40	14,060
1989	11,871.41	4,543	1,134-	13,005	27.78	468
1990	26,647.65	9,783	2,442-	29,090	28.48	1,021
1991	192,355.86	67,580	16,867-	209,223	29.19	7,168
1992	213,692.12	71,707	17,897-	231,589	29.90	7,745
1993	442,365.55	141,261	35,256-	477,622	30.63	15,593
1994	54,686.34	16,576	4,137-	58,823	31.36	1,876
1996	34,783.00	9,407	2,348-	37,131	32.83	1,131
1997	1,025,733.48	260,311	64,968-	1,090,701	33.58	32,481
1998	203,662.03	48,290	12,052-	215,714	34.33	6,284
1999	52,601.96	11,584	2,891-	55,493	35.09	1,581
2000	65,131.39	13,243	3,305-	68,436	35.85	1,909
2001	3,293,968.71	613,403	153,093-	3,447,062	36.62	94,131
2002	2,186,109.46	369,693	92,268-	2,278,377	37.39	60,935
2003	47,781.99	7,252	1,810-	49,592	38.17	1,299
2005	356,772.30	41,703	10,408-	367,180	39.74	9,240
2006	772,241.17	75,537	19,102-	791,343	40.54	19,520
2007	514,426.35	41,838	10,442-	524,868	41.34	12,696
2008	310,021.74	19,705	4,918-	314,940	42.14	7,474
2009	76,589.67	3,489	871-	77,461	42.95	1,804
2010	343,925.64	9,399	2,345-	346,271	43.77	7,911
2011	38,474.92	351	88-	38,563	44.59	865
	11,260,854.98	2,274,283	567,615-	11,828,470		336,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.1	2.99

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	24,046.00	24,046	24,046			
	24,046.00	24,046	24,046			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	176,606.33	145,700	145,660	30,946	3.50	8,842
1996	19,458.70	15,080	15,076	4,383	4.50	974
1997	70,219.53	50,909	50,895	19,324	5.50	3,513
1998	141,677.93	95,633	95,607	46,071	6.50	7,088
1999	390,390.86	243,994	243,927	146,464	7.50	19,529
2000	59,998.63	34,499	34,490	25,509	8.50	3,001
2001	2,755,518.76	1,446,647	1,446,251	1,309,267	9.50	137,818
2002	1,054,519.47	500,897	500,760	553,759	10.50	52,739
2003	10,940.80	4,650	4,649	6,292	11.50	547
2004	2,247.16	843	843	1,404	12.50	112
2005	25,854.88	8,403	8,401	17,454	13.50	1,293
2006	62,897.67	17,297	17,292	45,605	14.50	3,145
2007	32,772.88	7,374	7,372	25,401	15.50	1,639
2008	77,759.92	13,608	13,604	64,156	16.50	3,888
2010	2,313.14	173	173	2,140	18.50	116
	4,883,176.66	2,585,707	2,585,000	2,298,177		244,244
	4,907,222.66	2,609,753	2,609,046	2,298,177		244,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 4.98

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	7,587.12	7,587	7,587			
1998	9,058.03	9,058	9,058			
2000	10,600.56	10,601	10,601			
2001	26,798.73	26,799	26,799			
2002	525,527.29	525,527	525,527			
2003	182,047.25	182,047	182,047			
	761,618.98	761,619	761,619			
AMORTIZED						
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	136,550.68	128,016	127,456	9,095	0.50	9,095
2005	1,445,930.08	1,174,818	1,169,675	276,255	1.50	184,170
2006	2,294,883.20	1,577,732	1,570,825	724,059	2.50	289,624
2007	1,450,155.75	815,713	812,142	638,014	3.50	182,290
2008	246,644.50	107,907	107,435	139,210	4.50	30,936
2009	1,094,079.57	341,900	340,403	753,676	5.50	137,032
2010	567,984.30	106,497	106,031	461,954	6.50	71,070
2011	482,671.03	30,167	30,035	452,636	7.50	60,351
	7,718,899.11	4,282,750	4,264,000	3,454,899		964,568
	8,480,518.09	5,044,369	5,025,619	3,454,899		964,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 11.37

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	268,855.47	268,855	268,855			
1997	577,644.75	577,645	577,645			
1998	398,286.33	398,286	398,286			
1999	4,048,472.84	4,048,473	4,048,473			
2000	208,859.35	208,859	208,859			
2001	2,217,128.46	2,217,128	2,217,128			
2002	2,158,498.66	2,158,499	2,158,499			
	9,877,745.86	9,877,745	9,877,746			
AMORTIZED						
SURVIVOR CURVE.. 9-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	519,585.88	490,718	485,014	34,572	0.50	34,572
2004	682,236.24	568,528	561,920	120,317	1.50	80,211
2005	1,995,414.68	1,441,128	1,424,377	571,038	2.50	228,415
2006	4,822,762.03	2,947,238	2,912,980	1,909,782	3.50	545,652
2007	932,269.72	466,135	460,717	471,553	4.50	104,790
2009	1,217,611.11	338,228	334,297	883,315	6.50	135,895
2010	125,636.93	20,940	20,697	104,940	7.50	13,992
	10,295,516.59	6,272,915	6,200,000	4,095,517		1,143,527
	20,173,262.45	16,150,660	16,077,746	4,095,517		1,143,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.6	5.67



KCP&L - GREATER MISSOURI OPERATIONS  
 ECorp

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2005	15,632.55	9,567	7,135	8,498	3.88	2,190
	15,632.55	9,567	7,135	8,498		2,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.9	14.01

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	4,224.91	2,619	2,620	1,605	9.50	169
2002	6,075.35	2,309	2,310	3,765	15.50	243
	10,300.26	4,928	4,930	5,370		412
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.0	4.00

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	10,584.21	9,102	8,672	1,912	3.50	546
1991	11,851.08	9,718	9,258	2,593	4.50	576
	22,435.29	18,820	17,930	4,505		1,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.0	5.00

KCP&L - GREATER MISSOURI OPERATIONS  
 ECORP

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. 0						
1996	16,659.35	10,179	16,659			
1997	4,396.05	2,569	6,973	2,577-		
	21,055.40	12,748	23,632	2,577-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	18,802.79	8,705	8,740	10,063	14.50	694
2002	283,286.20	99,674	100,079	183,207	17.50	10,469
2003	69,995.86	22,035	22,124	47,872	18.50	2,588
2006	586,326.84	119,435	119,920	466,407	21.50	21,693
2008	176,264.92	22,849	22,942	153,323	23.50	6,524
2009	55,884.03	5,174	5,195	50,689	24.50	2,069
	1,190,560.64	277,872	279,000	911,561		44,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 3.70

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL — (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	54,768.34	23,003	23,005	31,763	14.50	2,191
2002	1,473.48	560	560	913	15.50	59
2006	9,586.81	2,109	2,109	7,478	19.50	383
2008	5,185.19	726	726	4,459	21.50	207
	71,013.82	26,398	26,400	44,614		2,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.7	4.00

## APPENDIX B

**L&P JURISDICTION**



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2011

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(8)/(7)
							AMOUNT (7)	RATE (8)=(7)/(4)	
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.5	(10)	8,169,347.57	2,040,268	6,936,014	254,034	3.11	27.3
391.01	OFFICE FURNITURE AND EQUIPMENT								
	OFFICE FURNITURE AND EQUIPMENT			261,016.18	261,016	0	0	-	-
	FULLY ACCRUED			574,157.14	(79,072)	653,229	189,885	33.07	3.4
	AMORTIZED	20-SQ	0	836,173.32	181,944	653,229	189,885		
	TOTAL OFFICE FURNITURE AND EQUIPMENT								
391.02	COMPUTERS								
	FULLY ACCRUED			964,650.48	964,650	0	0	-	-
	AMORTIZED	8-SQ	0	736,961.88	199,270	189,885	144,626	19.57	1.3
	TOTAL COMPUTERS			1,703,632.46	1,163,920	189,885	144,626		
391.04	SOFTWARE								
	FULLY ACCRUED			167,573.20	167,573	0	0	-	-
	AMORTIZED	6-SQ	0	212,429.46	206,894	5,535	1,006	0.47	5.5
	TOTAL SOFTWARE			380,002.66	374,467	5,535	1,006		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			2,916,808.44	1,720,331	848,649	335,517		
TRANSPORTATION EQUIPMENT									
392.00	AUTOS	7-S4	15	105,889.43	1,872	88,043	13,545	12.79	6.5
392.01	LIGHT TRUCKS	10-S4	15	389,677.70	266,138	125,260	15,811	4.08	7.9
392.02	HEAVY TRUCKS	12-L3	15	3,058,267.06	1,408,002	1,111,525	105,017	3.43	10.6
392.04	TRAILERS	25-R3	15	316,059.70	175,792	92,858	3,789	1.20	24.5
392.05	MEDIUM TRUCKS	11-S3	16	987,319.53	466,142	377,330	77,874	7.86	4.8
	TOTAL TRANSPORTATION EQUIPMENT			4,862,423.42	2,338,044	1,795,017	216,136	4.46	8.3
393.00	STORES EQUIPMENT								
	FULLY ACCRUED			193,643.80	193,644	0	0	-	-
	AMORTIZED	25-SQ	0	11,886.58	22,489	(10,602)	0	-	-
	TOTAL STORES EQUIPMENT			205,530.38	216,133	(10,602)	0		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT								
	FULLY ACCRUED			313,946.89	313,947	0	0	-	-
	AMORTIZED	25-SQ	0	1,858,864.43	1,037,720	821,144	62,332	3.35	13.2
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			2,172,811.12	1,351,667	821,144	62,332		
395.00	LABORATORY EQUIPMENT								
	FULLY ACCRUED			66,856.56	66,857	0	0	-	-
	AMORTIZED	30-SQ	0	776,630.59	505,806	270,626	13,037	1.68	20.8
	TOTAL LABORATORY EQUIPMENT			843,487.15	572,663	270,626	13,037		
396.00	POWER OPERATED EQUIPMENT	19-S1.5	10	1,488,690.67	296,552	1,025,160	69,318	4.72	14.8
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			370,882.62	370,883	0	0	-	-
	AMORTIZED	27-SQ	0	5,182,553.04	240,154	4,942,399	306,207	5.91	16.1
	TOTAL COMMUNICATION EQUIPMENT			5,553,235.66	610,837	4,942,399	306,207		
398.00	MISCELLANEOUS EQUIPMENT								
	FULLY ACCRUED			10,735.60	10,736	0	0	-	-
	AMORTIZED	25-SQ	0	41,485.47	34,242	7,243	322	0.76	22.5
	TOTAL MISCELLANEOUS EQUIPMENT			52,221.07	44,978	7,243	322		
TOTAL GENERAL PLANT				26,236,635.48	9,191,573	16,934,969	1,256,903	4.78	13.2

KCP&L - GREATER MISSOURI OPERATIONS  
I&P JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
1928	32,668.48	34,083	21,724	14,211	2.32	6,125
1946	5,418.47	5,038	3,211	2,749	6.96	395
1948	10,677.56	9,775	6,230	5,515	7.55	730
1967	16,823.65	12,461	7,942	10,564	14.70	719
1974	9,481.93	6,186	3,943	6,487	18.31	354
1975	754,182.18	481,724	307,044	522,556	18.87	27,692
1976	2,803.67	1,751	1,116	1,968	19.45	101
1979	72,779.21	42,288	26,954	53,103	21.23	2,501
1980	63,953.73	36,207	23,078	47,271	21.84	2,164
1981	22,136.10	12,197	7,774	16,576	22.46	738
1982	2,799,974.52	1,498,930	955,398	2,124,574	23.10	91,973
1983	342,518.80	178,002	113,456	263,315	23.74	11,092
1984	13,805.63	6,955	4,433	10,753	24.39	441
1985	300,865.88	146,721	93,518	237,434	25.05	9,478
1986	461,588.85	217,539	138,656	369,092	25.72	14,350
1987	61,751.93	28,076	17,895	50,032	26.40	1,895
1988	69,340.97	30,357	19,349	56,926	27.09	2,101
1989	30,091.78	12,667	8,074	25,027	27.78	901
1990	54,952.93	22,191	14,144	46,304	28.48	1,626
1991	172,757.88	66,765	42,555	147,479	29.19	5,052
1992	3,298.67	1,218	776	2,853	29.90	95
1993	290,371.25	101,997	65,012	254,396	30.63	8,305
1994	74,105.75	24,708	15,749	65,767	31.36	2,097
1995	68,869.11	21,734	13,853	61,903	32.09	1,929
1996	56,488.47	16,804	10,711	51,426	32.83	1,566
1997	12,572.81	3,510	2,237	11,593	33.58	345
1998	40,313.90	10,515	6,702	37,643	34.33	1,097
1999	38,400.60	9,302	5,929	36,312	35.09	1,035
2001	388,327.71	79,546	50,702	376,458	36.62	10,280
2003	4,172.06	697	444	4,145	38.17	109
2004	4,982.32	737	470	5,011	38.95	129
2005	166,645.47	21,427	13,657	169,653	39.74	4,269
2007	8,847.78	792	505	9,228	41.34	223
2008	58,638.54	4,100	2,613	61,889	42.14	1,469
2009	885,030.71	44,354	28,271	945,263	42.95	22,008
2010	101,025.58	3,037	1,936	109,192	43.77	2,495
2011	658,682.69	6,601	4,207	720,344	44.59	16,155
	8,159,347.57	3,200,992	2,040,268	6,935,014		254,034

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 3.11

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1974	2,106.00	2,106	2,106			
1975	6,131.34	6,131	6,131			
1976	4,109.34	4,109	4,109			
1980	5,647.60	5,648	5,648			
1981	10,740.17	10,740	10,740			
1982	9,237.84	9,238	9,238			
1983	5,607.35	5,607	5,607			
1984	1,955.00	1,955	1,955			
1985	4,807.24	4,807	4,807			
1986	167.81	168	168			
1987	8,627.18	8,627	8,627			
1988	18,691.13	18,691	18,691			
1989	86,011.97	86,012	86,012			
1990	14,913.22	14,913	14,913			
1991	82,262.99	82,263	82,263			
	261,016.18	261,015	261,016			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	59,620.30	58,130	12,457-	72,077	0.50	72,077
1993	44,659.82	41,310	8,853-	53,512	1.50	35,675
1994	7,498.00	6,561	1,406-	8,904	2.50	3,562
1995	30,411.27	25,089	5,376-	35,788	3.50	10,225
1996	82,503.61	63,940	13,702-	96,206	4.50	21,379
1997	101,371.03	73,494	15,750-	117,121	5.50	21,295
1998	20,009.05	13,506	2,894-	22,903	6.50	3,524
1999	39,360.65	24,600	5,272-	44,632	7.50	5,951
2000	1,817.51	1,045	224-	2,041	8.50	240
2001	52,511.72	27,569	5,908-	58,420	9.50	6,149
2002	26,558.45	12,615	2,703-	29,262	10.50	2,787
2004	2,446.50	917	197-	2,643	12.50	211
2006	16,601.49	4,565	978-	17,580	14.50	1,212

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	13,698.04	3,082	660-	14,359	15.50	926
2008	63,477.25	11,109	2,381-	65,858	16.50	3,991
2009	11,612.45	1,452	311-	11,924	17.50	681
	574,157.14	368,984	79,072-	653,229		189,885
	835,173.32	629,999	181,944	653,229		189,885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 22.74

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1994	21,427.64	21,428	21,428			
1995	15,594.47	15,594	15,594			
1996	7,353.52	7,354	7,354			
1997	7,835.24	7,835	7,835			
1998	115,574.56	115,575	115,575			
1999	26,409.24	26,409	26,409			
2000	35,035.93	35,036	35,036			
2001	22,933.79	22,934	22,934			
2002	712,486.09	712,486	712,486			
	964,650.48	964,651	964,650			
AMORTIZED						
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	181,097.32	147,142	91,263	89,834	1.50	59,889
2006	39,647.23	27,257	16,906	22,741	2.50	9,096
2008	200,892.83	87,891	54,513	146,379	4.50	32,529
2010	313,244.60	58,733	36,429	276,816	6.50	42,587
2011	4,100.00	256	159	3,941	7.50	525
	738,981.98	321,279	199,270	539,712		144,626
	1,703,632.46	1,285,930	1,163,920	539,712		144,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.7	8.49

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	136,668.62	136,669	136,669			
1998	9,811.39	9,811	9,811			
1999	14,577.27	14,577	14,577			
2000	6,515.92	6,516	6,516			
	167,573.20	167,573	167,573			
AMORTIZED						
SURVIVOR CURVE.. 9-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,578.25	3,815	4,578			
2007	126,464.39	63,232	126,464			
2008	81,386.82	31,651	75,851	5,535	5.50	1,006
	212,429.46	98,698	206,894	5,535		1,006
	380,002.66	266,271	374,467	5,535		1,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	0.26

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-S4						
NET SALVAGE PERCENT.. +15						
2011	105,899.43	6,430	1,972	88,043	6.50	13,545
	105,899.43	6,430	1,972	88,043		13,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 12.79

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S4						
NET SALVAGE PERCENT.. +15						
2002	2,216.38	1,582	1,884			
2003	21,413.41	14,361	18,201			
2005	85,857.15	46,779	72,979			
2007	92,322.44	35,313	62,952	15,522	5.50	2,822
2008	37,805.27	11,247	20,050	12,084	6.50	1,859
2010	123,306.63	15,722	28,027	76,784	8.50	9,033
2011	26,956.42	1,146	2,043	20,870	9.50	2,197
	389,877.70	126,150	206,136	125,260		15,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 4.08



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +15						
1979	37,456.80	31,838	31,838			
1992	126,028.05	90,341	107,124			
1993	152,786.70	106,817	129,869			
1995	46,171.86	30,612	39,246			
1997	43,372.50	27,220	36,867			
1998	202,154.17	124,005	171,831			
1999	24,450.76	14,687	20,783			
2000	23,330.33	13,733	19,831			
2002	323,536.22	178,982	275,006			
2003	220,496.94	115,265	187,422			
2007	323,667.27	100,418	206,922	68,195	7.62	8,949
2010	1,022,545.15	108,645	223,875	645,288	10.50	61,456
2011	512,270.31	18,144	37,388	398,042	11.50	34,612
	3,058,267.06	960,707	1,488,002	1,111,525		105,017
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 3.43						

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. +15						
1984	1,816.64	1,298	1,544			
1985	7,485.36	5,248	6,363			
1991	6,444.85	3,828	5,478			
1992	26,700.82	15,270	22,696			
1993	4,617.70	2,534	3,925			
1994	2,328.77	1,222	1,979			
1995	30,436.24	15,212	25,871			
1997	18,755.14	8,398	15,942			
2003	9,652.05	2,655	8,204			
2005	2,835.00	602	2,410			
2006	8,023.49	1,451	6,820			
2007	1,085.00	161	922			
2008	13,298.64	1,542	11,304			
2011	182,580.00	3,042	62,334	92,859	24.51	3,789
	316,059.70	62,463	175,792	92,859		3,789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 1.20

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S3						
NET SALVAGE PERCENT.. +15						
1988	29,289.61	24,896	24,896			
1992	23,849.67	19,719	18,942	1,330	0.30	1,330
1994	35,673.16	28,696	27,565	2,757	0.59	2,757
1995	49,173.32	38,910	37,376	4,421	0.76	4,421
2000	22,667.20	15,782	15,160	4,107	1.99	2,064
2001	26,478.69	17,658	16,962	5,545	2.37	2,340
2002	41,052.68	25,917	24,895	10,000	2.83	3,534
2003	27,927.38	16,444	15,796	7,942	3.38	2,350
2004	121,953.03	65,778	63,185	40,475	4.02	10,068
2005	145,321.44	69,959	67,202	56,321	4.77	11,807
2006	11,573.41	4,820	4,630	5,207	5.61	928
2007	431,313.72	148,645	142,786	223,831	6.54	34,225
2008	26,046.22	7,024	6,747	15,392	7.51	2,050
	992,319.53	484,248	466,142	377,330		77,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 7.85

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1982	28,897.82	28,898	28,898			
1983	14,144.66	14,145	14,145			
1984	116,280.12	116,280	116,280			
1986	34,321.20	34,321	34,321			
	193,643.80	193,644	193,644			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	9,210.42	9,026	9,210			
1993	1,836.34	1,359	1,836			
1998	839.82	454	11,442	10,602-		
	11,886.58	10,839	22,489	10,602-		
	205,530.38	204,483	216,133	10,602-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1954	584.24	584	584			
1960	1,063.72	1,064	1,064			
1965	4,700.91	4,701	4,701			
1967	1,372.20	1,372	1,372			
1969	1,688.51	1,689	1,689			
1970	685.94	686	686			
1971	579.19	579	579			
1972	11,830.71	11,831	11,831			
1973	1,565.24	1,565	1,565			
1974	9,891.70	9,892	9,892			
1975	19,372.65	19,373	19,373			
1976	5,714.48	5,714	5,714			
1977	2,545.88	2,546	2,546			
1978	12,497.87	12,498	12,498			
1979	12,605.78	12,606	12,606			
1980	10,710.70	10,711	10,711			
1981	22,378.70	22,379	22,379			
1982	25,760.12	25,760	25,760			
1983	47,936.92	47,937	47,937			
1984	26,305.17	26,305	26,305			
1985	55,189.01	55,189	55,189			
1986	38,967.05	38,967	38,967			
	313,946.69	313,948	313,947			

AMORTIZED  
SURVIVOR CURVE.. 25-SQUARE  
NET SALVAGE PERCENT.. 0

1987	70,046.56	68,646	70,047			
1988	116,460.61	109,473	114,789	1,672	1.50	1,115
1989	24,579.24	22,121	23,195	1,384	2.50	554
1990	78,145.61	67,205	70,468	7,677	3.50	2,193
1991	52,795.82	43,293	45,395	7,401	4.50	1,645
1992	69,419.58	54,147	56,776	12,643	5.50	2,299
1993	71,956.33	53,248	55,834	16,123	6.50	2,480
1994	273,153.01	191,207	200,491	72,662	7.50	9,688
1995	210,258.53	138,771	145,509	64,749	8.50	7,618
1996	75,966.82	47,099	49,386	26,581	9.50	2,798
1997	69,693.83	40,422	42,385	27,309	10.50	2,601
1998	84,843.94	45,816	48,041	36,803	11.50	3,200
1999	39,637.13	19,819	20,781	18,856	12.50	1,508

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	38,532.65	17,725	18,586	19,947	13.50	1,478
2002	4,792.76	1,821	1,909	2,883	15.50	186
2003	19,143.57	6,509	6,825	12,319	16.50	747
2004	23,689.95	7,107	7,452	16,238	17.50	928
2005	88,214.52	22,936	24,050	64,165	18.50	3,468
2006	25,631.10	5,639	5,913	19,718	19.50	1,011
2007	16,569.67	2,983	3,128	13,442	20.50	656
2008	108,753.00	15,225	15,964	92,789	21.50	4,316
2009	34,652.75	3,465	3,633	31,019	22.50	1,379
2010	39,794.10	2,388	2,504	37,290	23.50	1,587
2011	222,133.35	4,443	4,659	217,475	24.50	8,877
	1,858,864.43	991,508	1,037,720	821,144		62,332
	2,172,811.12	1,305,456	1,351,667	821,144		62,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 2.87

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1957	4,512.71	4,513	4,513			
1960	1,393.91	1,394	1,394			
1963	520.09	520	520			
1964	1,057.59	1,058	1,058			
1966	821.92	822	822			
1969	1,267.94	1,268	1,268			
1970	1,400.42	1,400	1,400			
1971	568.61	569	569			
1972	1,640.29	1,640	1,640			
1975	8,010.62	8,011	8,011			
1977	828.82	829	829			
1978	14,729.88	14,730	14,730			
1979	24,806.77	24,807	24,807			
1980	534.71	535	535			
1981	4,762.28	4,762	4,763			
	66,856.56	66,858	66,857			
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	30,657.79	30,147	30,658			
1983	23,322.62	22,156	23,323			
1984	12,433.03	11,397	12,433			
1985	18,156.72	16,038	18,157			
1986	8,074.34	6,863	8,074			
1987	11,088.39	9,056	11,088			
1988	18,936.59	14,834	18,937			
1989	42,616.77	31,963	42,617			
1990	31,726.92	22,738	30,893	834	8.50	98
1991	93,274.30	63,737	86,597	6,677	9.50	703
1992	50,478.52	32,811	44,579	5,900	10.50	562
1993	8,576.15	5,289	7,186	1,390	11.50	121
1994	28,958.12	16,892	22,950	6,008	12.50	481
1995	34,423.12	18,933	25,723	8,700	13.50	644
1996	7,966.08	4,116	5,592	2,374	14.50	164
1997	34,352.47	16,604	22,559	11,793	15.50	761
1998	31,598.24	14,219	19,319	12,279	16.50	744
1999	10,112.14	4,213	5,724	4,388	17.50	251
2001	29,376.35	10,282	13,970	15,407	19.50	790
2002	18,311.83	5,799	7,879	10,433	20.50	509

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	38,178.49	10,817	14,697	23,482	21.50	1,092
2004	49,214.04	12,304	16,717	32,497	22.50	1,444
2006	11,899.70	2,182	2,965	8,935	24.50	365
2007	4,504.72	676	918	3,586	25.50	141
2008	38,340.82	4,473	6,077	32,264	26.50	1,218
2009	29,688.54	2,474	3,361	26,327	27.50	957
2010	34,040.06	1,702	2,312	31,728	28.50	1,113
2011	26,523.73	442	601	25,923	29.50	879
	776,830.59	393,157	505,906	270,925		13,037
	843,687.15	460,015	572,763	270,925		13,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.8	1.55



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S1.5						
NET SALVAGE PERCENT.. +10						
1986	6,229.57	4,642	4,676	931	3.27	285
1990	908.25	623	628	189	4.53	42
1991	74,448.58	49,759	50,123	16,881	4.89	3,452
1992	185.64	121	122	45	5.26	9
1993	3,049.07	1,927	1,941	803	5.66	142
1994	18,440.59	11,286	11,369	5,228	6.08	860
1995	56,417.54	33,325	33,569	17,207	6.53	2,635
1997	4,277.21	2,328	2,345	1,504	7.51	200
2003	247,042.91	89,989	90,647	131,692	11.31	11,644
2005	134,156.37	38,764	39,047	81,694	12.90	6,333
2006	22,440.78	5,570	5,611	14,586	13.76	1,060
2007	5,498.25	1,133	1,141	3,807	14.65	260
2010	719,101.01	50,753	51,124	596,067	17.51	34,042
2011	176,394.90	4,178	4,209	154,546	18.50	8,354
	1,468,590.67	294,398	296,552	1,025,180		69,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.8	4.72

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1948	4,233.95	4,234	4,234			
1962	595.40	595	595			
1965	475.24	475	475			
1966	1,394.39	1,394	1,394			
1967	3,829.06	3,829	3,829			
1968	1,594.47	1,594	1,594			
1969	17,785.33	17,785	17,785			
1970	4,985.48	4,985	4,985			
1971	5,046.91	5,047	5,047			
1972	3,546.37	3,546	3,546			
1973	12,330.08	12,330	12,330			
1974	7,272.24	7,272	7,272			
1975	11,514.36	11,514	11,514			
1976	17,623.03	17,623	17,623			
1977	7,973.88	7,974	7,974			
1978	18,597.50	18,598	18,598			
1979	28,737.97	28,738	28,738			
1980	30,012.88	30,013	30,013			
1981	87,301.91	87,302	87,302			
1982	63,415.42	63,415	63,415			
1983	34,916.01	34,916	34,916			
1984	7,500.74	7,501	7,501			
	370,682.62	370,680	370,683			
AMORTIZED						
SURVIVOR CURVE . 27-SQUARE						
NET SALVAGE PERCENT. . 0						
1985	10,070.72	9,884	2,455	7,615	0.50	7,615
1986	86,765.20	81,945	20,357	66,408	1.50	44,272
1987	42,899.87	38,928	9,671	33,229	2.50	13,292
1988	15,483.38	13,476	3,348	12,136	3.50	3,467
1989	63,908.75	53,257	13,230	50,678	4.50	11,262
1991	144,420.65	109,653	27,241	117,180	6.50	18,028
1992	20,342.10	14,691	3,650	16,692	7.50	2,226
1993	48,842.61	33,466	8,314	40,529	8.50	4,768
1994	59,727.94	38,713	9,617	50,111	9.50	5,275
1995	64,576.46	39,463	9,804	54,773	10.50	5,216
1996	9,674.28	5,554	1,380	8,295	11.50	721
1997	59,688.20	32,055	7,963	51,725	12.50	4,138
1998	108,281.31	54,141	13,450	94,831	13.50	7,025

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	19,809.96	9,171	2,278	17,532	14.50	1,209
2000	27,771.35	11,829	2,939	24,833	15.50	1,602
2001	3,996.36	1,554	386	3,610	16.50	219
2002	30,470.64	10,721	2,663	27,807	17.50	1,589
2003	7,034.39	2,214	550	6,484	18.50	350
2004	484.00	134	33	451	19.50	23
2006	3,569.20	727	181	3,389	21.50	158
2007	8,926.71	1,488	370	8,557	22.50	380
2008	277,407.24	35,960	8,933	268,474	23.50	11,424
2009	3,855,324.56	356,965	88,679	3,766,645	24.50	153,741
2010	182,744.25	10,153	2,522	180,222	25.50	7,068
2011	30,332.91	562	140	30,193	26.50	1,139
	5,182,553.04	966,704	240,154	4,942,399		306,207
	5,553,235.66	1,337,384	610,837	4,942,399		306,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.1	5.51

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1971	885.95	886	886			
1978	1,053.89	1,054	1,054			
1981	1,351.08	1,351	1,351			
1983	3,842.94	3,843	3,843			
1985	3,601.74	3,602	3,602			
	10,735.60	10,736	10,736			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	2,292.72	2,155	2,293			
1990	5,466.24	4,701	5,466			
1991	8,635.00	7,081	8,635			
1993	1,951.09	1,444	1,951			
1995	4,957.19	3,272	4,957			
1996	4,869.90	3,019	4,870			
1998	841.26	454	841			
2006	2,687.29	591	2,041	646	19.50	33
2008	4,210.69	589	2,034	2,177	21.50	101
2010	5,574.09	334	1,153	4,421	23.50	188
	41,485.47	23,640	34,242	7,243		322
	52,221.07	34,376	44,978	7,243		322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.5	0.62

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KCP&L - GREATER MISSOURI OPERATIONS  
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(8)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	45-R2.5	(10)	21,338,345.85	3,419,158	20,050,822	629,150	2.95	31.9
OFFICE FURNITURE AND EQUIPMENT									
391.01	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED	20-SQ	0	870,533.76 <u>2,280,277.68</u>	870,534 <u>1,248,810</u>	0 <u>1,033,668</u>	0 <u>145,552</u>	- 6.38	- 7.1
	TOTAL OFFICE FURNITURE AND EQUIPMENT			3,150,811.46	2,117,144	1,033,668	145,552		
391.02	COMPUTERS FULLY ACCRUED AMORTIZED	8-SQ	0	991,870.34 <u>1,359,216.95</u>	991,870 <u>(42,432)</u>	0 <u>1,401,648</u>	0 <u>496,857</u>	- 38.55	- 2.8
	TOTAL COMPUTERS			2,351,086.29	949,438	1,401,648	496,857		
391.04	SOFTWARE FULLY ACCRUED AMORTIZED	9-SQ	0	183,483.47 <u>366,270.47</u>	183,463 <u>65,490</u>	0 <u>300,780</u>	0 <u>59,817</u>	- 16.28	- 5.1
	TOTAL SOFTWARE			549,733.94	248,953	300,780	59,817		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			6,051,631.69	3,315,535	2,736,096	702,026		
TRANSPORTATION EQUIPMENT									
392.00	AUTOS	9-S3	10	450,808.00	157,336	248,481	29,349	6.51	8.5
392.01	LIGHT TRUCKS	9-S3	10	1,234,988.84	821,510	409,990	67,157	5.44	7.3
392.02	HEAVY TRUCKS	12-L3	10	8,205,682.88	2,448,138	4,838,977	594,441	7.24	8.3
392.03	TRACTORS	12-S0	10	324,748.48	163,639	98,635	12,238	3.77	8.1
392.04	TRAILERS	17-R2	10	788,021.35	786,827	(77,808)	0	-	-
392.05	MEDIUM TRUCKS	10-S3	10	4,502,734.38	1,490,161	2,582,300	454,305	10.09	5.6
	TOTAL TRANSPORTATION EQUIPMENT			15,507,083.82	6,697,611	8,258,765	1,157,490	7.46	7.1
393.00	STORES EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	67,204.80 <u>44,486.30</u>	67,205 <u>14,364</u>	0 <u>30,124</u>	0 <u>1,426</u>	- 3.21	- 21.1
	TOTAL STORES EQUIPMENT			111,692.90	81,569	30,124	1,426		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	921,229.37 <u>3,634,332.15</u>	921,229 <u>2,568,515</u>	0 <u>1,065,817</u>	0 <u>52,223</u>	- 1.44	- 20.4
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			4,555,561.52	3,489,744	1,065,817	52,223		
395.00	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	30-SQ	0	242,413.85 <u>3,592,178.88</u>	242,414 <u>1,403,621</u>	0 <u>1,188,558</u>	0 <u>55,185</u>	- 2.13	- 21.6
	TOTAL LABORATORY EQUIPMENT			2,834,592.54	1,648,035	1,188,558	55,185		
396.00	POWER OPERATED EQUIPMENT	22-S1.5	10	3,877,881.80	1,875,826	1,614,267	94,737	2.44	17.0
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	27-SQ	0	130,431.42 <u>22,911,021.26</u>	130,431 <u>6,319,214</u>	0 <u>18,591,807</u>	0 <u>720,531</u>	- 3.14	- 23.0
	TOTAL COMMUNICATION EQUIPMENT			23,041,452.68	6,449,645	18,591,807	720,531		
398.00	MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	40,761.06 <u>130,879.88</u>	40,761 <u>(110,635)</u>	0 <u>241,515</u>	0 <u>61,778</u>	- 47.20	- 3.9
	TOTAL MISCELLANEOUS EQUIPMENT			171,640.74	(69,874)	241,515	61,778		
	TOTAL GENERAL PLANT			77,487,883.34	25,905,248	51,777,771	3,474,528	4.48	14.9

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1933	6,664.57	7,118	4,075	3,256	1.31	2,485
1937	166.19	173	99	84	2.40	35
1940	272.83	279	160	140	3.15	44
1941	4,477.39	4,555	2,608	2,317	3.38	686
1944	748.95	750	429	395	4.03	98
1946	10,538.59	10,441	5,978	5,614	4.47	1,256
1947	881.16	868	497	472	4.70	100
1948	122.34	120	69	66	4.93	13
1949	182.81	178	102	99	5.16	19
1950	12,070.99	11,688	6,692	6,586	5.39	1,222
1951	5,768.09	5,551	3,178	3,167	5.63	563
1952	1,663.89	1,591	911	919	5.88	156
1953	519.05	493	282	289	6.13	47
1955	684.30	641	367	386	6.66	58
1957	652.53	603	345	373	7.22	52
1958	732.44	671	384	422	7.52	56
1961	1,086.69	969	555	640	8.52	75
1962	127.41	112	64	76	8.88	9
1967	2,188.89	1,820	1,042	1,366	10.98	124
1968	2,824.48	2,316	1,326	1,781	11.46	155
1972	1,356.54	1,042	597	895	13.57	66
1973	8,786.54	6,628	3,795	5,870	14.14	415
1974	14,921.79	11,041	6,321	10,093	14.73	685
1976	541,613.56	384,608	220,195	375,580	15.95	23,547
1977	2,867.17	1,991	1,140	2,014	16.59	121
1978	1,730.61	1,174	672	1,232	17.24	71
1979	338,172.71	224,020	128,255	243,735	17.90	13,616
1980	21,751.19	14,047	8,042	15,884	18.58	855
1981	128,345.16	80,724	46,216	94,964	19.27	4,928
1983	464,562.08	276,062	158,050	352,968	20.69	17,060
1984	17,412.89	10,037	5,746	13,408	21.42	626
1985	167,834.74	93,705	53,648	130,970	22.16	5,910
1986	1,603,390.17	865,797	495,684	1,268,045	22.91	55,349
1987	28,436.31	14,827	8,489	22,791	23.67	963
1988	2,259,976.56	1,135,817	650,276	1,835,698	24.44	75,110
1989	85,206.49	41,199	23,587	70,140	25.22	2,781
1990	259,602.68	120,445	68,957	216,606	26.02	8,325
1991	27,684.19	12,303	7,044	23,409	26.82	873
1992	2,454,824.74	1,042,319	596,746	2,103,561	27.63	76,133
1993	1,124,343.53	454,862	260,417	976,361	28.45	34,318
1994	580,215.26	222,955	127,646	510,591	29.28	17,438
1995	258,430.57	94,001	53,817	230,457	30.12	7,651
1996	33,009.81	11,321	6,481	29,830	30.97	963
1997	105,677.15	34,021	19,478	96,767	31.83	3,040

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ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1998	273,014.61	82,154	47,035	253,281	32.69	7,748
1999	88,805.42	24,812	14,205	83,481	33.57	2,487
2000	90,172.09	23,254	13,313	85,876	34.45	2,493
2001	13,079.11	3,092	1,770	12,617	35.33	357
2002	70,121.33	15,033	8,607	68,526	36.23	1,891
2003	69,516.47	13,374	7,657	68,811	37.13	1,853
2004	47,250.34	8,050	4,609	47,366	38.03	1,245
2005	294,125.29	43,496	24,902	298,636	38.95	7,667
2006	34,595.71	4,347	2,489	35,566	39.86	892
2007	35,678.37	3,672	2,102	37,144	40.79	911
2008	1,477,490.11	118,821	68,027	1,557,212	41.71	37,334
2009	6,905,805.78	396,683	227,108	7,369,278	42.65	172,785
2010	605,696.04	20,874	11,951	654,315	43.59	15,011
2011	748,469.15	8,595	4,921	818,395	44.53	18,379
	21,336,345.85	5,972,140	3,419,158	20,050,822		629,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.9 2.95



KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1980	8,262.39	8,262	8,262			
1981	6,286.91	6,287	6,287			
1982	18,494.53	18,495	18,495			
1983	37,675.83	37,676	37,676			
1984	79,839.58	79,840	79,840			
1985	9,106.70	9,107	9,107			
1986	12,605.87	12,606	12,606			
1987	12,118.53	12,119	12,119			
1988	37,128.36	37,128	37,128			
1989	598,636.98	598,637	598,637			
1990	19,535.34	19,535	19,535			
1991	30,842.76	30,843	30,843			
	870,533.78	870,535	870,534			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	105,543.97	102,905	92,916	12,628	0.50	12,628
1993	112,155.34	103,744	93,674	18,482	1.50	12,321
1994	124,873.49	109,264	98,658	26,216	2.50	10,486
1995	31,484.96	25,975	23,454	8,031	3.50	2,295
1996	835.25	647	584	251	4.50	56
1997	193,878.54	140,562	126,918	66,961	5.50	12,175
1998	135,696.68	91,595	82,704	52,993	6.50	8,153
1999	248,025.28	155,016	139,969	108,057	7.50	14,408
2000	193,746.40	111,404	100,590	93,156	8.50	10,960
2001	909,848.10	477,670	431,303	478,545	9.50	50,373
2002	53,935.25	25,619	23,132	30,803	10.50	2,934
2003	17,017.84	7,233	6,531	10,487	11.50	912
2004	23,839.13	8,940	8,072	15,767	12.50	1,261
2005	4,254.59	1,383	1,249	3,006	13.50	223
2006	16,839.72	4,631	4,181	12,658	14.50	873
2007	7,586.41	1,707	1,541	6,045	15.50	390

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	6,022.80	1,054	952	5,071	16.50	307
2009	83,484.83	10,436	9,423	74,062	17.50	4,232
2010	11,209.10	841	759	10,450	18.50	565
	2,280,277.68	1,380,626	1,246,610	1,033,668		145,552
	3,150,811.46	2,251,161	2,117,144	1,033,668		145,552
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 4.62

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	10,000.00	10,000	10,000			
1997	260,101.83	260,102	260,102			
1998	314,894.47	314,894	314,894			
1999	178,952.39	178,952	178,952			
2000	57,590.72	57,591	57,591			
2001	60,520.18	60,520	60,520			
2002	107,648.45	107,648	107,648			
2003	2,162.30	2,162	2,162			
	991,870.34	991,869	991,870			
AMORTIZED						
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	442,072.85	359,184	23,938-	466,011	1.50	310,674
2006	76,095.59	52,316	3,487-	79,582	2.50	31,833
2007	67,435.94	37,933	2,528-	69,964	3.50	19,990
2008	221,853.92	97,061	6,469-	228,323	4.50	50,738
2010	445,541.42	83,539	5,568-	451,109	6.50	69,401
2011	106,216.23	6,639	442-	106,659	7.50	14,221
	1,359,215.95	636,672	42,432-	1,401,648		496,857
	2,351,086.29	1,628,541	949,438	1,401,648		496,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 21.13

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	23,510.97	23,511	23,511			
1996	32,436.13	32,436	32,436			
1997	65,215.27	65,215	65,215			
2000	33,336.39	33,336	33,336			
2001	1,690.96	1,691	1,691			
2002	27,273.75	27,274	27,274			
	183,463.47	183,463	183,463			
AMORTIZED						
SURVIVOR CURVE.. 9-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	153,521.99	76,761	31,518	122,004	4.50	27,112
2008	212,748.48	82,736	33,972	178,777	5.50	32,505
	366,270.47	159,497	65,490	300,780		59,617
	549,733.94	342,960	248,953	300,780		59,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.0	10.84

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
2004	20,019.38	13,093	18,017			
2005	16,342.45	9,740	14,708			
2006	15,127.69	7,927	13,615			
2007	20,769.33	9,159	18,692			
2010	28,137.77	4,221	17,915	7,409	7.50	988
2011	350,511.38	17,527	74,389	241,071	8.50	28,361
	450,908.00	61,667	157,336	248,481		29,349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	6.51

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
1996	20,504.73	17,819	18,454			
2000	0.02					
2001	23,577.91	18,202	21,220			
2002	0.03					
2003	3,999.34	2,808	3,599			
2005	50,917.03	30,346	45,825			
2006	173,720.92	91,029	153,454	2,895	3.76	770
2007	296,200.17	130,624	220,202	46,378	4.59	10,104
2008	168,500.45	58,639	98,852	52,798	5.52	9,565
2010	106,543.00	15,982	26,942	68,947	7.50	9,193
2011	391,025.04	19,553	32,962	318,961	8.50	37,525
	1,234,988.64	385,002	621,510	489,980		67,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.44						

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +10						
1986	21,164.97	18,080	18,851	197	0.61	197
1992	114,737.36	87,085	90,797	12,467	1.88	6,631
1995	44,957.55	31,560	32,905	7,557	2.64	2,862
1999	45,197.52	28,746	29,971	10,707	3.52	3,042
2000	128,960.37	80,375	83,801	32,263	3.69	8,743
2001	240,888.72	146,340	152,577	64,223	3.90	16,467
2002	491,383.65	287,826	300,093	142,152	4.19	33,926
2003	920,273.32	509,371	531,081	297,165	4.62	64,321
2005	727,891.75	332,465	346,635	308,468	5.91	52,194
2006	493,092.62	194,896	203,202	240,581	6.73	35,748
2007	857,080.00	281,551	293,551	477,821	7.62	62,706
2010	2,603,475.58	292,891	305,374	2,037,754	10.50	194,072
2011	1,516,579.55	56,876	59,300	1,305,622	11.50	113,532
	8,205,682.96	2,348,062	2,448,138	4,936,977		594,441
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 7.24

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0						
NET SALVAGE PERCENT.. +10						
1986	85,699.50	77,130	77,130			
1992	35,262.11	27,293	31,736			
2004	42,999.32	16,318	22,753	15,946	6.94	2,298
2006	85,363.46	25,417	35,440	41,387	8.03	5,154
2007	75,424.10	19,063	26,580	41,302	8.63	4,786
	324,748.49	165,221	193,639	98,635		12,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.1	3.77



KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R2						
NET SALVAGE PERCENT.. +10						
1961	7,206.20	6,486	6,486			
1972	88.02	79	79			
1974	365.26	329	329			
1978	7,373.37	6,636	6,636			
1981	3,553.23	3,147	3,198			
1982	19,796.95	17,251	17,817			
1983	7,669.80	6,574	6,903			
1984	678.82	572	611			
1985	5,570.83	4,607	5,014			
1986	17,999.45	14,608	16,200			
1989	13,663.67	10,438	12,297			
1990	53,099.19	39,637	47,789			
1992	96,693.29	68,493	87,024			
1993	110,701.43	76,013	99,631			
1994	56,449.20	37,446	50,804			
1996	3,438.46	2,101	3,095			
1997	1,604.36	934	1,444			
1998	27,269.38	15,043	24,542			
1999	12,907.30	6,703	11,617			
2000	4,297.65	2,084	3,868			
2002	27,505.13	11,344	24,755			
2003	19,821.39	7,408	17,839			
2004	95,650.79	31,953	86,086			
2005	129,016.90	37,771	116,115			
2006	14,670.26	3,681	13,203			
2007	9,184.80	1,906	8,266			
2010	32,479.11	2,304	29,231			
2011	9,267.11	221	85,948	77,608-		
	788,021.35	415,769	786,827	77,608-		

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

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. +10						
1999	20,790.50	16,447	14,094	4,617	1.21	3,816
2000	22,667.21	17,402	14,912	5,488	1.47	3,733
2001	28,365.19	20,959	17,960	7,569	1.79	4,228
2002	2,790.19	1,964	1,683	828	2.18	380
2003	6,833.48	4,526	3,878	2,272	2.64	861
2005	152,736.68	84,127	72,091	65,372	3.88	16,848
2006	651,628.54	312,586	267,865	318,601	4.67	68,223
2007	1,694,298.85	677,042	580,180	944,689	5.56	169,908
2008	1,922,623.74	603,896	517,498	1,212,863	6.51	186,308
	4,502,734.38	1,738,949	1,490,161	2,562,300		454,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 10.09

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1967	4,970.48	4,970	4,970			
1974	12,114.72	12,115	12,115			
1976	10,251.45	10,251	10,251			
1977	2,263.46	2,263	2,263			
1980	4,055.79	4,056	4,056			
1985	33,548.70	33,549	33,549			
	67,204.60	67,204	67,205			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	3,930.45	3,852	3,930			
1993	10,804.79	7,996	9,220	1,584	6.50	244
2004	1,632.85	490	565	1,068	17.50	61
2011	28,120.21	562	648	27,472	24.50	1,121
	44,488.30	12,900	14,364	30,124		1,426
	111,692.90	80,104	81,569	30,124		1,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.1	1.28

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1947	547.31	547	547			
1951	2,537.97	2,538	2,538			
1952	559.71	560	560			
1953	682.95	683	683			
1954	1,325.67	1,326	1,326			
1955	1,906.11	1,906	1,906			
1956	756.09	756	756			
1957	1,592.60	1,593	1,593			
1958	1,217.70	1,218	1,218			
1960	10,429.09	10,429	10,429			
1961	9,696.51	9,697	9,697			
1962	10,670.10	10,670	10,670			
1963	590.75	591	591			
1964	5,909.52	5,910	5,910			
1965	2,824.25	2,824	2,824			
1966	12,405.08	12,405	12,405			
1967	12,972.14	12,972	12,972			
1968	10,922.85	10,923	10,923			
1969	58,681.29	58,681	58,681			
1970	7,804.16	7,804	7,804			
1971	4,665.33	4,665	4,665			
1972	19,595.33	19,595	19,595			
1973	5,035.60	5,036	5,036			
1974	20,111.25	20,111	20,111			
1975	9,086.82	9,087	9,087			
1976	30,998.55	30,999	30,999			
1977	15,786.48	15,786	15,786			
1978	39,456.44	39,456	39,456			
1979	155,642.66	155,643	155,643			
1980	49,617.62	49,618	49,618			
1981	37,409.23	37,409	37,409			
1982	23,061.66	23,062	23,062			
1983	88,808.14	88,808	88,808			
1984	79,006.95	79,007	79,007			
1985	137,676.80	137,677	137,677			
1986	51,238.66	51,239	51,238			
	921,229.37	921,231	921,229			

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	114,505.06	112,215	114,505			
1988	84,907.91	79,813	84,908			
1989	207,340.92	186,607	207,341			
1990	53,900.77	46,355	53,901			
1991	33,699.89	27,634	33,700			
1992	100,866.82	78,676	100,867			
1993	178,019.37	131,734	178,019			
1994	30,971.42	21,680	30,971			
1995	81,934.52	54,077	81,935			
1996	189,473.23	117,473	189,473			
1997	629,249.05	364,964	629,249			
1998	136,464.47	73,691	135,090	1,375	11.50	120
1999	62,320.30	31,160	57,122	5,198	12.50	416
2000	62,707.28	28,845	52,878	9,829	13.50	728
2001	143,078.47	60,093	110,162	32,916	14.50	2,270
2002	64,055.69	24,341	44,622	19,434	15.50	1,254
2003	53,317.79	18,128	33,232	20,086	16.50	1,217
2004	99,550.92	29,865	54,748	44,803	17.50	2,560
2005	327,018.00	85,025	155,867	171,151	18.50	9,251
2006	190,186.01	41,841	76,703	113,483	19.50	5,820
2007	183,691.62	33,064	60,613	123,079	20.50	6,004
2008	225,006.18	31,501	57,747	167,259	21.50	7,779
2009	32,297.19	3,230	5,921	26,376	22.50	1,172
2010	83,409.94	5,005	9,175	74,235	23.50	3,159
2011	266,359.33	5,327	9,765	256,594	24.50	10,473
	3,634,332.15	1,692,344	2,568,515	1,065,817		52,223
	4,555,561.52	2,613,575	3,489,744	1,065,817		52,223
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.4 1.15

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1951	539.00	539	539			
1954	712.79	713	713			
1955	566.76	567	567			
1958	3,787.46	3,787	3,787			
1961	1,276.47	1,276	1,276			
1962	1,895.67	1,896	1,896			
1966	2,401.19	2,401	2,401			
1968	1,159.46	1,159	1,159			
1969	2,607.26	2,607	2,607			
1971	803.23	803	803			
1972	8,218.93	8,219	8,219			
1973	695.17	695	695			
1974	31,520.93	31,521	31,521			
1975	1,690.77	1,691	1,691			
1976	2,764.27	2,764	2,764			
1977	35,803.46	35,803	35,803			
1978	13,532.14	13,532	13,532			
1979	8,817.69	8,818	8,818			
1980	117,675.06	117,675	117,675			
1981	5,945.94	5,946	5,946			
	242,413.65	242,412	242,414			
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	45,258.04	44,504	45,258			
1983	19,328.29	18,362	19,328			
1984	41,441.35	37,988	41,441			
1985	14,701.40	12,986	14,701			
1986	20,061.00	17,052	20,061			
1987	55,565.67	45,379	55,566			
1988	7,171.04	5,617	7,171			
1989	189,231.84	141,924	186,266	2,966	7.50	395
1990	142,360.01	102,025	133,901	8,459	8.50	995
1991	63,661.62	43,502	57,094	6,568	9.50	691
1992	84,171.07	54,711	71,805	12,366	10.50	1,178
1993	61,793.06	38,106	50,012	11,781	11.50	1,024
1994	326,768.84	190,614	250,168	76,600	12.50	6,128
1995	87,394.13	48,067	63,085	24,309	13.50	1,801
1996	43,445.53	22,447	29,460	13,985	14.50	964

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	94,773.59	45,807	60,119	34,655	15.50	2,236
1998	47,397.79	21,329	27,993	19,405	16.50	1,176
1999	104,706.43	43,628	57,259	47,448	17.50	2,711
2000	39,151.43	15,008	19,697	19,454	18.50	1,052
2001	92,082.47	32,229	42,298	49,784	19.50	2,553
2002	28,296.47	8,961	11,761	16,536	20.50	807
2003	29,003.43	8,218	10,786	18,218	21.50	847
2004	59,725.05	14,931	19,596	40,129	22.50	1,784
2005	119,636.48	25,922	34,021	85,616	23.50	3,643
2006	13,113.54	2,404	3,155	9,958	24.50	406
2007	0.13		0			
2008	125,487.27	14,641	19,215	106,272	26.50	4,010
2009	431,358.11	35,945	47,175	384,183	27.50	13,970
2010	16,966.99	848	1,113	15,854	28.50	556
2011	188,126.82	3,136	4,116	184,011	29.50	6,238
	2,592,178.89	1,096,291	1,403,621	1,188,558		55,165
	2,834,592.54	1,338,703	1,646,035	1,188,558		55,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	1.95

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1.5						
NET SALVAGE PERCENT.. +10						
1963	1,084.14	976	976			
1973	5,000.77	4,208	4,501			
1974	2,267.44	1,885	2,041			
1977	2,775.73	2,221	2,498			
1978	1,460.97	1,153	1,315			
1979	5,698.03	4,438	5,128			
1980	8,335.84	6,401	7,502			
1981	834.14	631	751			
1982	917.54	684	826			
1983	904.95	663	814			
1984	1,300.12	937	1,170			
1985	24,215.95	17,128	21,794			
1988	88,925.79	59,116	80,033			
1989	417,715.92	271,364	375,944			
1990	1,899.95	1,203	1,710			
1991	52,175.08	32,145	46,958			
1992	288,153.61	172,343	256,066	3,272	7.38	443
1993	1,211.52	702	1,043	47	7.84	6
1994	96,240.28	53,820	79,965	6,651	8.33	798
1995	29,724.83	15,991	23,759	2,993	8.85	338
1997	43,860.67	21,586	32,072	7,403	9.97	743
1998	16,379.33	7,652	11,369	3,372	10.58	319
1999	0.01					
2000	6,725.90	2,782	4,133	1,920	11.89	161
2001	1,079,918.81	414,838	616,365	355,562	12.61	28,197
2002	52,895.87	18,696	27,779	19,827	13.36	1,484
2003	31,066.20	9,989	14,842	13,118	14.14	928
2005	348,578.79	88,127	130,939	182,782	15.82	11,554
2006	510.99	111	165	295	16.70	18
2007	187,574.59	33,610	49,937	118,880	17.62	6,747
2010	675,017.05	41,147	61,136	546,379	20.51	26,640
2011	404,510.79	8,275	12,295	351,765	21.50	16,361
	3,877,881.60	1,294,822	1,875,826	1,614,267		94,737

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 2.44



KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1953	1,104.29	1,104	1,104			
1957	2,254.77	2,255	2,255			
1958	1,649.95	1,650	1,650			
1960	2,767.31	2,767	2,767			
1964	485.63	486	486			
1971	993.41	993	993			
1972	2,052.72	2,053	2,053			
1974	38,891.32	38,891	38,891			
1975	997.00	997	997			
1976	37,756.97	37,757	37,757			
1977	9,499.15	9,499	9,499			
1978	21,205.00	21,205	21,205			
1980	2,195.92	2,196	2,196			
1981	3,169.23	3,169	3,169			
1982	1,409.95	1,410	1,410			
1983	3,998.80	3,999	3,999			
	130,431.42	130,431	130,431			
AMORTIZED						
SURVIVOR CURVE . . 27-SQUARE						
NET SALVAGE PERCENT. . 0						
1985	5,453.23	5,352	5,453			
1986	1,086,895.37	1,026,507	1,086,895			
1987	57,938.60	52,574	57,939			
1988	14,532.85	12,649	14,533			
1989	39,513.85	32,928	39,181	333	4.50	74
1990	1,428,118.52	1,137,211	1,353,165	74,953	5.50	13,628
1991	407,362.47	309,294	368,028	39,334	6.50	6,051
1992	587,610.13	424,384	504,974	82,636	7.50	11,018
1993	188,427.15	129,108	153,625	34,802	8.50	4,094
1994	140,958.80	91,362	108,711	32,247	9.50	3,394
1995	29,031.14	17,741	21,110	7,921	10.50	754
1996	101,850.83	58,470	69,573	32,277	11.50	2,807
1997	171,341.12	92,017	109,491	61,850	12.50	4,948
1998	169,465.74	84,733	100,824	68,642	13.50	5,085
1999	24,341.80	11,269	13,409	10,933	14.50	754
2000	55,498.57	23,639	28,128	27,371	15.50	1,766
2001	109,750.97	42,681	50,786	58,965	16.50	3,574
2002	22,596.77	7,951	9,461	13,136	17.50	751
2003	121.34	38	45	76	18.50	4

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	19,368.87	5,380	6,402	12,967	19.50	665
2005	16,409.06	3,950	4,700	11,709	20.50	571
2006	1,225,577.48	249,650	297,058	928,519	21.50	43,187
2007	15,204.47	2,534	3,015	12,189	22.50	542
2008	2,004,607.32	259,857	309,203	1,695,404	23.50	72,145
2009	14,153,886.49	1,310,508	1,559,371	12,594,515	24.50	514,062
2010	583,748.69	32,433	38,592	545,157	25.50	21,379
2011	251,409.63	4,656	5,540	245,869	26.50	9,278
	22,911,021.26	5,428,876	6,319,214	16,591,807		720,531
	23,041,452.68	5,559,307	6,449,645	16,591,807		720,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.0	3.13

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1963	734.68	735	735			
1964	720.33	720	720			
1965	643.37	643	643			
1968	4,314.86	4,315	4,315			
1969	1,170.27	1,170	1,170			
1971	753.99	754	754			
1972	739.03	739	739			
1975	4,904.84	4,905	4,905			
1977	5,276.60	5,277	5,277			
1978	1,085.13	1,085	1,085			
1979	2,232.98	2,233	2,233			
1980	3,076.01	3,076	3,076			
1981	2,532.32	2,532	2,532			
1983	1,096.21	1,096	1,096			
1986	11,480.44	11,480	11,480			
	40,761.06	40,760	40,761			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	2,113.21	2,071	2,624-	4,737	0.50	4,737
1988	6,352.98	5,972	7,566-	13,919	1.50	9,279
1989	28,720.97	25,849	32,750-	61,471	2.50	24,588
1990	16,834.99	14,478	18,343-	35,178	3.50	10,051
1991	2,406.56	1,973	2,500-	4,906	4.50	1,090
1992	5,362.04	4,182	5,298-	10,660	5.50	1,938
1993	514.70	381	483-	997	6.50	153
1994	4,215.04	2,951	3,739-	7,954	7.50	1,061
1995	6,569.26	4,336	5,494-	12,063	8.50	1,419
1997	38,715.59	22,455	28,450-	67,165	10.50	6,397
2004	3,385.59	1,016	1,287-	4,673	17.50	267
2008	7,696.04	1,077	1,365-	9,061	21.50	421
2009	2,546.62	255	323-	2,870	22.50	128
2010	5,446.09	327	414-	5,860	23.50	249
	130,879.68	87,323	110,635-	241,515		61,778
	171,640.74	128,083	69,874-	241,515		61,778

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 35.99

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KCP&L - GREATER MISSOURI OPERATIONS  
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED  
ANNUAL AND ACCRUED DEPRECIATION AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
<b>GENERAL PLANT</b>									
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.5	0	11,200,654.98	(567,616)	11,828,470	338,922	2.99	35.1
OFFICE FURNITURE AND EQUIPMENT									
391.01	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED	20-SQ	0	24,046.00 4,883,176.66	24,046 487,796	0 4,385,381	0 493,767	- 10.11	- 8.9
	TOTAL OFFICE FURNITURE AND EQUIPMENT			4,907,222.66	521,842	4,385,381	493,767		
391.02	COMPUTERS FULLY ACCRUED AMORTIZED	8-SQ	0	781,618.98 7,718,899.11	781,619 (1,996,331)	0 9,715,230	0 3,715,488	- 48.13	- 2.8
	TOTAL COMPUTERS			8,480,518.09	(1,234,712)	9,715,230	3,715,488		
391.04	SOFTWARE FULLY ACCRUED AMORTIZED	9-SQ	0	9,877,745.86 10,295,518.59	9,877,746 (6,775,359)	0 17,070,876	0 6,204,395	- 60.26	- 2.8
	TOTAL SOFTWARE			20,173,262.45	3,102,387	17,070,876	6,204,395		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			33,536,957.20	2,365,471	31,171,487	10,413,650		
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	10-S3	0	16,632.55	7,135	8,498	2,190	14.01	3.9
393.00	STORES EQUIPMENT	25-SQ	0	10,300.28	11,078	(778)	0	-	-
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	25-SQ	0	22,435.29	(9,189)	31,624	7,982	35.56	4.0
396.00	POWER OPERATED EQUIPMENT	20-S1.5	0	21,055.40	23,832	(2,577)	0	-	-
397.00	COMMUNICATION EQUIPMENT	27-SQ	0	1,190,560.84	(644,852)	1,835,223	91,325	7.67	20.1
398.00	MISCELLANEOUS EQUIPMENT	25-SQ	0	71,013.82	35,566	35,448	2,228	3.14	15.9
	<b>TOTAL GENERAL PLANT</b>			<b>48,152,858.14</b>	<b>1,245,482</b>	<b>44,907,395</b>	<b>10,854,297</b>	<b>23.52</b>	<b>4.1</b>

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1984	464,416.98	212,703	53,086-	517,503	24.39	21,218
1985	55,403.46	24,562	6,130-	61,533	25.05	2,456
1986	140,711.60	60,286	15,046-	155,758	25.72	6,056
1987	336,480.20	139,077	34,711-	371,191	26.40	14,060
1989	11,871.41	4,543	1,134-	13,005	27.78	468
1990	26,647.65	9,783	2,442-	29,090	28.48	1,021
1991	192,355.86	67,580	16,867-	209,223	29.19	7,168
1992	213,692.12	71,707	17,897-	231,589	29.90	7,745
1993	442,365.55	141,261	35,256-	477,622	30.63	15,593
1994	54,686.34	16,576	4,137-	58,823	31.36	1,876
1996	34,783.00	9,407	2,348-	37,131	32.83	1,131
1997	1,025,733.48	260,311	64,968-	1,090,701	33.58	32,481
1998	203,662.03	48,290	12,052-	215,714	34.33	6,284
1999	52,601.96	11,584	2,891-	55,493	35.09	1,581
2000	65,131.39	13,243	3,305-	68,436	35.85	1,909
2001	3,293,968.71	613,403	153,093-	3,447,062	36.62	94,131
2002	2,186,109.46	369,693	92,268-	2,278,377	37.39	60,935
2003	47,781.99	7,252	1,810-	49,592	38.17	1,299
2005	356,772.30	41,703	10,408-	367,180	39.74	9,240
2006	772,241.17	76,537	19,102-	791,343	40.54	19,520
2007	514,426.35	41,838	10,442-	524,868	41.34	12,696
2008	310,021.74	19,705	4,918-	314,940	42.14	7,474
2009	76,589.67	3,489	871-	77,461	42.95	1,804
2010	343,925.64	9,399	2,345-	346,271	43.77	7,911
2011	38,474.92	351	88-	38,563	44.59	865
	11,260,854.98	2,274,283	567,615-	11,828,470		336,922

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 2.99

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	24,046.00	24,046	24,046			
	24,046.00	24,046	24,046			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	176,606.33	145,700	28,050	148,556	3.50	42,445
1996	19,458.70	15,080	2,903	16,556	4.50	3,679
1997	70,219.53	50,909	9,801	60,419	5.50	10,985
1998	141,677.93	95,633	18,411	123,267	6.50	18,964
1999	390,390.86	243,994	46,973	343,418	7.50	45,789
2000	59,998.63	34,499	6,642	53,357	8.50	6,277
2001	2,755,518.76	1,446,647	278,506	2,477,013	9.50	260,738
2002	1,054,519.47	500,897	96,432	958,088	10.50	91,246
2003	10,940.80	4,650	895	10,046	11.50	874
2004	2,247.16	843	162	2,085	12.50	167
2005	25,854.88	8,403	1,618	24,237	13.50	1,795
2006	62,897.67	17,297	3,330	59,568	14.50	4,108
2007	32,772.88	7,374	1,420	31,353	15.50	2,023
2008	77,759.92	13,608	2,620	75,140	16.50	4,554
2010	2,313.14	173	33	2,280	18.50	123
	4,883,176.66	2,585,707	497,796	4,385,381		493,767
	4,907,222.66	2,609,753	521,842	4,385,381		493,767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 10.06

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	7,587.12	7,587	7,587			
1998	9,058.03	9,058	9,058			
2000	10,600.56	10,601	10,601			
2001	26,798.73	26,799	26,799			
2002	525,527.29	525,527	525,527			
2003	182,047.25	182,047	182,047			
	761,618.98	761,619	761,619			
AMORTIZED						
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	136,550.68	128,016	59,672-	196,223	0.50	196,223
2005	1,445,930.08	1,174,818	547,621-	1,993,551	1.50	1,329,034
2006	2,294,883.20	1,577,732	735,433-	3,030,316	2.50	1,212,126
2007	1,450,155.75	815,713	380,231-	1,830,386	3.50	522,967
2008	246,644.50	107,907	50,299-	296,944	4.50	65,988
2009	1,094,079.57	341,900	159,371-	1,253,450	5.50	227,900
2010	567,984.30	106,497	49,642-	617,626	6.50	95,019
2011	482,671.03	30,167	14,062-	496,733	7.50	66,231
	7,718,899.11	4,282,750	1,996,331-	9,715,230		3,715,488
	8,480,518.09	5,044,369	1,234,712-	9,715,230		3,715,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 43.81



KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1996	268,855.47	268,855	268,855			
1997	577,644.75	577,645	577,645			
1998	398,286.33	398,286	398,286			
1999	4,048,472.84	4,048,473	4,048,473			
2000	208,859.35	208,859	208,859			
2001	2,217,128.46	2,217,128	2,217,128			
2002	2,158,498.66	2,158,499	2,158,499			
	9,877,745.86	9,877,745	9,877,746			
AMORTIZED						
SURVIVOR CURVE. . 9-SQUARE						
NET SALVAGE PERCENT. . 0						
2003	519,585.88	490,718	530,023-	1,049,609	0.50	1,049,609
2004	682,236.24	568,528	614,066-	1,296,302	1.50	864,201
2005	1,995,414.68	1,441,128	1,556,559-	3,551,973	2.50	1,420,789
2006	4,822,762.03	2,947,238	3,183,304-	8,006,066	3.50	2,287,447
2007	932,269.72	466,135	503,471-	1,435,741	4.50	319,054
2009	1,217,611.11	338,228	365,319-	1,582,930	6.50	243,528
2010	125,636.93	20,940	22,617-	148,254	7.50	19,767
	10,295,516.59	6,272,915	6,775,359-	17,070,876		6,204,395
	20,173,262.45	16,150,660	3,102,387	17,070,876		6,204,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT . . 2.8						30.76

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 10-S3							
NET SALVAGE PERCENT.. 0							
2005	15,632.55	9,567	7,135	8,498	3.88	2,190	
	15,632.55	9,567	7,135	8,498		2,190	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.9	14.01	

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	4,224.91	2,619	4,225			
2002	6,075.35	2,309	6,853	778-		
	10,300.26	4,928	11,078	778-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	10,584.21	9,102	4,444-	15,028	3.50	4,294
1991	11,851.08	9,718	4,745-	16,596	4.50	3,688
	22,435.29	18,820	9,189-	31,624		7,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.0	35.58

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. 0						
1996	16,659.35	10,179	16,659			
1997	4,396.05	2,569	6,973	2,577-		
	21,055.40	12,748	23,632	2,577-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	18,802.79	8,705	20,196-	38,999	14.50	2,690
2002	283,286.20	99,674	231,243-	514,529	17.50	29,402
2003	69,995.86	22,035	51,121-	121,117	18.50	6,547
2006	586,326.84	119,435	277,089-	863,416	21.50	40,159
2008	176,264.92	22,849	53,009-	229,274	23.50	9,756
2009	55,884.03	5,174	12,004-	67,888	24.50	2,771
	1,190,560.64	277,872	644,662-	1,835,223		91,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.1 7.67

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	54,768.34	23,003	30,992	23,776	14.50	1,640
2002	1,473.48	560	754	719	15.50	46
2006	9,586.81	2,109	2,842	6,745	19.50	346
2008	5,185.19	726	978	4,207	21.50	196
	71,013.82	26,398	35,566	35,448		2,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	3.14