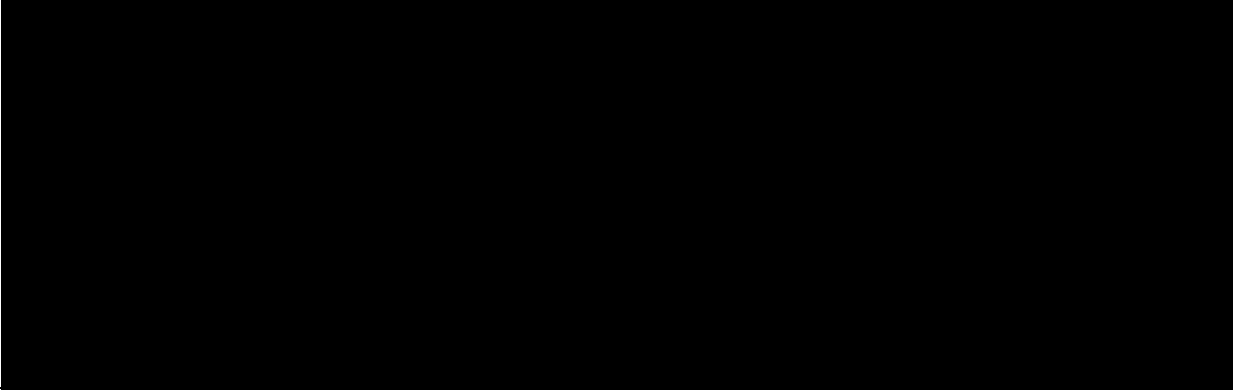


Kansas City Power & Light Company
Case No. 2006-0314
Class Cost of Service for Missouri Customers
For the Test Year Ended September 30, 2005
Adjusted KCPL COSS to Reflect Reallocation of Profit on Sales

Public Version		Missouri		Small	Medium	Large	Large	Other	
Line	Description	Retail	Residential	Gen. Service	Gen. Service	Gen. Service	Pwr Service	Lighting	Reference
No.		Col. 601	Col. 602	Col. 603	Col. 604	Col. 605	Col. 606	Col. 608	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	<u>Revenue</u>								
2	Sales Revenue								
3									
4	<u>Other Revenue</u>								
5	Bulk Power Sales Revenue								
6	Profit on Bulk Sales								
7	Revenue Change (Reallocation of Profit on Bulk Sales)								
8	Other Bulk Power Sales Rev								
9	Total Bulk Power sales								
10									
11	Other Revenue								
12	Total Other Revenue								
13									
14	<u>Total Revenue</u>								
15									
16	<u>Electric Operating Expenses</u>								
17	Electric Operating Expenses (Before Income Taxes)								
18									
19	Federal & State Income Taxes								
20	Income Tax Change (Reallocation of Profit on Bulk Sales)								
21	Adjusted Federal & State Income Taxes								
22									
23	<u>Total Electric Operating Expense</u>								
24									
25	Net Electric Operating Income								
26									
27	<u>Total Rate Base</u>								
28									
29	Earned Rate of Return								
30	Relative Rate of Return								
31									
32	Equal Rate of Return								
33									
34	Rate of Return Change								
35									
36	Return Change to Equalize Rates of Return								
37									
38	<u>Revenue Factor</u>								
39									
40	Revenue Change to Equalize Rates of Return (\$)								
41	Revenue Change to Equalize Rates of Return (%)								
42	Revenue Change over 4 Periods								
43	Current Retail Sales (mWh)								
44	Revenue Change per mWh per Rate Period								

Kansas City Power & Light Company
Case No. 2006-0314
Class Cost of Service for Missouri Customers
For the Test Year Ended September 30, 2005
Adjustments to KCPL COSS to Reallocate Profit on Sales

Public Version									Reference
Line No.	Description	Missouri Retail Col. 601	Residential Col. 602	Small Gen. Service Col. 603	Medium Gen. Service Col. 604	Large Gen. Service Col. 605	Large Pwr Service Col. 606	Other Lighting Col. 608	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	<u>Class Allocations</u>								
2	<u>Profit on Sales - Per KCPL (Energy 3)</u>								
3									
4	<u>Profit on Sales - Per DOE-NNSA (Energy 1)</u>								
5									
6	<u>Revenue Change</u>								
7									
8	<u>Return Change</u>								
9									
10	<u>Income Tax Change</u>								
11									
12									
13	Revenue Factor								
14	Return Factor								
15	Composite Tax Factor								
16									
17	<u>Class Energy Allocators</u>								
18	Energy Alloc (Energy 3)								
19									
20	Energy Alloc (Energy 1)								

Kansas City Power & Light Company
Case No. 2006-0314
Class Cost of Service for Missouri Customers
For the Test Year Ended September 30, 2005
KCPL COSS As Filed

Public Version		Missouri		Small	Medium	Large	Large	Other	
Line	Description	Retail	Residential	Gen. Service	Gen. Service	Gen. Service	Pwr Service	Lighting	Reference
No.		Col. 601	Col. 602	Col. 603	Col. 604	Col. 605	Col. 606	Col. 608	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	<u>Revenue</u>								
2	Sales Revenue								
3									
4	<u>Other Revenue</u>								
5	Bulk Power Sales Revenue								
6	Profit on Bulk Sales								
7	Revenue Change (Reallocation of Profit on Bulk Sales)								
8	Other Bulk Power Sales Rev								
9	Total Bulk Power sales								
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14	<u>Total Revenue</u>								
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17	Electric Operating Expenses (Before Income Taxes)								
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19	Federal & State Income Taxes								
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36	Return Change to Equalize Rates of Return								
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38	<u>Revenue Factor</u>								
39									
40	Revenue Change to Equalize Rates of Return (\$)								
41	Revenue Change to Equalize Rates of Return (%)								