

Exhibit No.:
Issue: Cost Allocation Manual
Witness: Ronald A. Klote
Type of Exhibit: Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
KCP&L Greater Missouri Operations Company
Case No.: EA-2014-
Date Testimony Prepared: December 16, 2013

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: EA-2014-

DIRECT TESTIMONY

OF

RONALD A. KLOTE

ON BEHALF OF

**KANSAS CITY POWER & LIGHT COMPANY
AND
KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Kansas City, Missouri
December 2013**

DIRECT TESTIMONY

OF

RONALD A. KLOTE

Case No. EA-2014-

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

2 A: My name is Ronald A. Klot. My business address is 1200 Main, Kansas City, Missouri
3 64105.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company (“KCP&L”) as Senior Manager,
6 Regulatory Accounting.

7 **Q: On whose behalf are you testifying?**

8 A: I am testifying on behalf of KCP&L and KCP&L Greater Missouri Operations Company
9 (“GMO”) (collectively, the “Company”).

10 **Q: What are your responsibilities?**

11 A: My responsibilities include the preparation and review of accounting exhibits and
12 schedules associated with Company regulatory filings. I also have responsibility for the
13 completion and filing of certain regulatory reports to the Federal Energy Regulatory
14 Commission, Department of Energy, and state regulatory commissions, among others.

15 **Q: Please describe your education, experience and employment history.**

16 A: In 1992, I received a Bachelor of Science Degree in Accountancy from the University of
17 Missouri-Columbia. I am a Certified Public Accountant holding a certificate in the State
18 of Missouri. In 1992, I joined Arthur Andersen, LLP holding various positions of
19 increasing responsibilities in the auditing division. I conducted and led various auditing

1 engagements of company financial statements. In 1995, I joined Water District No. 1 of
2 Johnson County as a Senior Accountant. This position involved operational and financial
3 analysis of water operations. In 1998, I joined Overland Consulting, Inc. as a Senior
4 Consultant. This position involved special accounting and auditing projects in the
5 electric, gas, telecommunications and cable industries. In 2002, I joined Aquila, Inc.
6 (“Aquila”) holding various positions within the Regulatory department until 2004 when I
7 became Director of Regulatory Accounting Services. This position was primarily
8 responsible for the planning and preparation of all accounting adjustments associated
9 with regulatory filings in the electric jurisdictions. As a result of the acquisition of
10 Aquila by Great Plains Energy Incorporated (“GPE”), I began my employment with
11 KCP&L as Senior Manager, Regulatory Accounting in July 2008.

12 **Q: Have you previously testified in a proceeding before the Missouri Public Service**
13 **Commission (“Commission” or “MPSC”) or before any other utility regulatory**
14 **agency?**

15 A: Yes. I have testified before the MPSC, Kansas Corporation Commission, California
16 Public Utilities Commission, and the Public Utilities Commission of Colorado.

17 **Q: What is the purpose of your Direct Testimony?**

18 A: The purpose of my Direct Testimony is to explain why this application for approval of
19 the GPE Cost Allocation Manual (“CAM”) is being filed. In addition, I will provide a
20 description of the components of the CAM that are being filed with this application.

21 **Q: Please describe in general what the CAM is?**

22 A: A CAM as used by KCP&L and GMO, two wholly owned direct utility subsidiaries of
23 GPE, is a set of documented guidelines and procedures that explains the cost assignment

1 methods, allocation policies and procedures and accounting code block used to properly
2 record costs attributable to the various GPE companies. The GPE CAM includes various
3 tabs as described below that provide the policies and procedures that GPE and its
4 affiliates will follow to be in compliance with Missouri's Affiliate Transaction Rules
5 found in 4 CSR 240-20.015. This document is updated on an annual basis to incorporate
6 changes occurring during the previous year.

7 **Q: Does KCP&L and GMO file a CAM with the Commission annually?**

8 A: Yes. Annually in March, a CAM is filed with the Commission as part of the affiliate
9 transaction report which provides the details applicable to the previous year's affiliate
10 transactions and the cost allocation policies and procedures that were in effect during that
11 time period.

12 **Q: Please describe why KCP&L and GMO are filing this CAM and seeking approval of**
13 **it from the Commission at this time?**

14 A: As part of the Non-Unanimous Stipulation and Agreement in File No. EA-2013-0098 that
15 was incorporated into the Report and Order approved and issued by this Commission on
16 August 7, 2013 and effective September 6, 2013, paragraph 13 states the following:

17 KCP&L and GMO shall file for Commission approval of their Cost
18 Allocation Manuals ("CAM") before providing any information, assets,
19 goods, and services to Transource or Transource Missouri after either the
20 novation or transfer of the cost of the Projects, whichever occurs first.

21 As such, the Company is filing as part of this application their CAM to be approved by
22 the Commission to satisfy the terms of the Non-Unanimous Stipulation and Agreement.

1 **Q: As contemplated in File No. EA-2013-0098, has the novation or transfer of the cost**
2 **of the Projects¹ to Transource Energy, LLC or Transource Missouri, LLC occurred**
3 **at the time of this filing?**

4 A: No. The novation of the Projects is expected to occur late in December 2013.

5 **Q: Have there been changes to the CAM that was filed in March of 2013?**

6 A: Yes. There have been substantial changes to the CAM that was filed in March of 2013.
7 The changes were made to incorporate system enhancements that were made during the
8 year, incorporated additional affiliate activity such as Transource Energy, LLC. and
9 incorporated on a broader perspective enhancements to the policies and procedures
10 documented to assist with the compliance of the Missouri Affiliate Transaction Rules.

11 **Q: Please describe what is included in the CAM?**

12 A: The CAM is attached as Schedule RAK-1 to my testimony. The CAM is separated by
13 tabs (sections). The information provided in each tab is described below:

14 **TAB A INTRODUCTION:** Provides a brief overview of the structure of GPE (holding
15 company) and its regulated and non-regulated affiliates.

16 **TAB B OVERVIEW OF COSTS AND SERVICE AGREEMENTS:** Provides an
17 overview of the methods for which costs are assigned to the Company and affiliates.
18 There are three types of cost assignments which are described in more detail in the
19 following tabs:

20 (1) Billings between Business Units – Tab C;

21 (2) Clearings and Loadings – Tab D; and

22 (3) Specific Assignment – Tab E.

¹ Iatan-Nashua 345kV transmission project and the Sibley-Nebraska City 345kV transmission project (the “Projects”).

TAB C SHARED SERVICE BILLINGS BETWEEN BUSINESS UNITS: Describes the various billings between business units. Income Statement Billings can be direct (costs to provide a specific service to a business unit), or indirect (costs to provide services to multiple business units, not a specific entity). Balance Sheet Billings are primarily direct billings. However, there may also be indirect costs that are allocated. Common Use Plant such as common facilities, telecommunications, and network systems are billed to affiliates, as well as, compensation for the use of capital.

TAB D CLEARINGS & LOADINGS: Includes a short description of additional costs that are attached to or follow other related costs. Examples are: paid absence loading, payroll tax loading, pensions and other benefits loadings, generation division clearing, fleet clearing, etc.

TAB E SPECIFIC ASSIGNMENT METHOD: Describes the method used when a statistical analysis of the underlying cost indicates the benefiting business unit, or used to track costs that are associated with non-regulated activities.

TAB F TRANSFER PRICING: Includes definitions of Fully Distributed Cost and Fair Market Price, and also the Company's billing process to prevent cross subsidization between regulated and non-regulated affiliates.

TAB G CUSTOMER INFORMATION: Describes customers' rights with respect to obtaining information about an affiliate of the Company, and also disclosure of customer information by affiliates.

TAB H – TAB M CODE BLOCK: Describes accounting codes that are used in the General Ledger system to record all transactions. Code block includes the following:

TAB I BUSINESS UNIT

TAB J OPERATING UNIT

TAB K DEPARTMENT ID

TAB L ACCOUNT

TAB M RESOURCE

TAB N RECORD KEEPING REQUIREMENTS: Describes the record keeping process for affiliate transactions, and what is included in the annual affiliate transaction report. In addition, it discusses periodic audits that will be conducted to ensure compliance with the CAM's documented policies and procedures.

TAB O TRAINING: Describes current training on compliance with the affiliate rules that is required by employees on an annual basis, training for new supervisors, and also training on the new Supply Chain, Accounting, Budgeting and Enterprise Reporting ("SABER") system upgrade that was completed in 2013. The SABER system upgrade included system upgrades that benefitted supply chain, accounting, budgeting and enterprise reporting functions of the Company. This section also details the Company's plan to enhance the training in 2014 to help employees achieve a greater understanding of the federal and state affiliate transaction rules.

TAB P VARIANCES: Includes the process to document and explain why a variance occurred for instances where the Company uses a different pricing methodology than what is included in the CAM.

TAB Q GLOSSARY OF TERMS AND DEFINITIONS: Includes definitions of common terms used in the CAM and affiliate transactions rules.

TAB R APPENDIX:

APPENDIX A – ORGANIZATION STRUCTURE: Provides organizational structure of GPE.

APPENDIX B – DESCRIPTION OF SERVICES PROVIDED BY KCP&L:

Listing of services the KCP&L may provide to its affiliates.

APPENDIX C – ALLOCATION FACTORS: Listing of allocation factors used when allocating costs to affiliates.

Q: Have you discussed the CAM document with the Staff previously?

A: Yes. On October 31, 2013, I met with representatives from Staff and the Office of the Public Counsel as an introductory meeting to discuss a draft of the CAM and its components. At that meeting we discussed various components of the CAM and the expected filing of the CAM for Commission approval.

Q: Will KCP&L and GMO continue to file their updated CAM as part of their affiliate transaction report on an annual basis?

A: Yes. KCP&L and GMO will continue to file the CAM on an annual basis as part of the affiliate transaction report.

Q: Will KCP&L and GMO require Commission approval of their CAM filing on an annual basis?

A: No. This application is the appropriate proceeding to address obtaining Commission approval of the CAM. The annual filings of the CAM will provide the necessary annual updates to changes in processes and procedures impacting cost assignment.

1 **Q: In summary, what is the Company requesting the Commission do in this**
2 **application?**

3 A: The Company is requesting Commission approval of its CAM that is filed as a part of this
4 application. This request satisfies the agreement reached in paragraph 13 of the Non-
5 Unanimous Stipulation and Agreement in File No. EA-2013-0098 that stated that:

6 KCP&L and GMO shall file for Commission approval of their Cost
7 Allocation Manuals (“CAM”) before providing any information, assets,
8 goods, and services to Transource or Transource Missouri after either the
9 novation or transfer of the cost of the Projects, whichever occurs first.

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

11 A: Yes, it does.

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

In the Matter of Kansas City Power & Light)
Company and KCP&L Greater Missouri)
Operations Company's Application for) File No. EA-2014-
Approval of Cost Allocation Manual)

AFFIDAVIT OF RONALD A. KLOTE

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Ronald A. Klote, being first duly sworn on his oath, states:

1. My name is Ronald A. Klote. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Senior Manager, Regulatory Accounting.

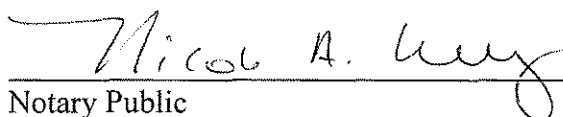
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company consisting of eight (8) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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.



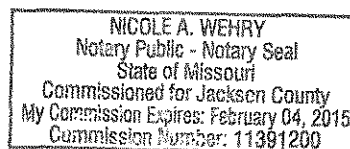
Ronald A. Klote

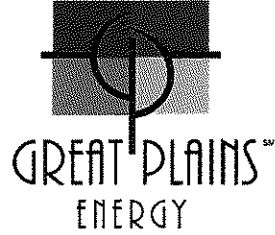
Subscribed and sworn before me this 16th day of December, 2013.



Notary Public

My commission expires: Feb. 21 2015





Great Plains Energy Incorporated

Cost Allocation Manual

December 2013

GREAT PLAINS ENERGY INCORPORATED

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GREAT PLAINS ENERGY INCORPORATED

INTRODUCTION

Great Plains Energy Incorporated (GPE or Company), headquartered in Kansas City, Missouri, is a registered public utility holding company with two wholly owned direct utility subsidiaries—Kansas City Power & Light Company (KCP&L) and KCP&L Greater Missouri Operations Company (GMO) and three direct non-regulated subsidiaries. All employees are employed by KCP&L and these employees operate and manage the business and properties of the direct affiliates.

KCP&L is a regulated electric utility serving approximately 515,000 customers as of November 2013 in western Missouri and eastern Kansas and owns Kansas City Power & Light Receivables Company, a wholly-owned subsidiary to whom all its retail electric accounts receivables are sold. KCP&L is regulated by the Public Service Commission of the State of Missouri (MPSC) and The State Corporation Commission of the State of Kansas (KCC) with respect to retail rates, certain accounting matters, standards of service and, in certain cases, the issuance of securities, certification of facilities and service territories. KCP&L is classified as a public utility under the Federal Power Act and is subject to regulation by the Federal Energy Regulatory Commission (FERC). KCP&L has a 47% ownership interest in Wolf Creek Generating Station (Wolf Creek), which is regulated by the Nuclear Regulatory Commission.

GMO consists of two Missouri-based electric jurisdictions—Missouri Public Service (MPS) and St. Joseph Light and Power (L&P). KCP&L GMO also wholly owns GMO

Receivables Company, MPS Merchant Services, Inc., an unregulated subsidiary which has certain long-term natural gas contracts, and several unregulated subsidiaries that no longer have active operations. GMO serves approximately 315,000 customers as of November 2013 and is regulated by the MPSC and FERC. In addition to providing electrical services, L&P also provides industrial steam to a limited number of customers in the St. Joseph service area.

In 2012, Transource Energy, LLC (Transource) was formed as a joint venture between GPE and American Electric Power (AEP) to pursue competitive transmission projects. GPE owns 13.5% of Transource through its wholly owned direct subsidiary GPE Transmission Holding Company, LLC (GPTHC) with AEP owning the remaining 86.5%. Transource Missouri, LLC, a wholly owned subsidiary of Transource, was formed for regional transmission projects in Missouri. AEP will operate Transource and will provide the majority of staff and services through its service company, however, KCP&L and GMO may provide certain services to Transource for which they will be reimbursed.

GPE has two non-regulated subsidiaries-KLT Inc. and Great Plains Energy Services Incorporated (GPES), a service company. KLT Inc. is an intermediate holding company that has investments in affordable housing limited partnerships, KCP&L Solar, Inc., a solar supplier and various wholly-owned unregulated companies that have no active operations. Refer to Appendix A for an organizational chart of GPE and its affiliates.

This Cost Allocation Manual (CAM) identifies how balance sheet and income statement items may be assigned, allocated or applied to the various GPE companies and explains the cost assignment methods, allocation policies and related procedures that serve as guidelines in producing separate affiliate company financial statements in accordance with applicable rules. GPE recently upgraded its systems and processes to the vendor's current version. The upgrade resulted in significant revisions to the accounting chart field codes and to certain cost assignment allocations. These revisions, effective July 1, 2013, are documented and explained in this CAM filing.

The cost assignment methods, allocation policies and fair market pricing are designed to meet the rules and regulations of the FERC, the Securities and Exchange Commission, applicable state regulatory commissions and Missouri's Affiliate Transaction Rules found in 4 CSR 240-20.015. The Company will apply for a waiver request from applicable regulatory agencies for any affiliate transaction procedure that varies from the rules.

GREAT PLAINS ENERGY INCORPORATED
OVERVIEW OF COSTS AND SERVICE AGREEMENTS

KCP&L may provide information, assets, goods and services to GPE and its subsidiaries. Related costs are collected and assigned directly or indirectly to a business unit when applicable, with business unit referring to a legal or regulatory jurisdiction within GPE. Costs are assigned on a fully distributed basis to reflect all costs incurred in providing goods and services. Costs specifically related to one business unit are billed directly to that unit while costs related to more than one business unit are allocated. All employees are employed by KCP&L requiring KCP&L to bill out labor charges and related loadings incurred for the benefit of other business units. The allocation and billing of costs is designed to reflect benefits received as closely as practical and to prevent subsidization of any business unit and ensure equitable fully distributed cost distributions among GPE and its affiliates.

Affiliates are billed on fully distributed costs (FDC) which include all direct and indirect costs, including overheads or at the higher of fair market value. The following three types of cost assignments are utilized to achieve FDC billings:

1) Billing between Business Units (TAB C) – Applies to balance sheet and income statement costs between KCP&L and affiliates. The billing of costs between business units is based on the operating unit field charged in the account code. The operating unit field identifies what business unit is benefiting from the cost and is required on all capital and expense transactions. For billing purposes, costs are grouped into two basic groups: (a) direct billed projects and (b) indirect billed projects. Direct billed projects

are assigned directly to a business unit based on the operating unit, while the indirect billed projects are allocated based on relevant cost allocation factors. In addition, affiliates may be charged for the use of common plant and for the use of capital.

2) Clearings and Loadings (TAB D) – Applies to types of cost that “attach” to other costs. In some applications, costs are distributed, or “cleared” over a related base of costs, such as fleet clearings. In other applications, costs are distributed, or “loaded” onto a related cost, such as paid absence loaded to payroll.

3) Specific Assignment (TAB E) – Applies to costs that can be assigned to the benefiting business unit based on a statistical analysis or association with the underlying asset or liability. For instance, depreciation expense is assigned based on the related plant asset. Generally, the Accounting department or the group responsible for control of the costs determines the specific assignments.

KCP&L and affiliates may enter into service agreements which establish the terms and conditions for affiliate transactions, including a general description of goods and services provided, pricing, billing and payment methods and dispute resolution. Refer to Appendix B for a listing of services. Additional services may be provided if needed. The agreements are intended to comply with all applicable regulatory rules and Commission orders and to prevent any preferential treatment among the affiliates.

GREAT PLAINS ENERGY INCORPORATED

SHARED SERVICE BILLINGS BETWEEN BUSINESS UNITS

To facilitate operations, KCP&L may provide service to another entity within GPE. When services are performed for the benefit of another entity, the costs are accumulated and billed to the benefiting business unit on a monthly basis. All employees are employed by KCP&L requiring KCP&L to bill out labor charges and related loadings incurred for the benefit of other business units. KCP&L employees enter their time by account code in a time-entry system which allows for payroll to be accurately assigned in one-tenth hour increments. Below is a description of the various billings between business units.

Income Statement Billings – Income and expenses are classified into the following two groups for billings purposes—direct and indirect. Costs are accumulated at the operating unit (op unit) level of the account code with the op unit indicating the allocation group where the cost belongs. Refer to Tab J for a list of op units and their respective billing descriptions.

1. **Direct Billings**-These are costs incurred by KCP&L to provide a specific service to a specific business unit. There is a direct relationship between the cost and the business unit receiving the benefit of the cost. These costs are billed to the business unit based on the owner of the op unit charged.
2. **Indirect Billings**-These are costs incurred by KCP&L to provide services for the benefit of multiple business units but where a specific entity cannot

be practicably identified. These costs are billed to the business units based on predefined allocation factors. The allocation factors are determined based on a cost causative relationship or if general in nature on the Massachusetts Formula, a general allocator. Refer to Appendix C for a list of allocation factors and how the factors are calculated.

Balance Sheet Billings -- All costs incurred by a business unit for the benefit of another business unit that are charged to a construction, undistributed stores expense or clearing account are billed to the benefiting business unit based on the op unit. These costs are primarily direct billings from one business unit to another, however, there may be charges to undistributed stores expense or clearing accounts that are billed out based on an allocation factor.

Common Use Plant and Asset Transfers

Common Use Plant--In the ordinary course of business, assets belonging to KCP&L and GMO may be used by another entity. This property, referred to as common use plant, is primarily service facilities, telecommunications equipment, network systems and software. In order to ensure the regulated entities do not subsidize other GPE companies or jurisdictions, KCP&L and GMO charge for the use of their respective common use assets. Monthly billings are based on the depreciation and/or amortization expense of the underlying asset and a rate of return applied to the net plant. The total cost is then allocated on an applicable factor to the business unit benefiting from the asset.

Asset Transfers – GPE’s regulated utilities will not sell, lease, assign or transfer property, plant or equipment to an affiliate or third party without obtaining the required regulatory approvals.

Compensation for the Use of Capital -- Transactions between legal entities results in the creation of intercompany receivables or payables with settlement due in the following month. In addition to the above charges, a charge for the use of capital based on the outstanding intercompany receivable balance and the daily Commercial Paper Rate published by the Board of Governors of the Federal Reserve System for A2/P2 non-financial issuers will be applied.

GREAT PLAINS ENERGY INCORPORATED

CLEARINGS & LOADINGS

Paid Absence Loadings --The Company is required to follow the FERC Uniform System of Accounts that dictates the various paid absence costs be allocated over the "at work" activities. Monthly, costs charged to the various paid absence accounts are allocated to capital and expense accounts based on each account's respective straight-time payroll activity for the month.

Payroll Tax Loadings -- Payroll taxes are loaded to labor charged to expense, work orders and clearing accounts based on a projected rate applied to direct labor charged to these accounts. This process allows for payroll taxes to follow the original labor distribution and to be included in construction costs.

Pensions and Other Benefits Loadings -- Pension, post-retirement, employee insurance and other benefits are applied to labor costs to ensure that an appropriate portion of benefits is capitalized and to provide management with costs per project. Loadings are based on a projected rate applied to direct labor.

Material and Tool Loading --The FERC Uniform System of Accounts requires the use of undistributed stores expense accounts (163 accounts) to accumulate purchasing and store keeping costs of inventory materials. These costs are cleared based on historical loading rates. The rates are applied to materials issued to O&M and capital projects.

Administrative and General (A&G) Loading -- The purpose of this loading is to capitalize a portion of the various A&G costs that are incurred in support of capital activities. Based on a time study, specific departments monthly labor charges are allocated to all open construction projects.

T&D Division Overheads -- The purpose of this loading is to capitalize a portion of the delivery division service costs that are related to construction and removal activity but impractical to charge directly. Certain capital projects are loaded with a flat rate per labor dollar using account 184780 to accumulate and clear the applicable charges.

Generation Division Clearing -- The purpose of this clearing is to capitalize a portion of the generation service costs that are related to construction and removal activity but impractical to charge directly. The overhead costs are cleared through account 184781 based on current month generation labor charges.

Flyash Clearings -- This clearing distributes general costs in account 502010, Steam Operations Solid By-Products, to the appropriate coal fired plants. Current month activity in this account is cleared to expense plant projects based on a twelve months ended MMBTU's factor.

Unit Train Maintenance Clearing -- The purpose of this clearing is to distribute general unit train maintenance charges to coal fired plants. Labor and non-labor in account 151601, Unit

Train Maintenance, are spread to specific coal fired plant expense projects based on train cars assigned to each plant.

Combustion Turbine (CT) Fuel Clearing – The purpose of this clearing is to distribute general charges in fuel expense and CT expense accounts 547101-554000, to the appropriate combustion turbines. This allocation transfers the monthly activity of general projects in these accounts to specific CT projects based on the twelve months ended MMBTU's factor.

Fuel Clearing – This clearing distributes general charges in fuel expense and steam accounts 500000 and 501500-514001, to the appropriate coal fired plants. This allocation transfers the monthly activity of general projects in these accounts to specific coal fired plant projects based on the twelve months ended MMBTU's factor.

Fleet Clearings – The purpose of this clearing is to spread the cost of vehicles to the appropriate departments and capital and expense accounts. Fleet vehicles are owned by specific departments with a vehicle rate assigned to each department based on the type and number of vehicles. Account 184004, Transportation, is used to accumulate the operations and maintenance expenses. The monthly charges are then cleared from this account to each departmental owner with the clearing following labor.

GREAT PLAINS ENERGY INCORPORATED
SPECIFIC ASSIGNMENT METHOD

Specific assignment of costs among business units is used when a statistical analysis of the underlying cost indicates the benefiting business unit or when the cost can be assigned based on the ownership of the related assets or liabilities. Specific assignment methods could be used for such transactions as property insurance premiums which are allocated based on an analysis of the value of insurable property or depreciation expense which follows the ownership of the related assets.

For example, property insurance premiums may be related to property held by more than one business unit but the premiums are billed with one invoice. To allocate the premium to the benefiting business unit, an analysis is done based on the underlying insurable property values to determine the amount related to each business unit. The invoice amount is then charged to all applicable business units.

In addition, the specific assignment method may be utilized to track costs that are or potentially will benefit non-regulated activities. When a potential new non-regulated activity is identified, a project may be assigned to help identify and accumulate costs associated with the new non-regulated activity. Ultimately, these projects will be used to segregate those costs from regulated activities.

GREAT PLAINS ENERGY INCORPORATED

TRANSFER PRICING

Affiliate transactions between regulated and non-regulated affiliates follow an asymmetrical transfer pricing policy to prevent cross subsidization between affiliates. All information, assets, goods or services provided by a regulated GPE affiliate to a non-regulated affiliate/product will be charged the greater of fair market price or the fully distributed cost (FDC) incurred to provide the goods or service. The fair market price and FDC are fully defined below.

Information, assets, goods or services provided by a non-regulated affiliate to a regulated affiliate will be priced at the lower of fair market price or the fully distributed cost. The regulated affiliates will document the fair market price either through competitive bids or other measures and will analyze the fully distributed costs to determine appropriate pricing.

Fully Distributed Costs: FDC as described by this CAM in Tabs B, C, D and E include direct, indirect and overhead costs. First, labor and non-labor costs that are directly assignable are billed to affiliates. These include costs that directly benefit the affiliate or product. Secondly, indirect costs are billed. These include costs attributable to affiliates which are allocated based on a cost causative relationship and general service costs that are allocated using the Massachusetts formula. The Massachusetts Formula is based on a three factor formula which includes investments/net fixed assets, operating

revenues and labor charged to operations and maintenance. Refer to Appendix C for more information on the allocation factors.

FDC includes billings for the following:

- 1) Labor-the cost of human capital associated with the service provided.
- 2) Loadings-the benefits, paid absences and payroll taxes associated with labor and capital loadings associated with functional parts of the organization.
- 3) Common Use Plant-includes the use of common facilities such as telecommunication and network systems used in support of the organization.
- 4) Non-Labor-all other charges for materials, services and overheads.

Fair Market Price: The fair market price is the price of a comparable good or service in an arms-length transaction. The prevailing market price, when it exists will be used to document the pricing of goods and services to a non-regulated affiliate. For many non-regulated transactions, FDC approximates market value since affiliates are sharing costs that reflect current market prices. In the absence of current comparable market prices, benchmarking may be used to ensure compliance if approved by the Commissions in subsequent filings.

Since all company employees are employed by KCP&L, labor may be charged to non-regulated affiliates/products. To determine pricing, KCP&L's Human Resource Department will provide market surveys to support the billing of labor charged to non-regulated affiliates at the FDC as described in Tabs C, D & E in order to demonstrate

that the services provided fall within an acceptable range of prices charged for such services in the open marketplace.

For non-labor purchases, the Company requires competitive bidding for all service and material procurements over \$75,000. For these items, at least three bids are normally obtained. For all affiliate transactions that exceed \$75,000, the Procurement Department will review the transactions to ensure the service provided falls within an acceptable range of prices charged for such services in the open marketplace.

Sole sourcing may be used for special circumstances with proper authorization for transactions exceeding \$75,000. For example, sole sourcing may be allowed in emergency situations where time is not available to acquire multiple bids or for specialized areas with a limited number of suppliers. Documentation is maintained as to why sole sourcing was required. The Procurement Department will review the transactions to ensure the product or service provided falls within an acceptable range of prices charged for such products or services in the open marketplace.

On an annual basis, transactions between regulated and unregulated affiliates will be reviewed for compliance with the market vs. FDC pricing policy. Any variances from the policy will result in a billing adjustment.

GREAT PLAINS ENERGY INCORPORATED

CUSTOMER INFORMATION

When a customer of the regulated utility requests information about a product or service provided by an unregulated affiliate, the customer may receive the requested information. In order to prevent an unfair advantage to the unregulated affiliate, the customer will be provided with an oral or written disclaimer that the unregulated affiliate is not tied to the regulated utility and that other service providers may be available.

In addition, access to customer specific information by an affiliate will be prohibited unless authorized with the consent of the customer and any marketing materials or advertisements for the unregulated affiliates with similar names, logos or trademarks to regulated affiliates will state it is not regulated.

GREAT PLAINS ENERGY INCORPORATED

CODE BLOCK
Effective July 1, 2013

<u>BUS UNIT</u>	<u>OP UNIT</u>	<u>DEPT</u>	<u>ACCOUNT</u>	<u>PROJECT</u>	<u>RESOURCE</u>
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Business Unit – used to indicate the legal or regulatory entity within GPE to which the transaction is recorded. The business unit is required on all transactions.

Operating Unit – used to further indicate the legal or regulatory entity within GPE to which the transaction is recorded and is generally geographical or jurisdictional in nature. The operating unit determines cost allocations and is required on all construction and allocable transactions.

Department – cost center used to identify where the transaction originated and area of responsibility. Departments are not business unit specific but are used in conjunction with operating units and required on all transactions where an operating unit is used.

Account – used to group amounts into the proper classification for financial reporting purposes. The numbering is based upon the FERC Uniform System of Accounts and required on all transactions.

Project – used to track costs for construction transactions. Projects are also used for specific tasks that have a defined beginning and end or may be used to track specific recoverable costs or non-regulated activities. Projects are required on all construction transactions and may be used on a limited basis for expense transactions.

Resource – also known as resource category, the resource is used to provide an additional level of detail to transactions by identifying the type of cost. The resource category is required on all construction transactions and certain balance sheet and income statement transactions.

TAB I

**GREAT PLAINS ENERGY INCORPORATED
LISTING OF BUSINESS UNITS
NOVEMBER 30, 2013**

Name	GL Business Unit
GMO UTILITIES NON JURISDIC	ECORP
ELECTRIC UTILITIES ELIMINATION	ELELM
ENERGIA INC	ENI
FAR GAS ACQUISITIONS CORP	FGAS
GOLDEN BEAR HYDRO INC	GBH
GREAT PLAINS ENERGY SERVICES	GPES
GREAT PLAINS TRANSMISSION HLDG	GPTHG
GMO RECEIVABLES COMPANY	GREC
GREAT PLAINS ENERGY INC	HLDCO
HOME SERVICE SOLUTIONS INC	HSS
KANSAS CITY POWER & LIGHT	KCPL
KCPL RECEIVABLES COMPANY	KCREC
KCPL OWNED SUBSIDIARIES	KCSUB
KLT INC	KLT
KLT GAS INC	KLTG
KLT INVESTMENTS INC	KLTIV
MOPUB GROUP INC	MGI
MISSOURI PUBLIC SERVICE	MOPUB
MPS CANADA CORP	MPSCC
MPS CANADA HOLDINGS	MPSCH
MPS FINANCE CORP	MPSFC
MPS GAS PIPELINE	MPSGP
MPS MERCHANT SERVICES	MPSMS
MPS NETWORKS CANADA	MPSNC
MPS PIATT COUNTY POWER LLC	MPSPC
MZ PARTNERS NEBRASKA	MZPNE
NON REG ACTIVITY	NREG
GMO PARENT DIVISION	PARNT
SJLP INVESTMENTS	SJINV
ST JOSEPH LIGHT & POWER	SJLP
KCP&L SOLAR INC	SOLAR
TRANS MPS INC	TRNSU
COMBO EXPLODE BU	XPLOD
ZIMMER PRTRNS MINORITY INTRST	ZPMNR

GREAT PLAINS ENERGY INCORPORATED
LISTING OF OPERATING UNITS
NOVEMBER 30, 2013

Operating Unit	Description
10100	KCPL GENERAL NOT ALLOCATED
10102	KCPL C&M F&M DISTRICT
10103	KCPL C&M NORTHLAND DISTRICT
10104	KCPL C&M DODSON DISTRICT
10105	ALLOC CORPORATE MASS
10106	ALLOC UTILITY MASS
10107	ALLOC CUSTOMER TRANSM MILES
10108	ALLOC NBR OF CUSTOMERS
10109	ALLOC TRANSMISSION MILES
10110	ALLOC GENERATION RELATED
10111	KCPL NORTHEAST GAS TURBINE
10114	KCPL NORTHEAST OIL STORAGE
10116	KCPL C&M BRUNSWICK DISTRICT
10130	KCPL HAWTHORN COMMON
10134	KCPL HAWTHORN UNIT 4
10135	KCPL HAWTHORN UNIT 5
10136	KCPL HAWTHORN UNIT 6
10137	KCPL HAWTHORN UNIT 7 CT
10138	KCPL HAWTHORN UNIT 8 CT
10139	KCPL HAWTHORN UNIT 9
10140	KCPL MONTROSE COMMON
10141	KCPL MONTROSE UNIT 1
10142	KCPL MONTROSE UNIT 2
10143	KCPL MONTROSE UNIT 3
10150	KCPL IATAN COMMON
10151	KCPL IATAN UNIT 1
10152	KCPL IATAN UNIT 2
10161	KCPL WIND GENERATION MISSOURI
10185	KCPL TRANSMISSION
10200	KCPL MO GENERAL
10900	KCPL NONBILLABLE JO IATAN
11107	KCPL C&M SOUTHLAND DISTRICT
11108	KCPL C&M JOCO DISTRICT
11109	KCPL C&M PAOLA/OTTAWA DISTRICT
11115	KCPL WEST GARDNER CT
11116	KCPL OSAWATOMIE CT
11160	KCPL WIND GENERATION KANSAS
11170	KCPL LACYGNE COMMON
11171	KCPL LACYGNE UNIT 1

GREAT PLAINS ENERGY INCORPORATED
LISTING OF OPERATING UNITS
NOVEMBER 30, 2013

Operating Unit	Description
11172	KCPL LACYGNE UNIT 2
11181	KCPL WOLF CREEK
11200	KCPL KS GENERAL
11910	KCPL NONBILLABLE JO LACYGNE
20100	MOPUB GENERAL NOT ALLOCATED
20101	MOPUB C&M HENRIETTA DISTRICT
20102	MOPUB C&M TRENTON DISTRICT
20103	MOPUB C&M LIBERTY/PLCDISTRICT
20104	MOPUB C&M BELTON DISTRICT
20105	MOPUB C&M LEES SUMMIT/BLUE SPR
20106	MOPUB C&M SEDALIA DISTRICT
20107	MOPUB C&M WARRENSBURG DISTRICT
20108	MOPUB C&M CLINTON DISTRICT
20109	MOPUB C&M NEVADA DISTRICT
20120	MOPUB CROSSROADS COMMON
20121	MOPUB CROSSROADS UNIT 1 CT
20122	MOPUB CROSSROADS UNIT 2 CT
20123	MOPUB CROSSROADS UNIT 3 CT
20124	MOPUB CROSSROADS UNIT 4 CT
20132	MOPUB NEVADA GENERATION CT
20150	MOPUB IATAN COMMON JO USE ONLY
20152	MOPUB IATAN UNIT 2-JO USE ONLY
20170	MOPUB GREENWOOD COMMON
20171	MOPUB GREENWOOD UNIT 1 CT
20172	MOPUB GREENWOOD UNIT 2 CT
20173	MOPUB GREENWOOD UNIT 3 CT
20174	MOPUB GREENWOOD UNIT 4 CT
20180	MOPUB JEFFREY GENERATION
20190	MOPUB KCI GENERATION CT
20200	MOPUB SOUTH HARPER COMMON
20201	MOPUB SOUTH HARPER UNIT 1 CT
20202	MOPUB SOUTH HARPER UNIT 2 CT
20203	MOPUB SOUTH HARPER UNIT 3 CT
20240	MOPUB SIBLEY COMMON
20241	MOPUB SIBLEY UNIT 1
20242	MOPUB SIBLEY UNIT 2
20243	MOPUB SIBLEY UNIT 3
20286	MOPUB TRANSMISSION
30100	SJLP GENERAL NOT ALLOCATED

GREAT PLAINS ENERGY INCORPORATED
LISTING OF OPERATING UNITS
NOVEMBER 30, 2013

Operating Unit	Description
30101	SJLP C&M ST JOSEPH DISTRICT
30102	SJLP C&M MARYVL/MOUND CTY DIST
30120	SJLP LANDFILL
30125	SJLP LAKE RD INDUSTRIAL STEAM
30130	SJLP LAKE ROAD BOILERS COMMON
30131	SJLP LAKE ROAD BOILERS UNIT 1
30132	SJLP LAKE ROAD BOILERS UNIT 2
30133	SJLP LAKE ROAD BOILERS UNIT 3
30134	SJLP LAKE ROAD BOILERS UNIT 4
30135	SJLP LAKE ROAD BOILERS UNIT 5
30136	SJLP LAKE ROAD BOILERS UNIT 6
30138	SJLP LAKE ROAD BOILERS UNIT 8
30150	SJLP IATAN COMMON-JO USE ONLY
30151	SJLP IATAN UNIT 1-JO USE ONLY
30152	SJLP IATAN UNIT 2-JO USE ONLY
30170	SJLP LAKE ROAD TURBINE COMMON
30171	SJLP LAKE ROAD TURBINE UNIT 1
30172	SJLP LAKE ROAD TURBINE UNIT 2
30173	SJLP LAKE ROAD TURBINE UNIT 3
30174	SJLP LAKE ROAD TURBINE UNIT 4
30175	SJLP LAKE ROAD TURBINE UNIT 5
30176	SJLP LAKE ROAD TURBINE UNIT 6
30177	SJLP LAKE ROAD TURBINE UNIT 7
30180	SJLP RALPH GREEN CT
30287	SJLP TRANSMISSION
40100	ELELM GENERAL
40105	ENI GENERAL
40110	FAR GAS GENERAL
40115	GOLDEN BEAR HYDRO GENERAL
40120	HOMES SERVICE SOLUTION GENERAL
40121	KCP&L SOLAR
40125	GMO RECEIVABLES CO (GREC) ECORP
40126	GMO RECEIVABLES CO (GREC) MOPUB
40127	GMO RECEIVABLES CO (GREC) SJLP
40130	HOLDCO GENERAL
40135	KCPL RECEIVABLES CO GENERAL
40140	KCSUB GENERAL
40145	KLT INC GENERAL
40150	KLT GAS GENERAL

GREAT PLAINS ENERGY INCORPORATED
LISTING OF OPERATING UNITS
NOVEMBER 30, 2013

Operating Unit	Description
40155	KLT INVESTMENTS GENERAL
40160	MOPUB GROUP GENERAL
40165	MPS GAS PIPELINE GENERAL
40170	GMO PARNT GENERAL
40175	MPS CANADA CORP GENERAL
40180	MPS CANADA HOLDINGS GENERAL
40185	MPS NETWORKS CANADA GENERAL
40190	MPS FINANCE CORP GENERAL
40195	MPS MERCHANT SERV GENERAL
40200	MPS PIATT COUNTY GENERAL
40205	MZ PARTNERS NE GENERAL
40210	SJLP INVESTMENTS GENERAL
40215	GPES GENERAL
40220	TRANS UCU GENERAL
40225	NREG GENERAL
40230	GPE TRANSMISSN HOLDNG CO LLC
50100	ECORP COMMON RETAINED
50150	ECORP IATAN COMMON-JO USE ONLY
50152	ECORP IATAN 2-JO USE ONLY
50200	ECORP ENTERPRISE ALLOCATED

GREAT PLAINS ENERGY INCORPORATED
LISTING OF DEPARTMENTS
NOVEMBER 30, 2013

Department	Description
113	EDE IATAN STATION
114	KCPL IATAN STATION MO
115	GMO IATAN STATION
116	WESTAR LACYGNE
117	KCPL LACYGNE
118	KEPCO IATAN STATION
119	MJMEUC IATAN STATION
140	FLEET SERVICE OPERATIONS
150	SHOP & TECHNICAL SERVICES
164	DOCUMENT PROCESS & PRINT
165	FACILITIES MAINT & MGMT
167	HQ FACILITIES MGMT
168	RECORDS MANAGEMENT
171	CUSTOMER RELATIONS
181	TRANSMISSION CNSTN & MTCE
191	SUBSTATIONS CONST & MAINT
204	SMART GRID
205	HR ADMINISTRATION
210	MEASUREMENT TECHNOLOGY
214	DELIVERY MANAGEMENT
215	OPERATIONS & RESTORATION
216	DISTRIBUTION SAFETY
218	DELIVERY DISTRICT MGMT
219	CHIEF OPERATING OFFICER
220	TECHNICAL TRAINING
230	DELIVERY PLANNING PERFORMANCE
231	RESOURCE PLANNING
232	CENTRAL DESIGN
241	C&M DODSON
251	DISTRIBUTION SYSTEM OPS
252	CONTRACT MANAGEMENT
270	C&M TRENTON
271	C&M F&M
272	C&M LIBERTY/PLATTE CITY
274	C&M ST JOSEPH
275	C&M UNDERGROUND
277	C&M MARYVILLE/MOUND CITY
279	C&M BELTON
280	C&M CLINTON
281	C&M JOCO
285	C&M SOUTHLAND
286	C&M WARRENSBURG
287	C&M NEVADA
291	C&M NORTHLAND

GREAT PLAINS ENERGY INCORPORATED
LISTING OF DEPARTMENTS
NOVEMBER 30, 2013

Department	Description
292	C&M LEES SUMMIT/BLUE SPRINGS
301	C&M BRUNSWICK
302	C&M HENRIETTA
303	C&M SEDALIA
304	METER READERS ST JOSEPH
305	METER READERS SOUTHEAST
306	METER READERS EAST
307	METER READERS SOUTH
321	C&M PAOLA/OTTAWA
360	T&D ENGINEERING
390	ENVIRONMENTAL SERVICES
401	GENERATION SAFETY
406	CORP COMPLIANCE TRANSMISSION
407	REAL TIME SYSTEMS
408	OPERATIONAL SUPPORT SYSTEMS
411	MATERIALS GENERATION
412	TRANSMISSION PLANNING
413	RELAY/SYSTEMS PROTECTION
414	GENERATION RESOURCES
415	BULK POWER
449	PRODUCTION APPRENTICE/TRAINING
450	CENTRAL MACHINE FACILITY
452	ENERGY RESOURCE MANAGEMENT
454	GENERATION ENGINEERING SVCS
456	PRODUCTION BUSINESS OPS
457	PRODUCTION ADMINISTRATION
462	CT OPS & MAINT KCPL
463	HAWTHORN
464	MONTROSE
465	LACYGNE
466	IATAN
469	WOLF CREEK
472	CT FUEL
482	JEFFREY ENERGY CENTER
490	CONSTRUCTION MANAGEMENT
491	WIND TURB GENERATION
493	OPERATION & MAINT PROGRAMS
503	CUSTOMER COMMUNICATION
510	CORPORATE COMMUNICATION
511	GOVERNMENT AFFAIRS
512	COMMUNITY RELATIONS
530	MARKETING COMMUNICATIONS
540	QUALITY ASSURANCE
545	TRAINING AND WORKFORCE

GREAT PLAINS ENERGY INCORPORATED
LISTING OF DEPARTMENTS
NOVEMBER 30, 2013

Department	Description
551	TRANSMISSION DISPATCHING
560	ELEC TRANS BUSINESS OPS GENL
562	ECONOMIC DEVELOPMENT
564	EXTERNAL COMMUNICATIONS
571	ESERVICES
572	MARKETING INTELLIGENCE
574	ENERGY EFFICIENCY
576	CUSTOMER SOLUTIONS
624	REMITTANCE PROCESSING
633	INCOME TAXES
635	INTEREST & DEBT AMORT
638	PROPERTY TAXES
657	ENERGY SOLUTIONS SUPPORT
661	REGULATORY AFFAIRS
662	STRATEGIC INITIATIVES
663	REGULATORY RATE CASE
664	FINANCIAL PLANNING & ANALYSIS
674	DEMAND SIDE MGMT
678	SURGE & SVC BASED PRGMS
686	FINANCING COSTS
687	INVESTOR RELATIONS
692	CREDIT & COLLECTION
693	UNCOLLECTIBLE ACCOUNTS
694	BILLING SERVICES
695	METER READING & FIELD SERVICE
696	REVENUE MANAGEMENT
699	CONTROLLER ACCTG SERVICES
705	CORPORATE SECRETARY
742	FUEL ADDITIVES/CCP MANAGEMENT
745	SUPPLY CHAIN MANAGEMENT
755	PURCHASING DEPARTMENT
759	SUPPLY CHAIN TRANSFORMATION
760	MATERIALS DELIVERY
777	INSURANCE
786	SIBLEY
787	CT OPS & MAINT GMO
820	AUDIT SERVICES
846	ORGANIZATIONAL DEVELOPMENT
850	HR EXECUTIVE
851	COMP & BENEFITS ADMIN
853	MEDICAL
854	CORPORATE SAFETY
855	HR SERVICES & PAYROLL
856	EMPLOYEE BENEFITS

GREAT PLAINS ENERGY INCORPORATED
LISTING OF DEPARTMENTS
NOVEMBER 30, 2013

Department	Description
859	WORKERS COMPENSATION
861	LEGAL DEPARTMENT
862	CORPORATE SERVICES
863	CORPORATE SECURITY
864	INFORMATION SECURITY
870	IT STRATEGY & MANAGEMENT
871	IT INFRASTRUCTURE & ARCHITECT
872	CUSTOMER SYSTEMS SUPPORT
873	ENTERPRISE SYSTEMS SUPPORT
874	DESKTOP & CLIENT SERVICES
875	RADIO OPERATIONS
876	TELECOMMUNICATIONS
877	WAN SERVICES
878	TECHNICAL SERVICES
879	PROJECT CONTROLS OFFICE
880	CIPS Compliance
889	RISK MANAGEMENT
890	REVENUE ASSURANCE
891	CORPORATE TREASURY
893	SR VP & CFO
894	CORPORATE FINANCE
900	PRESIDENT & CEO
901	HOME SVC SOLUTIONS ADMIN
905	KCPL RECEIVABLES CO
906	KCREC ELIMINATION COMPANY
907	KCREC BAD DEBT
917	GMO RECEIVABLES CO
918	GREC ELIMINATION
919	GREC BAD DEBT
920	GENERAL USE KCPL
921	GENERAL DELIVERY USE
922	GENERAL GENERATION USE KCPL
923	GENERAL GENERATION USE SJLP
924	GENERAL GENERATION USE MOPUB
925	GENERAL USE GPES
927	GENERAL USE WCNOC
929	PAYROLL LOADING
931	GENERAL USE MPSMS
933	GENERAL USE MPSGP
934	GENERAL USE MPSPC
936	GENERAL USE MGI
937	GENERAL USE GBH
938	GENERAL USE ENI
940	GENERAL USE HLDGO

GREAT PLAINS ENERGY INCORPORATED
LISTING OF DEPARTMENTS
NOVEMBER 30, 2013

Department	Description
941	GENERAL USE GPTHG
956	GENERAL USE FGAS
960	GENERAL USE KLT
961	GENERAL USE KLTIV
964	GENERAL USE KLTG
965	GENERAL USE KCP&L Solar
971	GENERAL SUPPORT USE SJLP
972	GENERAL SUPPORT USE MOPUB
977	GENERAL USE MPSCH
978	GENERAL USE MPSNC
979	GENERAL USE MPSCC
980	GENERAL USE PARNT
981	GENERAL DELIVERY USE SJLP
982	GENERAL DELIVERY USE MOPUB
983	GENERAL USE ECORP
984	GENERAL USE NREG
985	LAKE ROAD STATION
990	GENERAL USE MPSFC
991	GENERAL USE MZPNE
996	GENERAL USE TRNSU
998	GENERAL USE SJINV
999	SUSPENSE

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
NOVEMBER 30, 2013

Account	Description	Account Type
101000	PLANT IN SERVICE	A
101100	PROPERTY UNDER CAPITAL LEASES	A
101328	NUCLEAR PROD DISALLOWED FAS 90	A
101330	PLANT IN SERVICE ARO	A
102000	PLANT PURCHASED OR SOLD	A
105000	PLANT HELD FOR FUTURE USE	A
106100	COMPLETE NOT CLASSIFIED IN CPR	A
107000	CONSTRUCTION WORK IN PROGRESS	A
107010	CWIP ELEC ADJUSTMENTS	A
107730	CWIP INDUSTRIAL STEAM	A
108000	RETIREMENT WORK IN PROGRESS	A
108010	RWIP TEMP ADJUSTMENTS	A
108011	ACCUM DEPR ORIGINAL	A
108328	ACCUM DEPR NUCL DISALWD FAS90	A
108330	ACCUM DEPR ARO	A
108399	ACCUM DEPR GEN PLT OTHR PROP	A
108400	COR TRSFERRED TO REG ASSET	A
108730	ACCUM DEPR IND STEAM	A
111007	ACCUM AMORT CAPITAL LEASE	A
111011	ACCUM AMORT LTD TERM ADJ	A
118002	OTHER UTILITY PLANT IN SERVICE	A
119003	OTHER ACCUM DEPR ORIGINAL	A
119300	OTHER ACCUM DEPR CORP	A
120100	NUCL FUEL IN PROCESS	A
120101	NUCL FUEL COSTS AFDC ACCR	A
120220	NUCL FUEL STOCK MAT & ASSEM	A
120330	NUCL FUEL IN REACTOR	A
120440	NUCL FUEL SPENT FUEL	A
120561	NUCL FUEL AMORTZ PROVISION	A
121000	NONUTILITY PROPERTY	A
122700	ACCUM DEPR&AMORT NON UTIL PROP	A
123100	INVESTMENT IN SUBS	A
124001	OTH INVEST CONVERSION ONLY	A
124002	OTH INVEST CLUB MEMBR&MISC STK	A
124003	OTH INVEST EMISSION ALLOWANCE	A
124010	OTH INVEST CONCORDIA IND DEV	A
124018	OTH INVEST HOUSING MO1994&1996	A
124022	OTH INVEST HOUSING MO 1997	A
124110	OTH INVEST WCNOC COMMON STOCK	A
124120	OTH INVEST WCNOC	A
124121	OTH INVEST WCNOC INS LOANS	A
124576	OTH INVEST WNC EARNINGS	A
124659	OTH INVEST LLP	A
124700	OTH INVEST-TRANSOURCE	A

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
NOVEMBER 30, 2013

Account	Description	Account Type
128000	OTH SPEC FUNDS INSURANCE	A
128001	OTH SPEC FUNDS DECOM TRUST MO	A
128002	OTH SPEC FUNDS DECOM TRUST KS	A
128003	OTH SPEC FUNDS SRSI DEP	A
128100	OTH SPEC FUND RABBI TR NORTHRN	A
128110	OTH SPEC FUND RABBI TR GOLD TR	A
128120	OTH SPEC FUND COLI MASS MUTUAL	A
131000	CASH CIS	A
131002	CASH RECLASSIFIED TO A P	A
131003	CASH BANK OF AMERICA WCNO	A
131010	CASH UMB GMO RETAIL LOCKBOX	A
131011	CASH UMB GMO WHOLESALE LOCKBOX	A
131030	CASH GENERAL FUND	A
131035	CASH KCPL DISBURSE ACCT	A
131158	CASH UMB ACCT LINK ADVANTAGE	A
131160	CASH ELECTRONIC LOCKBOX	A
131161	CASH RPPS CONCENTRATION	A
131165	CASH AR CONCENTRATION	A
131220	CASH CIS LOCKBOX	A
131232	CASH BANK OF MONTREAL (CND\$)	A
131233	CASH BANK OF MONTREAL (USD)	A
131300	CASH MAIN ACCNT (RECV CO/FGAS)	A
131301	CASH CONTROLLED DISBURSEMENT	A
131400	CASH CONCENTRATION	A
131401	CASH AP CONTROL DISBURSE	A
131402	CASH CUST REF CONTROLLED DISB	A
131403	CASH PAYROLL CONTRL DISB	A
131404	CASH INTEGRTD REC CNTRL DISB	A
131406	CASH UMB MISC AR	A
131407	CASH CUSTOMER PMTS	A
131408	CASH RIGHT OF WAY PTD	A
131511	CASH OTHER	A
134005	OTHER SPEC DEPOSIT BNP PARIBAS	A
134201	OTHER SPEC DEP NYMEX HEDGE	A
134501	OTHER SPECIAL DEPOSITS	A
135000	WORKING FUNDS	A
135001	WORKING FUND CASHIERS	A
135020	WORKING FUNDS WCNO	A
136005	TEMP CASH INVEST MONEY MARKET	A
136020	TEMP CASH INVEST MONEYMKTCHASE	A
141000	NOTES RECEIVABLE	A
142001	CUST ACCOUNTS RECEIVABLE	A
142002	CUST AR CLEARING	A
142004	CUST AR CIS UNPOSTED PMTS	A

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
NOVEMBER 30, 2013

Account	Description	Account Type
142005	AR SOLD TO VICTORY	A
142007	CUST A/R STREET LIGHTS	A
142009	CUST AR NSF CHECKS	A
142012	CIS LINE EXTENSION CLEARING	A
142013	CUST A/R DISCOUNT REC CO	A
143006	OTHR AR FREIGHT	A
143012	OTHR AR OTHR PAYROLL WH	A
143013	OTHR AR EDE IATAN CONSTR BILLD	A
143015	OTHR AR KEPCO IAT CONSTR BILLD	A
143017	OTHR AR MJMEUC IAT CONSTRBILLD	A
143018	OTHR AR EDUCATIONAL ASSISTANCE	A
143019	OTHR AR EMPL VACATION BOUGHT	A
143023	OTHR AR MATERIAL RETURNED	A
143024	OTHR AR MATERIAL LOANED	A
143025	OTHR AR MATERIAL SOLD	A
143028	OTHR AR DFD MDSE PR DEDUCT	A
143100	OTHR AR MISCELLANEOUS	A
143102	OTHR AR WHLSALE PWR SALE UNBIL	A
143106	OTHR AR DAMAGE CLAIMS	A
143107	OTHR AR NON REGULATED CIS	A
143200	OTHR AR KGE LACYGNE OPS	A
143201	OTHR AR KGE LAC OPS UNBILL	A
143203	OTHR AR KGE WCNOC OPS BILLED	A
143207	OTHR AR KGE LAC CONSTR UNBILL	A
143222	OTHR AR KCPL WCNOC	A
143400	OTHR AR EDE IATAN OPS	A
143401	OTHR AR EDE IATAN OP UNBILLD	A
143407	OTHR AR EDE IAT CONSTR UNBILLD	A
143450	OTHR AR TAX INTEREST	A
143500	OTHR AR KEPCO IATAN OP BILLED	A
143501	OTHR AR KEPCO IATAN OP UNBILLD	A
143507	OTHR AR KEPCO IAT CONSTRUNBILL	A
143600	OTHR AR MJMEUC IATAN OP BILLD	A
143601	OTHR AR MJMEUC IAT OP UNBILLD	A
143607	OTHR AR MJMEUC IATCONSTRUNBILL	A
143826	OTHR AR SMARTGRID DEM GRANT	A
144001	ACCUM PROV UNCOLL ACCT	A
144003	ACCUM PROV UNCOLACCT WORRYFREE	A
144007	ACCUM PROV UNCL ACC DSC REC CO	A
145000	NOTES RECEIVABLE IC	A
145001	NOTES RECEIVABLE MONEY POOL	A
145309	NOTES RECEIVABLE AR SALE	A
146000	ACCOUNTS RECEIVABLE IC	A
146400	DIVIDEND RECEIVABLE	A

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
NOVEMBER 30, 2013

Account	Description	Account Type
151100	FUEL STOCK-COAL	A
151300	FUEL STOCK-OIL	A
151400	FUEL IN TRANSIT	A
151502	FUEL STOCK-PROPANE	A
151504	FUEL IMBALANCE NATURAL GAS	A
151550	FUEL STOCK-TIRES	A
151600	UNIT TRAIN LEASE-OTHER	A
151680	UNIT TRAIN CLEARING	A
151690	UNIT TRAIN BALANCE CARRYFORWRD	A
154000	PLANT MATERIAL AND SUPPLIES	A
154010	PLANT MATL&SUPPLIES SENT REBLD	A
154100	PLANT MATERIAL&SUPPLY DEPOSITS	A
154200	FUEL ADDITIVES	A
154400	PLANT M&S TRANSFERS	A
154500	PLANT M&S JEC	A
154550	PLANT M&S IATAN	A
154553	PLANT M&S IATAN EDE	A
154554	PLANT M&S IATAN MJMEC	A
154555	PLANT M&S IATAN GMO	A
154556	PLANT M&S IATAN KEPCO	A
154570	PLANT M&S LACYGNE	A
154576	PLANT M&S LACYGNE WESTAR	A
154581	PLANT M&S WOLF CREEK STATION	A
154610	PLANT M&S VEH FUEL WARRENSBURG	A
154620	PLANT M&S VEH FUEL F&M	A
154630	PLANT M&S VEH FUEL NORTHLAND	A
154640	PLANT M&S VEH FUEL DODSON	A
154650	PLANT M&S VEH FUEL JOHNSON CTY	A
154660	PLANT M&S VEH FUEL ST.JOE	A
154661	PLANT M&S VEH FUEL LEESUMMIT	A
154662	PLANT M&S VEH FUEL BELTON	A
154670	PLANT M&S VEH FUEL SOUTHLAND	A
158100	EMISSION ALLOWANCES	A
158500	EMISSION ALLOWANCES-REC	A
163020	STORES EXPENSE UNDISTRIBUTED	A
163100	STORES EXP UNDIST WCNO	A
163200	STORES EXP UNDIST PROD	A
163210	STORES EXP UNDIST PROD PPV	A
163250	STORES EXP UNDIST MISC VOUCHR	A
163300	STORES EXP UNDIST T&D	A
163310	STORES EXP UNDIST T&D PPV	A
163400	STORES EXP UNDIST JO IATAN	A
163500	STORES EXP UNDIST JO LACYGNE	A
165001	PREPAYS GENERAL INSURANCE	A

GREAT PLAINS ENERGY INCORPORATED
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Account	Description	Account Type
165004	PREPAYS POSTAGE	A
165008	PREPAYS OTHER	A
165011	PREPAYS GEN EXP WCNO	A
165201	PREPAYS GROSS RECPTS TAX KCMO	A
165202	PREPAYS GROSS RECPTS TAX OTHER	A
172001	RENTS RECEIVABLE POLE RENTALS	A
173000	ACCRUED UNBILLED UTILITY REV	A
173002	ACCRUED UNBILLED REVENUE STEAM	A
174300	ACCR ASSET CUR H&W ACTIVE EMPLS	A
174400	ACCR ASSET CURR INCOME TAX REC	A
174500	ACCR ASSET CUR DEFDR WCNO OUT	A
174600	ACCR ASSET CURR STATE TAX CRDT	A
174800	ACCR ASSET CURR REC'S	A
176101	GAS DERIVATIVES CURRENT	A
176102	GAS DERIVATIVES MTM INCOME	A
176505	GAS DERIVATIVES LT	A
181000	UNAMORTIZED DEBT EXPENSE	A
182310	REG ASSET NONPLT AFDC RATE BSE	A
182311	REG ASSET NONPLT AFDC AMORT	A
182329	REG ASSET KS IATAN 1	A
182330	REG ASSET ARO	A
182360	REG ASSET PENSION KS 2010	A
182361	REG ASSET PENSION NO RATE BASE	A
182362	REG ASSET PENSION 0 KS	A
182365	REG ASSET FAS 1580PENSIONS	A
182366	REG ASSET FAS158 OPEB	A
182367	REG ASSET PENSIONS MO	A
182368	REG ASSET PENSIONS JP	A
182370	REG ASSET ACCRUED QCA	A
182371	REG ASSET FAS158 REMSRMT PEN	A
182373	REG ASSET GMO OPEB	A
182374	REG ASSET FAS88 2011	A
182375	REG ASSET GMO ERISA MIN	A
182377	REG ASSET GMO TRACKER	A
182380	REG ASSET ACCRUED FAC	A
182395	REG ASSET FAS109	A
182400	REG ASSET COR XFER FRMDEPR RES	A
182419	REG ASSET MTM LOSS	A
182426	REG ASSET MO IATAN 1 & COMMON	A
182429	REG ASSET MO JURISDIC REFUEL	A
182431	REG ASSET KS TALENT ASSESSMENT	A
182435	REG ASSET MO R&D CONSULTNG FEE	A
182440	REG ASSET MO CUST PROGRAM	A
182441	REG ASSET KS CUST PROGRAM	A

GREAT PLAINS ENERGY INCORPORATED
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Account	Description	Account Type
182453	REG ASSET 2007 KS RATE FILING	A
182455	REG ASSET 2008 KS RATE CASE	A
182456	REG ASSET 2007 KS TALENT ASSMT	A
182457	REG ASSET 2007 KS EMPLOY AUG	A
182458	REG ASSET 2007 MO TALENT ASSMT	A
182485	REG ASSET SJLP ACQUISITION	A
182490	REG ASSET KS ECA	A
182491	REG ASSET SJLP STORM DAMAGE	A
182492	REG ASSET KS TRANSITION COSTS	A
182493	REG ASSET MO TRANSITION COSTS	A
182494	REG ASSET 2010 MO RATE CASE	A
182495	REG ASSET 2010 KS RATE CASE	A
182496	REG ASSET MO DSM ADVERTISING	A
182497	REG ASSET MO ECO RELF PILT PGM	A
182498	REG ASSET MO JURIS DSM ADVERT	A
182502	REG ASSET MO IATAN 2	A
182505	REG ASSET 2012 KS RATE CASE	A
182510	REG ASSET KS PROPERTY TAX RIDR	A
182512	REG ASSET IATAN2 AND COM TRACK	A
182513	REG ASSET SOLAR REB AND REC'S	A
182514	REG ASSET MO FLOOD	A
182515	REG ASSET KS FLOOD	A
182516	REG ASSET KS ORVS	A
182525	2015 KCPL KANSAS RATE CASE	A
182530	REG ASSET GMO MEEIA PRG CST	A
182531	REG ASSET GMO MEEIA TD	A
182540	KCPL-MO NON-MEEIA OPT_OUT CRED	A
183000	PREL SURVEY&INVESTIG CHGS	A
184004	CLEARING FLEET	A
184032	CLEARING T&E CARDS	A
184033	CLEARING PROCUREMENT CARDS	A
184780	CLEARING DELIVERY FLD ENG TDOH	A
184781	CLEARING SUPPLY OH CONSTRUCT	A
184820	CLEARING WCNOG	A
185000	TEMPORARY FACILITIES	A
185990	TEMPORARY FACILITIES BAL FWD	A
186004	MISC DEF DR SUSPENSE	A
186030	MISC DEF DR JO IATAN 2 INSURNC	A
186032	MISC DEF DR CUSTOMER NOTE REC	A
186062	MISC DEF DR GOODWILL	A
186100	MISC DEF DR BILLING WORK ORDRS	A
186107	MISCDEFDR WESTAR MGTPENSIONPLN	A
186110	MISCDEFDR WESTAR JT PENSIONPLN	A
186114	MISCDEFDR WESTAR OPEB MGMT PLN	A

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Account	Description	Account Type
186117	MISCDEFDR WESTAR OPEB JT PLAN	A
186200	MISC DEF DR MISC WORK ORDERS	A
186205	MISC DEF DR CWIP NON UTILITY	A
186206	MISC DEF DR RWIP NON UTILITY	A
186826	MISCDEFDR SMARTGRID DEM GRANT	A
186901	MISCDEFDR CASH RECPT UNAPPLIED	A
186903	MISCDEFDR REC PAY UNAPPL ENDUR	A
188001	RESEARCH AND DEVELOPMENT	A
189000	UNAMORTIZD LOSS REACQUIRED DBT	A
190200	DEF INC TAX FEDERAL	A
190201	DEF INC TX CURR VALUATN ALLOW	A
190300	DEF INC TAX FEDERAL NOL	A
190301	DEF INC TAX STATE NOL	A
190350	DEF INC TX VALUATION ALLOW	A
190400	DEF INC TAX CURRENT ASSET OCI	A
190500	DEF INC TX FED AMT GBC CREDITS	A
190601	DEF INC TAX FASB 109	A
190602	DEF INC TAX FASB 109 MO R&D	A
201100	COMMON STOCK ISSUE	Q
201101	COMMON STOCK ISSUE EQUITY CONTR	Q
201110	COMMON STOCK ISSUE PRM CAP STK	Q
201120	COMMON STOCK ISSUE REACQ HSS	Q
204200	PREFERRED STOCK ISSUED 3.80%	Q
204400	PREFERRED STOCK ISSUED 4.50%	Q
204500	PREFERRED STOCK ISSUED 4.20%	Q
204600	PREFERRED STOCK ISSUED 4.35%	Q
207200	PREMIUM ON CAPITAL STOCK 3.80%	Q
207500	PREMIUM ON CAPITAL STOCK 4.20%	Q
210100	GAIN ON CANC REACQ COMMON STK	Q
210300	GAIN ON CANC 4% PFD	Q
210400	GAIN ON CANC 8.00 PFC	Q
210500	GAIN ON CANC 12.75 PFC	Q
210700	GAIN ON CANC RED 7.72% PFD	Q
210900	GAIN ON CANC RED 10.70 PFD	Q
210910	GAIN ON CANC REAQD 2.33 CUM PS	Q
210912	GAIN ON CANC REAQD 17.05 CUMPS	Q
211100	MISC PAID IN CAPITAL	Q
211101	MISC PAID IN CAP EQUITY CONTR	Q
211102	MISC PAID IN CAP EQTY COMP TAX	Q
211103	MISC PD IN CAP EQTY CMP TS G/L	Q
211110	MISC PAID IN CAP RTURN OF CAP	Q
211111	MISC PAID IN CAP UNEARNED COMP	Q
214900	COMMON STOCK EXPENSE	Q
216000	UNAPPR RETAINED EARNINGS	Q

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Account	Description	Account Type
216110	UNAPPR RE UNDIS SUBSD ERNGS	Q
216400	UNAPPR RE PF DIV DECL 3.80	Q
216402	UNAPPR RE PF DIV DECL 4.50	Q
216403	UNAPPR RE PF DIV DECL 4.20	Q
216404	UNAPPR RE PF DIV DECL 4.35	Q
216438	UNAPPR RE COM DIV DECL	Q
217000	REACQUIRED CAPITAL STOCK	Q
219001	AOCI GAS HEDGING	Q
219002	AOCI DEF TAX DER HEDGE	Q
219003	AOCI PENSION UNRECOG SVC COST	Q
219004	AOCI DEFTAX PEN UNREC SVCCOST	Q
219005	AOCI SUBS MIN PENS OBL	Q
219006	AOCI SUBS DER HEDGING	Q
219007	AOCI INT RATE HEDGING	Q
219008	AOCI DEF TAX INT RATE HEDGING	Q
221000	BONDS	L
222001	REACQD BONDS POLL CTL B 2023	L
222002	REACQD BONDS EIRR 2007A	L
223000	LT AFFILIATED NOTES PAY HLDCO	L
224000	OTHER LTD	L
224500	OTHER LTD CURRENT MATURITIES	L
225000	UNAMRT PREM ON LTD	L
226000	UNAMRT DISC ON LTD	L
227100	OBLIGATION UNDER CAPITAL LEASE	L
228200	INJ & DMGES BAL FWD	L
228201	INJ & DMGES WORK COMP PMT	L
228206	INJ & DMGES OTHER	L
228301	PENSION&BEN SERP	L
228302	PENSION&BEN SERP SEVERANCE	L
228310	PENSION&BEN LT LIAB MGMT	L
228311	PENSION&BEN LT LIAB JO TRUSTEE	L
228313	PENSION&BEN PST RET HLTH&LIFE	L
228332	PENSION&BEN WCNO	L
229000	ACCUM PROV FOR RATE REFUNDS	L
230330	ARO	L
230700	ARO NUCLEAR	L
231000	NOTES PAYABLE	L
231011	NOTES PAYABLE VICTORY REC CORP	L
231300	NOTES PAYABLE COMMERCL PAPER	L
232000	ACCOUNTS PAYABLE	L
232002	AP RECLASS OF NEGATIVE CASH	L
232003	AP ACCRUED PAYROLL	L
232004	AP ACCR LIAB ANNUAL SETTL	L
232005	AP CIS REFUND	L

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Account	Description	Account Type
232006	AP CONTR RETENTION CAP WORK	L
232007	AP ACCRUED PAYROLL WCNOC	L
232009	AP MO CONSMR COMPSTG USE TX	L
232010	AP KS COMPENSAT'G USE TAX	L
232019	AP PR DED EMPL SVGS PLUS	L
232020	AP UNITED WAY	L
232022	AP IBEW 412 DUES COLLECT	L
232023	AP IBEW 1464 DUES COLLECT	L
232024	AP IBEW 1613 DUES COLLECT	L
232025	AP COPE LOCAL 1464	L
232027	AP MGE GAS FREIGHT PAYABLE	L
232028	AP DEATH BENEF LOCAL 1464	L
232030	AP K C POWER PAC	L
232031	AP SOUTHERN STAR PIPELINE	L
232037	AP EMPLOYEE ELECTRIC ACCOUNTS	L
232039	AP INTERCHANGE	L
232040	AP JEFFREY ENERGY CNTR MOPUB	L
232048	AP WESTAR ADV OPERA LACYGNE	L
232060	AP GMO ADV WORK FUNDS IATAN	L
232061	AP EMP DIST ADV FUNDS IATAN	L
232063	AP DENTAL INS BARG UN PR DEDUC	L
232064	AP LT DISABIL INS BAR U PR DED	L
232075	AP DEPENDENT LIFE INSURANCE	L
232076	AP ACCIDENTAL DEATH	L
232077	AP EMPL LIFE INSURANCE	L
232078	AP LT DISABILITY INSUR	L
232079	AP GROUP MEDICAL INSUR	L
232081	AP KANSAS CITY ART FUND	L
232082	AP FLEX BENEFIT DENTAL INS	L
232086	AP ESP GENERAL & HOME LOANS	L
232087	AP HEALTH & WELFARE DED BAR UN	L
232088	AP EMPLOYEE PAYROLL DEDUCTIONS	L
232089	AP FLEX BENEFIT VISION INS	L
232090	AP EMPLOYEE RELIEF PR DEDUCT	L
232092	AP BU SUPPLEMENTAL LIFE INSUR	L
232093	AP PR DED AC DTH INS 1613 FLEX	L
232094	AP PR DED DP LFE INS 1613 FLEX	L
232098	AP EMPLOYER ESP	L
232099	AP EMPL DEPENDENT CARE DEDUCT	L
232101	AP ACCRUED PAYROLL SEVERANCE	L
232105	AP T&E DUE TO FROM EMPLOYEES	L
232130	AP KEPCO ADV FUND IATAN	L
232131	AP MJMEUC ADV FUND IATAN	L
232200	AP FUELS	L

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Account	Description	Account Type
232202	AP WCNOC OPS & CNSTR	L
232241	AP BIOFUEL	L
232400	AP ESTIMATED ACCRUALS	L
232401	AP ENVIRONMENTAL ACCRUALS	L
232403	AP EST ACCR LC TRANSM LINES	L
232404	AP EST ACCRUALS CEP LACYGNE	L
232405	AP EST ACCRUALS CEP IATAN	L
232406	AP CONTR RETENTION CEP IATAN	L
232407	AP CONTR RETENTION CEP LACYGNE	L
232408	AP CONTR RETENTION LC TRANSM	L
232420	AP ACCR INVENTORY RECPTS	L
233000	NOTES PAYABLE ASSOC COS	L
233003	NOTES PAYABLE MONEY POOL	L
234000	ACCOUNTS PAYABLE IC	L
234007	ACCOUNTS PAYABLE-NP RECEV CO	L
234008	ACCOUNTS PAYABLE-INT PY REC CO	L
234222	AP IC CIS TRANSFER	L
234400	ACCOUNTS PAYABLE-DIVDND PAY IC	L
235000	CUSTOMER DEPOSITS	L
235001	CUSTOMER DEPOSITS APPLIED	L
235002	CUSTOMER DEPOSITS INTERCHANGE	L
236100	TAXES ACCRUED PROPERTY	L
236101	TAXES ACCRUED SPECIAL ASSMNT	L
236110	TAXES ACCRUED SALES/USE STMI	L
236111	TAXES ACCRUED SALES/USE STM0	L
236201	TAXES ACCRUED GRT	L
236300	TAXES ACCRUED STATE CAP STOCK	L
236301	TAXES ACCRUED MO UNEMPL	L
236304	TAXES ACCRUED FED UNEMPL	L
236305	TAXES ACCRUED FICA EMPR	L
236307	TAXES ACCRUED KC EARNINGS	L
236308	TAXES ACCRUED WCNOC	L
236309	TAXES ACCRUED KS UNEMPL	L
236312	TAXES ACCRUED UNEMPL OTHER	L
236400	TAXES ACCRUED FED INCOME	L
236410	TAXES ACCRUED FIN 48 FEDERAL	L
236500	TAXES ACCRUED STATE INCOME	L
237000	INTEREST ACCRUED	L
237800	INTEREST ACCRUED TAX LIAB	L
237810	INTEREST ACCRUED FIN48 LIAB	L
237901	INTEREST ACCRUED CUST DEPOSIT	L
237903	INTEREST ACCRUED DEP INT APPL	L
238100	DIVIDENDS DECL COMMON	L
238200	DIVIDENDS DECL PFD 3.80%	L

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Account	Description	Account Type
238400	DIVIDENDS DECL PFD 4.50%	L
238500	DIVIDENDS DECL PFD 4.20%	L
238600	DIVIDENDS DECL PFD 4.35%	L
241000	TAXES PAY OTHR STATE LOCAL WH	L
241001	TAXES PAY WITHOLDING FED	L
241002	TAXES PAY FICA EMPLOYEES	L
241005	TAXES PAY MO WH TAX	L
241007	TAXES PAY KC EARNINGS	L
241009	TAXES PAY KS WH TAX	L
241202	TAXES PAY GR RECEIPTS KS	L
241203	TAXES PAY GR RECEIPTS MO	L
241511	TAXES PAY SALES STATE MO	L
241512	TAXES PAY SALES COUNTY MO	L
241513	TAXES PAY SALES CITY MO	L
241521	TAXES PAY SALES STATE KS	L
241522	TAXES PAY SALES COUNTY KS	L
241523	TAXES PAY SALES CITY KS	L
242000	ACCR LIAB CURRENT	L
242001	ACCR LIAB UNCL CHECKS CUST REF	L
242002	ACCR LIAB UNCL CHECKS AP & PAY	L
242009	ACCR LIAB VACATION WCNOC	L
242013	ACCR LIAB DOLLAR AID CONTRIB	L
242014	DOLLAR AIDE CO MATCHING \$	L
242016	ACCR LIAB DEF COMP KCPL	L
242017	ACCR LIAB ADMIN FEE AR SALE	L
242031	ACCR LIAB POSTRETIREMENT	L
242032	ACCR LIAB SERP	L
242300	ACCR LIAB IBNR H&W CLAIMS	L
242900	ACCR LIAB VACATION PAID CURRNT	L
242901	ACCR LIAB VACATION LIAB	L
242902	ACCR LIAB VACATION PAID	L
242903	ACCR LIAB VACATION PURCHASED	L
242909	ACCR LIAB VACATION BAL FWD	L
243100	CAPITAL LSE OBLIG CURRENT	L
245101	DERIV INST LIAB GAS	L
252000	CUSTOMER ADVANCES CONSTRUCTION	L
253005	OTH DEF CR JEC LEASE	L
253006	OTH DEF CR ENVIRONMENTA	L
253007	OTH DEF CR LARGE CAPITAL	L
253008	OTH DEF CR IATAN LOCKTON INSUR	L
253010	OTH DEF CR LACYGNE CWIP AFUDC	L
253021	OTH DEF CR LOSS LEASE RESERVE	L
253023	OTH DEF CR RENT LT PORTION	L
253025	OTH DEF CR LEASE 1KC PLACE	L

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Account	Description	Account Type
253100	OTH DEF CR MISC	L
253103	OTH DEF CR TOWER SITE RENT	L
253112	OTH DEF CR NON REF CIACS	L
253301	OTH DEF CR INT&COLI WCNOG	L
253303	OTH DEF CR LT COMPENSATION	L
253505	OTH DEF CR LT GAS DERIVATIVE	L
253800	OTH DEF CR MINORITY INTEREST	L
253900	OTH DEF CR PAID ABSENCES	L
253914	OTH DEF CR PAID ABSENCES CR	L
254000	OTH REG LIAB EMISSION ALLOW	L
254001	OTH REG LIAB MO GROSS MARGIN	L
254002	OTH REG LIAB ECA/FAC/QCA	L
254004	OTH REG LIAB MTM ST GAIN	L
254005	OTH REG LIAB DEF STB REPARATN	L
254006	OTH REG LIAB PPD PENSION AMORT	L
254007	OTH REG LIAB ERISA MIN	L
254009	OTH REG LIAB ERISA TRCKR AMORT	L
254011	OTH REG LIABPOWER PLANT MAINT	L
254012	OTH REG LIAB PPD PENSUNAMRTBAL	L
254013	OTH REG LIAB OPEB KS	L
254014	OTH REG LIAB OPEB MO	L
254305	OTH REG LIAB NONLEGAL REM COST	L
254326	OTH REG LIAB DECOMMISSIONING	L
254392	OTH REG LIAB MO DECOM COS	L
254393	OTH REG LIAB KS DECOM COS	L
254394	OTH REG LIAB FERC DECOM COS	L
254395	OTH REG LIAB FAS109	L
254396	OTH REG LIAB FAS 109 MO R&D	L
254496	OTH REG LIAB CR MO CAP R&D	L
254522	OTH REG LIAB KCPL LGL FEE REIM	L
254523	OTH REG LIAB 1KC LEASE ABATE	L
254528	OTH REG LIAB SJ STRM DAMG TRKR	L
254530	OTH REG LIAB GMO MEEIA PRG CST	L
254531	OTH REG LIAB GMO MEEIA TD	L
254550	OTH REG LIAB TRSNSRCE MO	L
255000	ACCUM DEF ITC	L
255520	ACCUM DEF ITC WC 1985	L
255600	ACCUM DEF ITC WF CR SALES	L
255634	ACCUM DEF ITC ELEC ALL YRS	L
255700	ACCUM DEF ITC ADV COAL CREDIT	L
255750	ACCUM DEF ITC COAL CR NON-UTIL	L
255800	ACCUM DEF ITC MISC CREDIT	L
255850	ACCUM DEF ITC MISC CR NON-UTIL	L
282137	ADFIT CAPITALIZED INTEREST	L

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Account	Description	Account Type
282237	ADSIT CAPITALIZED INTEREST	L
282410	ADIT FIN 48	L
282601	ADIT FASB 109 ADJUSTMENT	L
282611	ADIT PLANT OR OTHER PROPERTY	L
283100	ADIT OTH NUCLEAR FUEL	L
283300	ADIT OTH MISC	L
283410	FIN48 NON CURR LIAB FED	L
283510	FIN48 NON CURR LIAB STATE	L
283601	ADIT OTH FASB 109 ADJ	L
283800	ADIT OTH FED EXTRAORD ITEM	L
283801	ADIT OTH STATE EXTRAORD ITEM	L
403000	DEPRECIATION EXPENSE	E
403330	DEPRECIATION EXPENSE ARO	E
403426	DEPRECIATION EXP IAT REG ASSET	E
403730	DEPRECIATION EXPENSE IND STEAM	E
404000	AMORT LIMITED TERM	E
404100	AMORT LIMITED TERM MO RATE ORD	E
405001	AMORT OTHER INTANGIBLE PLANT	E
405010	AMORT OTHER FOR PLANT	E
407300	REGULATORY DEBITS	E
407400	REGULATORY CREDITS	E
408101	TOTIT STATE CAP STK ELEC	E
408103	TOTIT MISC OCCUP ELEC	E
408110	TOTIT EARNINGS ELEC	E
408112	TOTIT ELEC	E
408120	TOTIT PROPERTY ELEC	E
408121	TOTIT PROPERTY WOLF CREEK	E
408130	TOTIT GROSS RECEIPTS	E
408140	TOTIT FICA, FUTA, SUTA	E
408202	TOTIT PROPERTY NON UTILITY	E
409101	INCOME TAXES CURRENT FED ELEC	E
409103	INCOME TAXES CURRENT ST ELEC	E
409105	INCOME TAXES NON CURR FED ELEC	E
409107	INCOME TAXES NON CURR ST ELEC	E
409201	INCOME TAXES OTHR FED	E
409203	INCOME TAXES OTHR STATE	E
409205	INCOME TAXES OTHR NONCURR FED	E
409207	INCOME TAXES OTHR NONCURR ST	E
410110	PROV DEF INC TX FED ELEC	E
410111	PROV DEF INC TX ST ELEC	E
411109	ACCRETION EXPENSE ARO	E
411110	PROV DEF INC TX AMORT FED ELEC	E
411111	PROV DEF INC TX AMORT ST ELEC	E
411201	PROV DEF INC TX OTHR FED	E

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Account	Description	Account Type
411202	PROV DEF INC TX OTHR STATE	E
411410	INV TAX CR ADJ ELEC	E
411800	GAIN ON DISPOSITION EMMISSNS	E
413000	EXP OF PROP LEASED TO OTHERS	E
417001	REV NON UTIL WORRY FREE	E
417004	REV NON UTIL MTR BSD SURG PROT	E
417012	REV NON UTIL ENG SERVICES	E
417014	REV NON UTIL SALES&MKTG	E
417018	REV NON UTIL ENERLINK	E
417022	REV NON UTIL COLLECTFEE REC CO	E
417023	REV NON UTIL DISC REC CO	E
417024	REV NON UTIL INTERCOMPANY RENT	E
417050	REV NON UTIL MPS MERCHANT	E
417053	REV NON UTIL PRICE RISK M TO M	E
417054	REV NON UTIL MKTG PHYSICAL	E
417100	EXPENSES NON UTILITY	E
417101	EXP NON UTIL COLLECT FEE RECCO	E
417102	EXP NON UTIL PROPERTY DEPR	E
417115	EXP NON UTIL NON ASSET TRADING	E
417153	EXP NON UTIL MKTG COS PHYSICAL	E
418002	NON OP RENTAL INCOME LEASE	R
418100	EQUITY IN EARNINGS OF SUBS	R
418101	EQUITY IN EARNINGS OF ASSOC CO	R
419000	INT & DIV INC SUB	R
419002	INT & DIV INC OTHER SOURCE	R
419003	INT & DIV INC TEMP INVESTMENT	R
419006	INT & DIV INC TAX REFUNDS	R
419010	INT & DIV INC NOTES REC	R
419064	INT & DIV INC REC CO	R
419101	AFDC EQUITY FUNDS CWIP	R
419102	AFDC EQUITY FUNDS N FUEL	R
420001	INVEST TAX CREDITS KEPSCO GAIN	R
420003	INVEST TAX CREDIT COAL NONUTIL	R
421000	MISC NON OP INC	E
421001	AMORT OF CIAC TAX GROSSUP	E
421003	MISC NON OP INC CIAC TX GRS UP	E
421011	MISC NON OP INC FX GAIN/LOSS	E
421060	MISC NON OP INC UNREALIZED LOSS	E
421100	GAIN DISPOSITION OF PROP	E
421200	LOSS DISPOSITION OF PROP	E
421800	MINORITY INTEREST	E
425000	MISC AMORTIZATION	E
426101	DONATIONS COMMUNITY SERVICE	E
426102	DONATIONS COMMUNITY INVEST	E

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
426103	DONATIONS CHARITBL CONTRIB	E
426201	LIFE INS WCNOC COLI	E
426209	LIFE INS MISC NON OPERATING	E
426300	PENALTIES	E
426402	CIV&POL FED/STATE LOBBY	E
426403	CIV&POL LOCAL LOBBY	E
426404	CIV&POL ADMIN POL ACT COM	E
426500	OTHER DEDUCTIONS	E
426510	OTHER DEDUCTS DISC SOLD REC CO	E
427000	INTEREST ON LONG TERM DEBT	E
428000	AMORT OF DEBT DISCOUNT AND EXP	E
428100	AMORT OF LOSS ON REACQ DEBT	E
429000	AMORT OF PREM ON DEBT CR	E
430000	INTEREST ON DEBT SUBS	E
430053	INTEREST ON DEBT SUBS REC CO	E
431015	OTH INT EXP ST LOANS	E
431016	OTH INT EXP UNSECURED NOTES	E
431017	OTH INT EXP CUST DEPOSITS	E
431018	OTH INT EXP MISC ACCOUNTS	E
431019	OTH INT EXP WCNOC	E
431020	OTH INT EXP SPECIAL ASSESS	E
431021	OTH INT EXP FED&ST TX ASSMNT	E
431027	OTH INT EXP GPE REVOLVER	E
431426	OTH INT EXP MO IATAN1 CRNG CST	E
431440	OTH INT EXP MO DSM CRNG CST	E
431513	OTH INT EXP MO SOL REC CRG CST	E
432001	AFDC BORROWED FUNDS CWIP	E
432002	AFDC BORROWED FUNDS WCNOC	E
440001	RESIDENTIAL SALES	R
442001	COMMERCIAL SALES	R
442004	ELEC SALES-STREET LIGHTING	R
442101	COMMERCIAL SALES PRIMARY	R
442201	INDUSTRIAL SALES PRIMARY	R
442202	INDUSTRIAL SALES SECONDARY	R
444001	PUBLIC STREET & HWY LIGHTING	R
444002	TRAFFIC SIGNAL SALES	R
445001	OTHER SALES PUBLIC AUTHORITIES	R
447012	SALES FOR RESALE CAPACITY	R
447014	SALES FOR RESALE MISC FIXED	R
447020	SALES FOR RESALE SFR RETAIL	R
447030	SALES FOR RESALE BULK	R
447031	SALES FOR RESAL INTR UN INTRST	R
447035	SALES FOR RESALE SFR WAPA	R
447101	SALES FOR RESALE PRIVATE UTIL	R

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
447102	SALES FOR RESALE COOP	R
447103	SALES FOR RESALE MUNICIPALIT	R
449101	PROVFORRATEREFUND RETAIL	R
450001	FORFEITED DISCOUNTS	R
451001	MISC SERV REV	R
451002	MISC SERV REV REPLACE DMGD MTR	R
451003	MISC SERV REV COLL SERVICE	R
451004	MISC SERV REV DISCONNECT SERV	R
451101	MISC SERV REV TEMP INST	R
454001	RENT FROM ELECTRIC PROPERTY	R
456010	OTHER ELEC REV WC DECOM TRUST	R
456100	OTHER ELEC REV TRANS FOR OTHRS	R
456101	OTHER ELECTRIC REV	R
456102	OTH ELEC REV RET CK SERV CHG	R
456109	OTHER ELEC REV TRANSMISSION	R
456110	OTHER ELEC REV PASS THRU EXP	R
456111	OTHER ELEC REV PASS THRU REV	R
456730	OTHER ELEC REV IND STM OPS SJP	R
456735	OTHER ELEC REV IND STM QCA	R
500000	STEAM OPS SUPERV&ENG	E
501000	FUEL EXPENSE STEAM PRODUCTION	E
501020	FUEL EXPENSE ON SYSTEM STEAM	E
501030	FUEL EXPENSE OFF SYSTEM STEAM	E
501033	FUEL EXPENSE STEAM INTER UN/ST	E
501300	FUEL EXPENSE ADDITIVES	E
501400	FUEL EXPENSE RESIDUALS	E
501450	FUEL EXP RESIDUALS LANDFILL	E
501500	FUEL HANDLING EXPENSE COAL	E
501501	FUEL HANDLING EXP OIL	E
501502	FUEL HANDLING COAL PILE MGMT	E
501503	FUEL HANDLING NEGOT TRANSP CNT	E
501504	FUEL HANDLING PLAN FUEL REQ PP	E
501506	FUEL HANDLING RECEIVE COAL	E
501507	FUEL HANDLING UNLOAD COAL	E
501508	FUEL HANDLING STACKER	E
501509	FUEL HANDLING COAL PILE	E
501510	FUEL HANDLING CONVEYER	E
501700	FUEL EXPENSE INDUSTRIAL STEAM	E
502000	STEAM OPS EXP OTHER	E
502001	STEAM OPS BOILER	E
502002	STEAM OPS FUEL	E
502004	STEAM OPS WATER	E
502005	STEAM OPS CONDENSATE	E
502012	STEAM OPS ASH	E

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
502014	STEAM OPS APC	E
502015	STEAM OPS WTR PLLTN CNTRL	E
502020	STEAM OPS AQC PRECIPITATOR	E
502021	STEAM OPS AQC BAGHOUSE	E
502022	STEAM OPS WET GAS SCRUBBER	E
502023	STEAM OPS DRY GAS SCRUBBER	E
502024	STEAM OPS AQC SCR	E
502025	STEAM OPS ACTIVATED CO2 INJECT	E
504100	STEAM TRANSFER EXP	E
505000	STEAM OPS ELECTRIC EXP OTHER	E
505003	STEAM OPS ELE EXP TRNSF SYSTEM	E
505004	STEAM OPS ELE EXP COMP AIR SYS	E
505005	STEAM OPS ELE EXP COOLING SYS	E
505007	STEAM OPS ELE EXP FACILITIES	E
505010	STEAM OPS ELE EXP TURBINE GEN	E
505011	STEAM OPS ELE EXP AUX SYSTEM	E
506000	STEAM OPS MISC STEAM POWER EXP	E
507000	STEAM OPS RENTS	E
509000	STEAM OPS EMISSION ALLOWANCES	E
510000	MAINTENANCE SUPERVISION & ENG	E
511000	MAINT OF STRUCT STEAM	E
511002	MAINT OF STRUCT STEAM FIRE PRO	E
512000	MAINT BOILER PLANT OTHER	E
512001	MAINT BOILER PLANT UNLOAD FF	E
512002	MAINT BOILER PLANT STACKER	E
512003	MAINT BOILER PLANT FUEL YARD	E
512004	MAINT BOILER PLANT ASH	E
512005	MAINT BOILER PLANT CONVEYOR	E
512006	MAINT BOILER PLANT FUEL SYST	E
512007	MAINT BOILER PLANT AIR SYST	E
512008	MAINT BOIL PLT WATERTREAT SYST	E
512010	MAINT BOIL PLT CONDENS SYST	E
512011	MAINT BOIL PLT FURNACE SYST	E
512012	MAINT BOIL PLT AUX SYST	E
512020	MAINT BOIL PLT PRECIPITATOR	E
512021	MAINT BOIL PLT BAGHOUSE	E
512022	MAINT BOILER PLANT WET GAS SCR	E
512023	MAINT BOILER PLANT DRY GAS SCR	E
512024	MAINT BOIL PLT SCR	E
512025	MAIN BOIL ACTIVATED CO2 INJEC	E
513000	MAINT ELEC PLT OTHER	E
513001	MAINT ELEC PLT FF TURB GEN	E
513002	MAINT ELEC PLT TRANSF SYST	E
513003	MAINT ELEC PLT MAINT AUX SYS	E

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GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
513006	MAINT ELEC PLT COOLING	E
514000	MAINT MISC STEAM PLT	E
517000	NUCLEAR OPS SUPV & ENG	E
518000	NUCLEAR FUEL EXP	E
518100	NUCLEAR FUEL EXP OIL	E
518201	NUCLEAR FUEL EXP DISPOSAL COST	E
519000	NUCLEAR OPERATIONS COOLANTS	E
520000	NUCLEAR STEAM EXPENSE	E
523000	NUCLEAR ELECTRIC EXPENSE	E
524000	NUCLEAR MISC EXPENSE	E
524100	NUCLEAR MISC EXPENSE DECOMM	E
524900	WCNOC OPS OUTAGE DEFERRAL	E
524950	WCNOC OPS OUTAGE AMORT EXP	E
528000	NUCLEAR MAINT SUPER & ENG	E
529000	NUCLEAR MAINT OF STRUCTURES	E
530000	NUCLEAR MAINT REACTOR PLANT	E
530900	WCNOC MAINT OUTAGE DEFERRAL	E
530950	WCNOC MAINT OUTAGE AMORT EXP	E
531000	NUCLEAR MAINT ELECT PLANT	E
532000	NUCLEAR MAINT MISC PLANT	E
546000	OTH PRODUCTION OPS SUPERV&ENG	E
547000	OTH PROD FUEL	E
547020	OTH PROD FUEL ON SYSTEM	E
547027	OTH PROD FUEL OFF SYS DEMAND	E
547030	OTH PROD FUEL OFF SYS OTHER	E
547033	OTH PROD FUEL INTER UN/ST	E
547100	OTH PRODUCTION FUEL HANDLING	E
547101	OTH PROD FUEL HNDL CT OIL	E
547102	OTH PROD FUEL HNDL GAS PURCH	E
547103	OTH PROD FUEL HNDL BULK OIL	E
547300	OTH PRODUCTION FUEL ADDITIVES	E
548000	OTH PWR GEN OPS WTR POLL CNTRL	E
548002	OTH PWR GEN OPS AQC	E
548003	OTH PWR GEN OPS TURBINES	E
549000	OTH PWR GEN OPS OTH MISC	E
549001	OTH PWR GEN OPS FACILITIES	E
549002	OTH PWR GENOPS AUX SYSTEMS	E
551000	OTH PWR GEN MAINT SUPV&ENG	E
552000	OTH PWR GEN MAINT STRUCTURES	E
552001	OTH PWR GEN MAINT FACILITIES	E
552002	OTH PWR GEN MAINT BULK OIL EQP	E
552003	OTH PWR GEN MAINT FIRE PROTEC	E
553000	OTH PWR GEN MAINT ELEC EQUIP	E
553100	OTH PWR GEN MAINT TURB GEN	E

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
554000	OTH PWR GEN MAINT OTH MISC	E
555000	PURCHASED POWER	E
555005	PURCHASED POWER CAPACITY	E
555021	PURCH PWR ON SYS INTERCO	E
555030	PURCH PWR OFF SYS	E
555031	PURCH PWR OFF SYS INTERCO	E
555032	PURCH PWR INTERSTATE	E
555035	PURCH PWR OFF SYS WAPA	E
556000	SYSTEM CONTROL&LOAD DISPATCH	E
557000	OTH PRODUCTION OTH EXPENSES	E
560000	TRANS OP SUPERV&ENG	E
561200	TRANS OP LD DSPTCH MON&OPER	E
561300	TRANS OP LD DSPTCH SERV&SCHED	E
561400	TRANS OP LD DSPTCH CONTR&DIS	E
561600	TRANS OP LD DSPTCH SERV STUDY	E
561800	TRANS OP LDDSPCH RELI PLANRTO	E
562000	TRANS OP STATION EXPENSE	E
563000	TRANS OP OVERHEAD LINES A	E
563002	TRANS OP OVERHEAD LINES G	E
563010	TRANS OP OH LINES LOST TIME	E
564000	TRANS OP UG LINES	E
565000	TRANS OP TRANS OF ELEC BY OTHR	E
565020	TRANS OP TRANS RES LOAD CHG	E
565027	TRANS OP TRANS BY OTHER DEMAND	E
565030	TRANS OP TRANS BY OTHER OFFSYS	E
566000	TRANS OP MISC EXPENSE	E
567000	TRANS OP RENT EXPENSE	E
568000	TRANS OP MTCE SUPRV & ENG	E
569000	TRANS MAINT STRCT BLDG/GROUNDS	E
570000	TRANS MAINT SUBST EQP	E
570001	TRANS MAINT SUBST EQP TELECO	E
570002	TRANS MAINT SUBST EQP BREAKERS	E
570003	TRANS MAINT SUB EQP XFRMS REGS	E
570004	TRANS MAINT SUBST EQP BUS/GRND	E
570005	TRANS MAINT SUBST EQP RLY PNL	E
570006	TRANS MAINT SUBST CAPACITR BNK	E
570007	TRANS MAINT SUBST EQP BAT BKUP	E
571000	TRANS MAINT OH LINES	E
571001	TRANS MAINT OH LINES TOWERS	E
571002	TRANS MAINT OH LINES TWR LGHTG	E
571003	TRANS MAINT OH LINES STRUCTURE	E
571004	TRANS MAINT OH LINES CNDCT/DVC	E
571005	TRANS MAINT OH LINES TREE HCUT	E
571006	TRANS MAINT OH LINES TREE MCUT	E

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
572000	TRANS MAINT UNDERGROUND LINES	E
573000	TRANS MAINT MISC TRANS PLANT	E
575700	TRANS OP MKT MON&COMP SER RTO	E
580000	DIST OPS SUPERV & ENG	E
581000	DIST OPS LOAD DISPATCHING	E
582000	DIST OPS STATION EXPENSE	E
583000	DIST OPS OH LINES	E
583001	DIST OPS OH TRANSFORMER	E
583002	DIST OPS OH TRSFMR CPTZD	E
584000	DIST OPS UNDERGROUND LINES	E
584001	DIST OPS UG TRANSFORMER	E
584002	DIST OPS UG TRSFMR CPTZD	E
585000	DIST OPS OPSATE ST LIGHT SY	E
585002	DIST OPS TRAFFIC SIGNALS	E
586000	DIST OPS METER EXP0CON/DISCO	E
586001	DIST OPS METER EXPENSES	E
586002	DIST OPS METER CPTZD	E
587000	DIST OPS CUSTOMER INST	E
588000	DIST OPS MISC DIST EXPENSE	E
588010	DIST OPS MISC CONTRA EXP	E
588730	DIST OPS IND STEAM	E
589000	DIST OPS RENTS	E
590000	DIST MTCE SUPRV & ENGINRING	E
591000	DIST MTCE STRUCTURES	E
592000	DIST MTCE STATION EQUIP	E
592001	DIST MTCE SUBST WELDING	E
592002	DIST MTCE TELE/SCADA	E
592003	DIST MTCE SUBST BREAKERS	E
592004	DIST MTCE SUBST TRANSFORMERS	E
592005	DIST MTCE SUBST LINE/BUS	E
592006	DIST MTCE SUBST RELAY	E
592007	DIST MTCE SUB CAPACITOR	E
592008	DIST MTCE SUB BATTERY BKUP	E
593000	DIST MTCE OH PERFORM LINE CLE	E
593001	DIST MTCE OH WOOD POLES	E
593002	DIST MTCE OH POLES/FIXTURES	E
593003	DIST MTCE OH CONDUCTORS/DEVIC	E
593004	DIST MTCE OH PROP DMG UNCOLLE	E
594001	DIST MTCE UG DIST CONDUITS	E
594002	DIST MTCE UG CONDUCTORS/DEVIC	E
594003	DIST MTCE UG PROP DMG UNCOLL	E
595000	DIST MTCE TRANSFORMERS	E
595001	DIST MTCE TRANSFM0REP DIST PO	E
595002	DIST MTCE TRANSFM0REP DIST PA	E

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
595003	DIST MTCE TRANSFM REPAIR	E
596000	DIST MTCE STREET LTG & SIGNLS	E
596001	DIST MTCE ST LTG & SIG RPR OH	E
596002	DIST MTCE ST LTG & SIG RPR UG	E
596003	DIST MTCE ST LTG & SIG PROP D	E
597000	DIST MTCE METERS	E
598000	DIST MTCE MISC DIST PLT	E
598730	DIST MTCE IND STEAM	E
600999	CONVERSION STAT	S
601100	KWH GROSS GENERATION	S
601119	KWH-TRANSMISSION-ELEC-OTH	S
601140	KWH-AUXILIARY OFF-LINE USGE	S
601260	INDUSTRIAL STEAM - MMBTU'S	S
601450	TOTAL HOURS PER MONTH	S
601520	ESTIMATED LOSSES	S
601525	ESTIMATED LOSS-PR MON COR	S
601530	UNACCOUNTED KWH	S
601540	USED BY COMPANY	S
601740	PREF DIV REQUIREMENTS	S
606000	AVG COM SHARES O/S - 3 MO END	S
606010	AVG COM STK OUTSTAND-YTD	S
606020	AVG COM STK O/S - 12 MO ENDED	S
606030	AVG COM SHARES O/S - CUR MONTH	S
606040	COM SHARES ISSUED & O/S	S
606550	UNPAID LABOR HOURS	S
901000	CUST ACCOUNT SUPERVISION EXP	E
902000	METER READING EXPENSES	E
903000	CUST RECORDS/COLLECTION EXP	E
904000	UNCOLLECTIBLE ACCOUNTS	E
905000	MISC CUSTOMER ACCOUNTS EXPENSE	E
907000	CUST SERVICE SUPERVISION EXP	E
908000	CUSTOMER ASSISTANCE EXPENSE	E
909000	INFO/INSTRUCT ADVERTISING EXP	E
910000	MISC CUSTOMER SERVICE EXP	E
911000	SALES SUPERVISION EXPENSE	E
912000	SALES EXPENSE DEMO/SELLING	E
913000	SALES EXPENSE OPER/ADVERTISING	E
916000	SALES EXPENSE OPER MISC	E
920000	A&G LABOR EXPENSE	E
921000	A&G OFFICE SUPPLIES & EXPENSES	E
921090	DISCOUNTS LOST	E
921202	A&G OFFICE SUPPLIES & EXP JO	E
922000	A&G EXPENSES TRANSFERRED	E
922050	A&G EXPS XFERED COMMON USE PLT	E

GREAT PLAINS ENERGY INCORPORATED
LISTING OF ACCOUNTS
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Account	Description	Account Type
923000	OUTSIDE SERVICES EMPLOYED	E
924000	PROPERTY INSURANCE	E
925000	INJURIES AND DAMAGES	E
926000	EMPLOYEE PENSIONS & BENEFITS	E
926200	EMPL PENSIONS & BENEFITS JEC	E
926400	EMPL PENSIONS & BENEFITS WCNO	E
926500	EMPL PENS&BENS LOADINGS	E
926511	EMPL PENS&BENS JO OFFSET	E
926730	EMPL PENS&BENS IND STEAM	E
928000	REGULATORY COMMISSION EXPENSE	E
929000	DUPLICATE CHARGES CREDIT	E
930100	GENERAL ADVERTISING EXPENSE	E
930200	MISC GENERAL EXPENSE	E
930201	MISC GENERAL EXP BOARD OF DIR	E
930231	MISC GENERAL EXP EEI	E
930232	MISC GENERAL EXP EPRI RES SUBS	E
930242	MISC GENERAL EXP BONDS	E
931000	A&G RENT EXPENSE	E
935000	A&G MTCE OF GENERAL PLANT	E
999996	JOINT OWNER ALLOC CLEARING	A
999997	INTEGRITY DIRECT DEBIT CLRNG	A
999998	SUSPENSE	A
999999	AUTOMATED SYSTEM SUSPENSE	A

A=Asset

E=Expense

L=Liability

Q=Equity

R=Revenue

S=Statistic

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
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Resource	Description
1001	LABOR STRAIGHT TIME NON UNION
1005	LABOR STRAIGHT TIME UNION
1010	LABOR OVERTIME NON UNION
1015	LABOR OVERTIME UNION
1030	LUMP SUM MERIT
1035	INCENTIVE COMP PROGRAM
1040	ADDITIONAL COMPENSATION
1045	GRIEVANCE SETTLEMENT
1098	LABOR OTHER NO LOADS
1099	LABOR OTHER
1100	COST OF MATERIAL INVENTORY
1105	MATERIAL RETURNED TO INVENTORY
1110	CONCRETE, GRAVEL, DIRT, ETC.
1120	NONINVMATL MORETHAN\$100 PERITM
1125	NONINVMATL LESSTHAN\$100 PERITM
1199	OTHER MATERIALS NO LOADINGS
1200	CONFERENCES & SEMINARS
1205	FILING FEES/INCORPORATION
1210	FREIGHT/SHIPPING/DELIVERY CHGS
1215	FREIGHT ON COAL PD TO CARRIERS
1220	OFFICE AND EQUIP REPAIR/MAINT
1225	OFCEQUIP&SUPP >THAN \$100PERITM
1226	OFCEQUIP&SUPP <THAN \$100PERITM
1230	POSTAGE
1235	PRINTING EXPENSES
1240	SUBSCRIPTIONS & PUBLICATIONS
1245	SAFETY AND MEDICAL SUPPLIES
1250	UTILITIES
1255	COMPANY DUES/MEMBERSHIP FEES
1260	INDIV TECH/PROF DUES/MEMBR FEE
1265	PROGRAM & INCENTIVE REBATES
1270	RENEWABLE ENERGY CREDITS
1290	EMPLOYEE AMENITIES
1299	OFFICE EXPENSES OTHER
1300	ACCOUNTING SERVICES
1305	AUDIT SERVICES
1310	BENEFIT/PAYROLL ADMIN FEES
1315	COLLECTION AGENCY FEES
1316	FINANCING-COMMITMENT FEE
1317	FINANCING-ADMIN FEE
1320	CONSULTING FEES
1325	SECURITY SERVICES
1330	DIRECTORS FEES
1335	ENGINEERING FEES

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
NOVEMBER 30, 2013

Resource	Description
1340	ENVIRONMENTAL FEES
1342	FACILITIES PERMITS/INSPECT/OTH
1345	INVESTOR RELATIONS MATTERS
1350	JANITORIAL SERVICES
1355	LEGAL FEES
1365	TAX SERVICES
1370	TEMP EMPLOYEE SERVICES
1375	TRAINING SERVICES
1385	REGULATORY ASSESSMENTS-STATE
1386	REGULATORY ASSESSMENTS-FERC
1390	RTO CHARGES/FEES
1399	OTHER OUTSIDE SERVICES
1400	AIRFARE & AIRLINE BAGGAGE FEES
1405	BUSINESS MEALS
1410	LODGING
1415	MEALS BILLABLE TO OTHERS
1420	MILEAGE REIMBURSEMENT
1425	PARKING FEES
1430	MANAGEMENT PER DIEM
1435	RENTAL CAR EXPENSE
1499	TRAVEL OTHER
1500	DATA PROC SOFTWARE & SUPPORT
1504	DATA PROC HARDWARE MAINT
1505	PRINTER HARDWARE PURCHASES
1510	OTHER DATA PROC HARDWARE
1515	RADIO/MICROWAVE TWR SVC&EQUIP
1520	AV PURCHASES
1525	AV MAINTENANCE
1530	IT CONSULTING SERVICES
1535	IT PROFESSIONAL SERVICES
1599	IT COSTS OTHER
1605	CONTRACTORS PER DIEMS
1610	CONTRACTORS MEALS
1615	CONTRACTORS EQUIP RENTAL
1620	CONTRACTORS FIXED FEE
1625	CONTRACTORS LABOR
1626	CONTRACTOR OFFSITE SERVICES
1630	CONTRACTORS MATERIALS
1635	CONTRACTORS SHOPWORK
1640	CONTRACTORS STANDARD RATE
1698	CONTRCTR NO LOAD-PROP USE ONLY
1699	CONTRACTORS OTHER MISC EXP
1700	ADDITIONAL COMPENSATION EQUITY
1705	EMPLOYEE EVENT MEAL

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
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Resource	Description
1710	EMPLOYEE GIFTS & AWARDS
1715	FINANCIAL PLANNING ALLOWANCE
1720	MEAL ALLOWANCE BARGAINING UNIT
1725	SEVERANCE PAY
1730	SPOUSE TRAVEL EXPENSE
1735	VEHICLE/TRANSPORTATION ALLOWNCE
1740	BENEFITS UNIFORMS
1741	BENEFITS WELLNESS REIMBURSEMNT
1742	BENEFITS RELOCATION/MOVING EXP
1743	BENEFITS FUNERALMEMORIALCONTRI
1744	BENEFITS EDUC ASSIST & TUITION
1745	BENEFITS RECREATIONAL ACTIV
1746	BENEFITS SURVIVOR'S BENEFIT
1747	BENEFITS PHYSICAL EXAMINATIONS
1748	BENEFITS CO CONTRIB ESCP 401K
1749	BENEFITS LTD INSURANCE
1750	BENEFITS MEDICAL COVERAGE
1751	BENEFITS DENTAL
1752	BENEFITS VISION
1753	BENEFITS GROUPLIFE ACCIDNT INS
1754	BENEFITS EMPL ASSISTANCE PROG
1755	BENEFITS FLEX
1760	PENSION EXPENSE
1765	REG PENSION EXPENSE FAS87 DIFF
1770	REG PENSION EXPENSE RATE DIFF
1775	PENSION EXPENSE AMORT&OTHER
1780	POST RETIREMENT BEN H&W
1785	POST RETIREMENT REGULATORY
1790	AQUILA SERP EXPENSE
1795	GPE SERP EXPENSE
1799	EMP BENEFITS OTHER
1800	CUST INFORMATIONAL ADVERTISING
1805	CUSTOMER SAFETY ADVERTISING
1810	POLITICAL ISSUE ADVERTISING
1815	PUBLIC IMAGE ADVERTISING
1899	OTHER ADVERTISING
1900	BUSINESS GIFTS
1905	BUSINESS PROMOTION
1910	PROMOTIONAL SALES
1920	PROMOTIONAL ENTERTAINMENT
2000	CHARITABLE CONTRIBUTIONS
2005	SOCIAL & COMMUNITY GIFTS
2200	LOBBYING CONTRIBUTIONS/GIFTS
2205	POLITICAL CONTRIBUTIONS

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
NOVEMBER 30, 2013

Resource	Description
2300	EQUIP & STORAGE LEASE RENTALS
2305	FACILITIES LEASED
2310	FARM LEASE RENTAL
2315	AV EQUIPMENT RENTAL
2320	UNIT TRAIN LEASE
2325	TOWER/POLE LEASES
2399	OTHER LEASES & RENTALS
2500	INS AUTOMOBILE LIABILITY
2505	INS CRIME
2510	INS DIRECTORS AND OFFICERS
2515	INS GENERAL LIABILITY
2520	INS PROPERTY
2525	INS WORKERS COMPENSATION
2528	INS EXCESS WORKERS COMPENSATN
2530	INS FIDUCIARY
2535	INS CROSSROADS
2540	CYBER LIABILITY INSURANCE
2599	INSURANCE OTHER
2600	PROPERTY DAMAGE CLAIMS
2605	WORKERS COMP CLAIMS
2610	CLAIMS SETTLEMENT ACCRUALS
2699	CLAIMS OTHER
2700	TELEPHONE SERVICE/MAINT/EQUIP
2705	TELEPHONE LONG DISTANCE
2710	CELL PHONES
2799	COMMUNICATION COSTS OTHER
3000	DEPRECIATION
3100	AFUDC DEBT
3105	AFUDC EQUITY
3110	AFUDC EQUITY KS JURIS ONLY
3150	CARRYING COST
3200	AMORTIZATION DEBT EXP
3205	AMORTIZATION DEBT DISC
3210	AMORTIZATION LOSS ON REAQ DEBT
3215	AMORTIZATION MISC
3250	FINANCING-INTEREST
3300	WIP CLEARING TO PLANT IN SVC
3400	REIMB INITIAL PROV OF SVC TXBL
3405	REIMB SVC ALTER TAXABLE
3410	REIMB SVC ALTER NONTAXABLE
3415	REIMB TEMPORARY SERVICES TXBL
3420	REIMB PROPRTY DAMAG RECOV TXBL
3425	REIMB HIGHWAY RELOCATNS NONTAX
3430	REIMB HIGHWAY RELOCATNS TXBL

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
NOVEMBER 30, 2013

Resource	Description
3435	REFUND CIAC
3440	SALVAGE INSURANCE RECOVER
3445	SALVAGE PROP DAMAGE RECOVERY
3450	SALVAGE SALES & PAYMENTS
3460	SALVAGE SCRAP SALES
3465	WOLF CREEK SALVAGE
3500	BUSINESS/OCCUPAT TAX & LICENSE
3505	CITY/COUNTY TAX
3510	INCOME TAX
3515	FRANCHISE TAX
3520	PROPERTY TAX NOT CAPITALIZED
3525	PROPERTY TAXES CAPITALIZED
3530	SALES TAX
3540	USE TAX
3550	FICA TAX
3560	FUTA TAX
3570	SUTA TAX
3599	TAXES OTHER
4000	FLEET EQUIPMENT EXPN TSF
4005	NON SELF PROPELLED EQUIP
4010	OTHER MOTOR DRIVEN EQUIP
4025	VEHICLE RENT/LEASE
4030	VEHICLES
4099	FLEET OTHER
4100	WOLF CREEK/JEC OTHER
4120	TRANSOUCE OTHER
4150	WCNOC/JEC LABOR STRAIGHT TIME
4155	WCNOC/JEC LABOR OVERTIME
4200	ACCOUNTING & CIS USE ONLY
4210	DISCOUNTS LOST
5500	BILLED REVENUE
5505	UNBILLED REVENUE
5510	PROPERTY TAX REVENUE
5515	FUEL CLAUSE ADJ BILLED
5520	FUEL CLAUSE ADJ UNBILLED
5525	FUEL CLAUSE ADJ RECOVERY
5528	ECA REVENUE-BILLED
5530	ECA REVENUE UNBILLED
5535	MEEIA BILLED
5538	MEEIA UNBILLED
6000	COAL BIT
6001	PHY INV ADJ BIT
6002	DUST/FREEZE BIT
6003	UNIT TRAIN BIT

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
NOVEMBER 30, 2013

Resource	Description
6005	COAL PRB
6006	PHY INV ADJ PRB
6007	DUST/FREEZE PRB
6008	UNIT TRAIN PRB
6010	PRB FREIGHT
6011	BIT FREIGHT
6013	FREIGHT REBATES
6015	FUEL DIESEL
6016	#2 FUEL OIL
6017	PROPANE
6018	PHY INV ADJ OIL
6020	NATURAL GAS
6021	SSCGP TRANSPORT
6022	MGE TRANSPORT
6023	TX GAS TRANSPORT
6024	PANHANDLE TRANSPORT
6025	GAS RESERVATION
6026	HEDGING NATURAL GAS
6027	REFUNDS NATURAL GAS
6028	HEDGING PURCHASED POWER
6030	TIRE DERIVED FUEL
6035	BIOPELLETS
6036	LANDFILL GAS
6040	LIME
6041	AMMONIA/UREA
6042	PAC
6043	PHY INV ADJ LIMESTONE
6044	SULFUR
6045	LIMESTONE
6050	BOTTOM ASH
6055	FLY ASH
6057	FGD BYPRODUCTS
6060	SLAG
6065	OTHER GEN BYPRODUCTS
6066	PURCHASED POWER
6070	WIND REC
6071	SOLAR REC
6072	LANDFILL GAS REC
6075	SO2 AMORTIZATION
6080	SO2
6082	EMISSION ALLOWANCES
6085	NOX ANNUAL
6088	NOX SEASONAL
6090	IND STEAM HEDGE

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
NOVEMBER 30, 2013

Resource	Description
6091	IND STEAM BIT
6092	IND STEAM PRB
6093	IND STEAM GAS
6094	IND STEAM OIL
6095	IND STEAM OTHER
6099	FUEL OTHER
6100	FW151110
6101	FW151111
6102	FW151120
6103	FW151121
6104	FW151130
6105	FW151131
6106	FW151140
6107	FW151141
6108	FW151142
6109	FW151143
6110	FW151144
6111	FW151145
6112	FW151150
6113	FW151151
6114	FW151180
6115	FW151181
6116	FW151190
6117	FW151191
6118	FW151210
6119	FW151211
6120	FW151310
6121	FW151320
6122	FW151380
6123	FW151390
6124	FW151510
6125	FW151810
6126	FW151811
6127	FW154200
6128	FW154201
6129	FW154210
6130	FW154211
6131	FW154212
6132	FW154220
6133	FW154222
6134	FW154223
6135	FW154230
6136	FW154231
6150	UTMAINTENANCE LEASE/OWN

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
NOVEMBER 30, 2013

Resource	Description
6151	UTMAINTENANCE-UFO-FOREIGN
6154	LUT-GLOBAL ONE/DIAL-607/615
6155	LUTRAIN-BNY/BOA/GATX-608
6156	LUTRAIN-SHAWMUT-609
6157	LEASEDUT-NEWCOURT-611
6158	LUTRAIN-FLP/FLEX LEASE-612
6159	LUTRAIN-EFG/BOA-151613
6160	LUTRAIN-BB/MACQUARIE-614
6161	LUTRAIN-MITSUI-615
6162	LUTRAIN-GERAILCAR-617
6163	LUTRAIN-WILMINGTON-618
6164	LUTRAIN-LONG TERM-616
6165	LUTRAIN-SHORT TERM-610
6166	UT EXPENSE CLEARING-680
6167	UTBAL CARRYFORWARD-690
6170	WIND REC SPEARVILLE 1
6171	WIND REC SPEARVILLE 2
6172	WIND REC SPEARVILLE 3
6173	WIND REC CIMMARON
6174	WIND REC GRAY COUNTY
6175	WIND REC ENSIGN
6176	LANDFILL GAS REC ST JOE
6177	SOLAR REC AGGREGATE 1
6178	REC SUBSCRIPTION FEE
6179	REC REGISTRATION FEE
6190	ANICLLARY SERVICES
6191	RAILCAR STORAGE
9100	PRLD TAXES
9110	PRLD PENSION
9120	PRLD EMPLY BENEFITS
9130	PRLD OTH POST RETIRE BENEFITS
9140	PRLD COMPENSATED ABSENCES
9160	PRLD INJURIES & DAMAGES
9200	FLEET LOADS
9300	MATERIAL LOADS
9400	OTHER LOADS
EX01	T&E ONLY AIRFARE&AIRLINE FEES
EX02	T&E ONLY CONF/SEMINAR/TRAIN RG
EX03	T&E ONLY DUES/MEMB FEE/LICENSE
EX04	T&E ONLY EMPLOYEE GIFTS/AWARDS
EX05	T&E ONLY CASH ADVANCE/FEES
EX06	T&E ONLY HOTEL/LODGING
EX07	T&E ONLY MEALS & ENTERTAINMENT
EX08	T&E ONLY MILEAGE

GREAT PLAINS ENERGY INCORPORATED
LISTING OF RESOURCES
NOVEMBER 30, 2013

Resource	Description
EX09	T&E ONLY MISCELLANEOUS/OTHER
EX10	T&E ONLY PERSONAL EXPENSES
EX11	T&E ONLY TELEPHONE CHARGES
EX12	T&E ONLY CAR RENTAL
EX13	T&E ONLY SAFETY SHOES
EX14	T&E ONLY SPOUSE TRAVEL APPROVD
EX15	T&E ONLY SUBSCRIPTN/PUBLICATN
EX16	T&E ONLY SUPPLIES
EX17	T&E ONLY TAXI/BUS/SHUTTLE/PARK

GREAT PLAINS ENERGY INCORPORATED

RECORD KEEPING REQUIREMENTS

The Company's affiliate transactions policies and procedures are governed by the rules and regulations of FERC and the Public Service Commission of the State of Missouri. GPE will maintain each affiliate's books and records separately and each will be maintained so affiliate transactions are auditable on the company's books. Affiliate transaction records will document the cost of transactions, the methods used to assign costs and descriptions of the services provided. Affiliate transactions will be retained for a period of at least six years or as required to meet regulatory rules. Any nonassignment of affiliate costs or variances from the costing methods outlined in the CAM will be tracked and provided for regulatory review on an annual basis.

An Affiliate Transaction Report will be submitted annually for review or as required to meet all regulatory requirements. The annual filing will include the following:

- 1) A list of affiliate entities
- 2) A description and dollar amount of all affiliate transactions
- 3) A list of all contracts between affiliates
- 4) A list of affiliate transactions without a written contract
- 5) The basis used for affiliate transactions
- 6) A Code of Conduct which discusses training, enforcements and audits.
- 7) Cost Allocation Manual

The Company will conduct periodic audits to review affiliate transactions for compliance with the CAM's documented policies and procedures and with FERC and state regulatory rules and orders.

GREAT PLAINS ENERGY INCORPORATED

TRAINING

Annually, employees are required to complete Great Plains Energy's Code of Ethical Business Conduct which includes training and proper compliance with accounting and record keeping rules and procedures, antitrust regulations, fair trading and various ethical issues. The on-line training is mandatory for all employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.

Also annually, certain employees are required to complete the FERC Standards of Conduct course which includes, among other things, training and proper compliance with FERC transmission affiliate rules for transmission providers. The on-line training is mandatory for certain employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.

New supervisors are required to complete Supervisor's Training. Beginning in 2014, a portion of the training will be dedicated to the rules governing affiliate transactions to ensure new supervisors are properly trained and informed regarding the Company's affiliate transaction policies and procedures and how they impact their departments.

In addition, employees are trained on account coding and how to code their time and other charges to properly reflect their activities. As part of the system upgrade, also referred to as the SABER (Supply Chain, Accounting, Budgeting and Enterprise

Reporting) process, training programs were initiated to provide employees information and training on chart fields, account distribution and transaction processing. The SABER curriculum included a combination of classroom, web-based and self-directed training sessions. The on-line training materials are maintained to provide continued support for accounting related questions and issues and the Accounting and Regulatory department personnel will provide individual training as requested.

In 2014, the training courses noted above will be enhanced to include more detailed information regarding state affiliate rules and expectations and employees will be requested to certify if they have knowledge of any potential abuses specific to affiliate transactions. In addition, internal communications, department Intranet sites and new employee orientation will be updated to provide additional information on affiliated entities and affiliate rules and requirements. Internal communications may include company-wide leadership meetings, various staff meetings, manager-specific communications, company-wide e-mail announcements and printed communications.

GREAT PLAINS ENERGY INCORPORATED**VARIANCES**

Variance means an exemption granted by the Missouri commission from any applicable standard pursuant to the affiliate transaction rules 4 CSR 240-20.015. GPE and its affiliates may use a different pricing methodology for affiliate transactions than those described in the CAM if it is determined that the current method is not in the best interests of its regulated customers. If any such pricing variance were to occur the transaction would be documented and communicated to the applicable regulatory agencies as required for further review and approval.

To comply with Missouri affiliate transaction rule 4 CSR 240-20.015 (10) (A)2, the Company will file notice of any non-complying affiliate transaction occurrence. The notice will contain a detailed explanation of why the affiliate transaction was exempt from affiliate requirements and why the variance was in the best interest of regulated customers.

GREAT PLAINS ENERGY INCORPORATED

GLOSSARY OF TERMS AND DEFINITIONS

A

Affiliate Entity— Companies that are related to each other due to common ownership or control.

Affiliate Transaction—Transactions for the purchase or sale of information, assets or services between a regulated electrical company and an affiliated entity.

Allocation – A process of assigning costs by distribution or apportionment when a direct method does not exist or is impractical.

B

Business Unit – A separate legal company within GPE or a distinct business/regulatory division within a legal entity.

C

Capital Expenditure – Expenditures that are recorded as assets on the financial books and are subtracted from revenues over an extended period of time through some form of capital recovery, i.e. depreciation.

Control – The power to direct or indirectly set policy for an entity. Generally requires beneficial ownership of 10% or more of the voting securities of a copy or a partnership interest.

Corporate Support – Providing affiliates oversight and services at the corporate level for such things as human resources, financial reporting and legal services.

Cost Allocation Manual (CAM)— A document of a company's cost allocation policies and related procedures. The CAM provides guidelines for affiliate transactions designed for compliance with Mo. Affiliate Transaction Rule 4 CSR 240-20.015.

Cost Allocation Factors – The methods or ratios used to apportion costs.

Costs – An expenditure or outlay of cash, other property, capital stock or services identified with goods or services purchased. Some costs may be expensed, others may be capitalized.

D

Depreciation – A term used to describe the expensing of a fixed asset over a period of time, i.e. capitalized plant costs are depreciated, or expensed, over the useful life of the plant.

Derivatives – A financial instrument, the price of which is dependent upon the value of one or more underlying securities, equity indices, debt instruments or agreed upon pricing agreement.

Direct Costs – A cost that can be specifically identified with a particular business activity within a specific business unit.

E

E-CORP – A business unit for MPS and SJLP costs that are not specifically identifiable to one or the other.

F

FERC – Federal Energy Regulatory Commission.

Fully Distributed Costs (FDC) – A methodology that examines all costs of a company in relationship to the goods and services produced. Costs are assigned either through a direct or allocated approach, or through a general allocation.

G

GAAP – Generally accepted accounting principles.

GMO – A wholly owned subsidiary of Great Plains Energy Incorporated, whose primary purpose is to provide electricity to customers within its regulated Missouri territories of MPS and L&P.

GMO Receivables Company – GMO Receivables Company is a wholly owned subsidiary of GMO to whom it sells its' retail electric accounts receivable.

GPE – Great Plains Energy Incorporated, the holding company.

GPE Transmission Holding Company, LLC – a GPE subsidiary which holds 13.5% of Transource Energy, LLC, a transmission joint venture project.

GPES (or Service Company) – Great Plains Energy Service Company, a subsidiary of GPE.

I

Indirect Costs – Costs that are allocated because they cannot be identified with a particular service or business unit.

K

KCC – The State Corporation Commission of the State of Kansas.

KCP&L – Kansas City Power & Light Company, a wholly owned subsidiary of Great Plains Energy, whose purpose is to provide electricity to customers within its regulated service territory in Missouri and Kansas.

KCP&L Receivables Company – KCP&L Receivables Company is a wholly owned subsidiary of KCP&L to whom it sells all of its' retail electric accounts receivable.

KCP&L Solar – A wholly owned subsidiary of KLT, that sells solar systems or solar service agreements.

KLT – KLT Inc. is a wholly owned non-regulated subsidiary of Great Plains Energy.

L

L&P – St. Joseph Light & Power, a regulated division within GMO.

M

Market Price – The value of a good or service generally substantiated by competitive transactions, auction prices or appraisal values.

Massachusetts Formula – A general allocator used to distribute common costs benefiting more than one business unit.

MPS – Missouri Public Service, a regulatory division within GMO.

MPSC – Public Service Commission of the State of Missouri.

P

Preferential Service – Action by a regulated company that gives an affiliated entity an advantage over its competitors.

T

Transfer Pricing – the pricing of goods and services between affiliated entities.

Transource Energy, LLC – A joint venture between GPE and American Electric Power formed in 2012 to pursue competitive transmission projects.

V

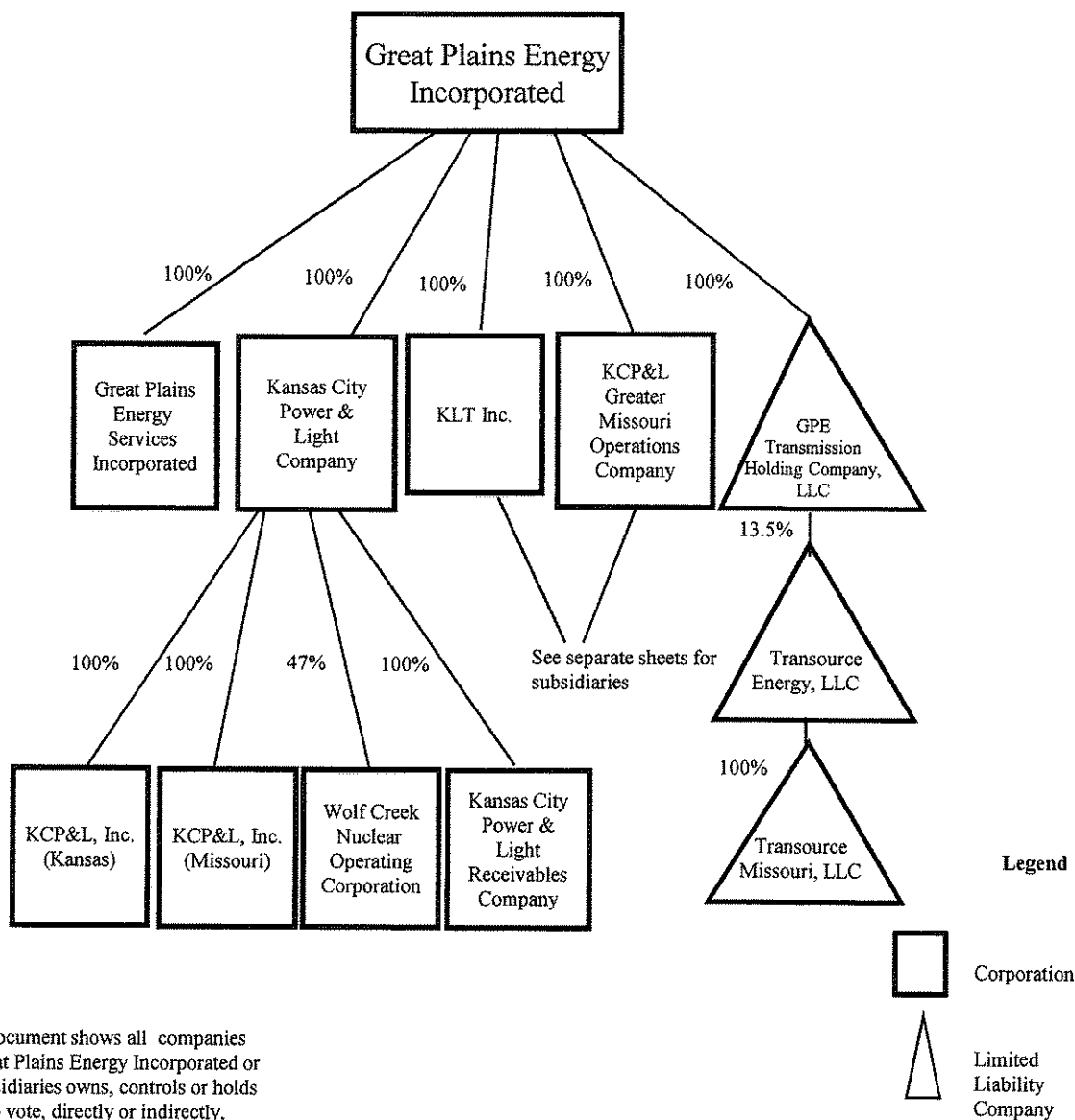
Variance – An exemption granted by a regulatory commission for any applicable standard or rule.

W

WCNOC – Wolf Creek Nuclear Operating Corporation. Reported as part of the KCP&L.

GREAT PLAINS ENERGY INCORPORATED

Organizational Structure



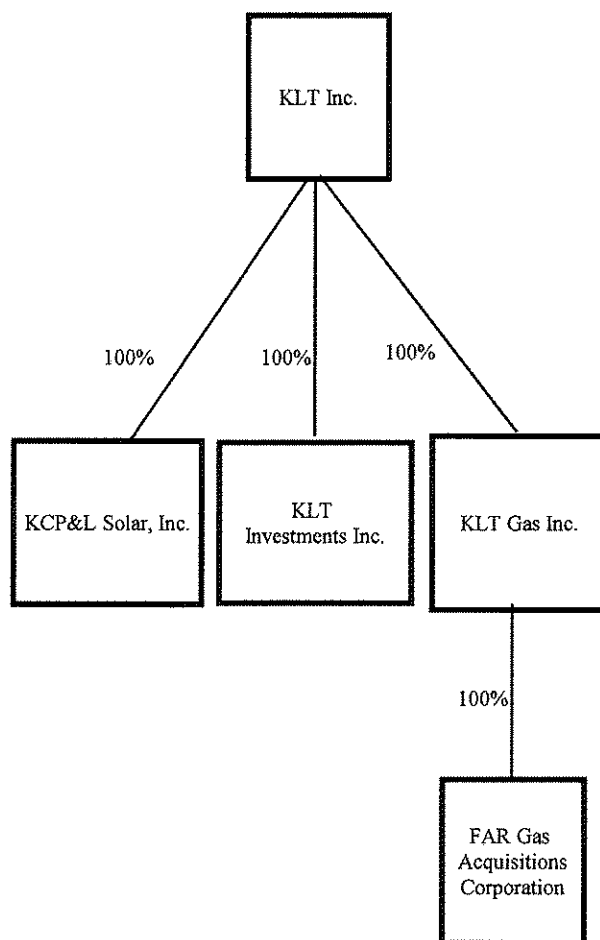
Note: This document shows all companies in which Great Plains Energy Incorporated or one of its subsidiaries owns, controls or holds with power to vote, directly or indirectly, 10% or more of the voting securities. Interests with no or limited voting rights in general or limited partnerships are either omitted or described in notes.

Last Revised August 23, 2013

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GREAT PLAINS ENERGY INCORPORATED

Organizational Structure

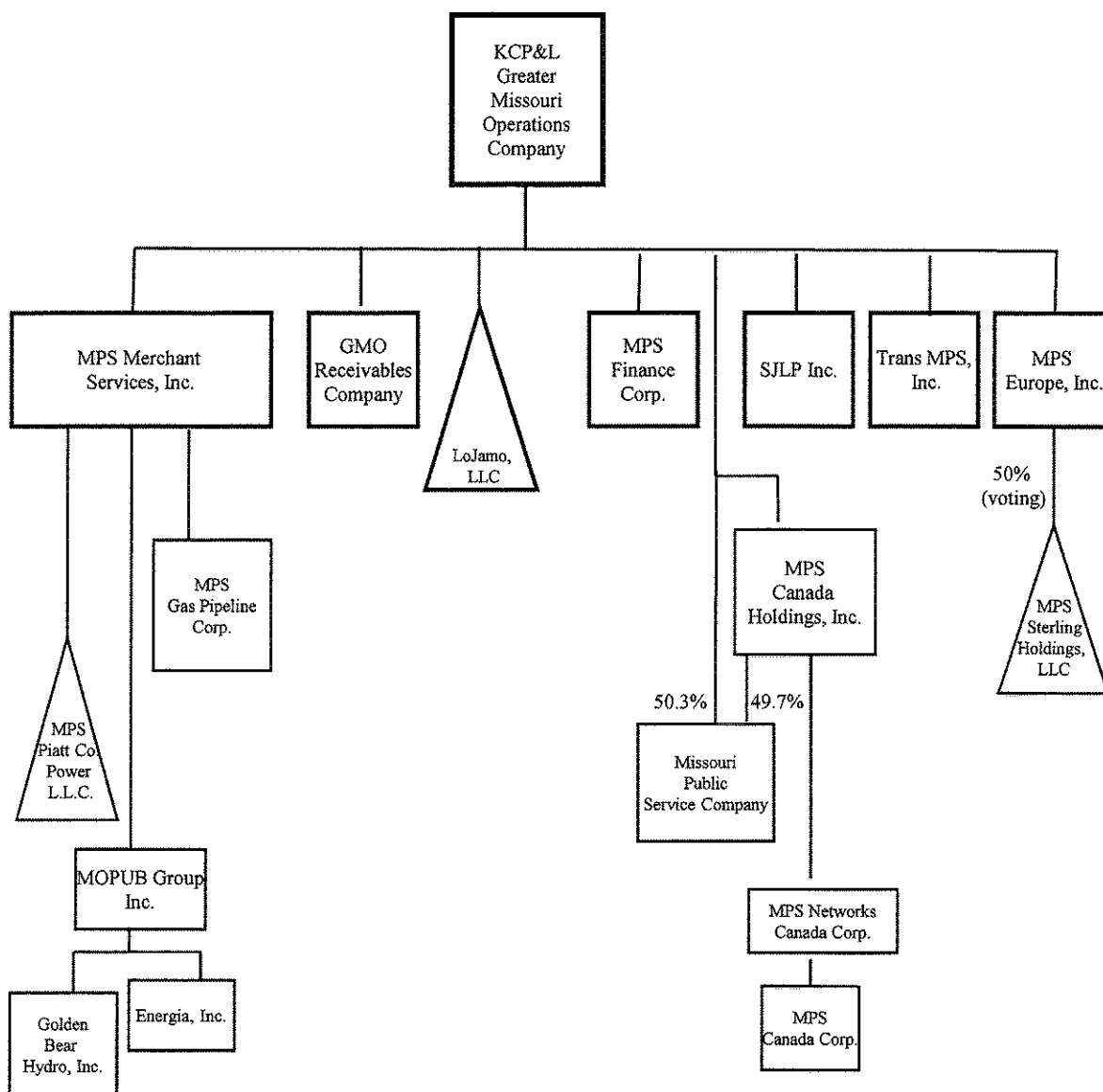


Last Revised August 23, 2013

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GREAT PLAINS ENERGY INCORPORATED

Organizational Structure



Notes: (a) All wholly-owned companies except where indicated
 (b) Golden Bear Hydro, Inc. and Energia, Inc. hold a 0.5% general partnership and 99.0% limited partnership interest, respectively, in G.B. Hydro Partners L.P. which in turn holds a 50% partnership interest in Mega Renewables.

Last Revised August 23, 2013

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GREAT PLAINS ENERGY INCORPORATED

Organizational Structure

APPENDIX
A

Revisions to Organizational Structure Chart:

1. Original Issuance on September 22, 2004.
2. Revised on February 11, 2005 to reformat and to reflect sale of Worry Free Service, Inc. and dissolution of Forest City Gathering, LLC.
3. Revised on March 14, 2005, to reflect that KLT Gas Inc. is not an Energy Affiliate.
4. Revised on October 12, 2005, to reflect dissolution of Advanced Measurement Solutions, Inc.
5. Revised on October 19, 2005, to reflect dissolution of Municipal Solutions, L.L.C. and Telemetry Solutions, L.L.C.
6. Revised on October 25, 2005, to reflect dissolution of Copier Solutions, LLC.
7. Revised on December 28, 2005 to reflect dissolution of Great Plains Power Incorporated and to correct the name of KLT Energy Services on slide 5.
8. Revised on May 24, 2006, to reflect dissolution of KLT Gas Operating Company.
9. Revised on June 6, 2006, to reflect merger of KLT Investments II Inc. into KLT Inc.
10. Revised on June 12, 2006, to reflect dissolution of Apache Canyon Gas, L.L.C.
11. Revised on June 26, 2006, to reflect merger of Forest City, LLC into KLT Gas Inc.
12. Revised on April 23, 2007, to reflect dissolution of Patrick KLT Gas, LLC.
13. Revised on June 11, 2007, to reflect issuance of stock by Gregory Acquisition Corp. to Great Plains Energy. Deleted slide depicting only KLT Inc. – KLT Telecom Inc.
14. Revised on October 1, 2007, to reflect creation of Strategic Receivables, LLC.
15. Revised on January 2, 2008, to reflect transfer of Home Service Solutions Inc. from Kansas City Power & Light to KLT Inc.
16. Revised on June 5, 2008, to reflect the sale of Strategic Energy and the dissolution of Custom Energy Holdings, L.L.C.
17. Revised on July 7, 2008, to reflect the merger of Innovative Energy Consultants, Inc. and KLT Energy Services Inc. into KLT Inc.
18. Revised on July 22, 2008, to reflect the acquisition of Aquila, Inc., effective July 14, 2008.
19. Revised on October 23, 2008, to reflect name changes of Aquila, Inc. and certain subsidiaries effective October 17, 2008.
20. Revised on December 31, 2008 to reflect dissolution of KLT Telecom Inc. effective December 31, 2008.
21. Revised on April 6, 2009, to reflect dissolution of Aquila Energy (Bermuda) Ltd. effective December 19, 2008, and to correct ownership interests in Missouri Public Service Company.
22. Revised on July 2, 2009, to reflect merger of MPS NZ, Limited into Trans MPS, Inc. on June 18, 2009, and the issuance of stock by KCP&L, Inc. (a Missouri corporation) and KCP&L, Inc. (a Kansas corporation) to Kansas City Power & Light Company.
23. Revised on November 20, 2009, to reflect merger of MPS Colorado, LLC into Trans MPS, Inc. effective August 21, 2009, termination of Levasy Jagdverein, LLC effective August 26, 2009, the pending liquidation of Aquila Energy Re Ltd., and clarification of interests in G.B. Hydro Partners, L.P. and Mega Renewables.
24. Revised on December 1, 2009, to reflect creation of GMO Receivables Company as a subsidiary of KCP&L Greater Missouri Operations Company.
25. Revised on December 7, 2009, to reflect the dissolution of Aquila Energy Re Ltd.
26. Revised on May 11, 2010, to reflect the merger of Everest Global Technologies Group LLC and Everest Holdings II, LLC into Trans MPS, Inc. effective March 31, 2010.
27. Revised on April 4, 2012, to reflect formation of Transource Energy, LLC with AEP Transmission Holding Company, LLC effective March 22, 2012, and the formation of GPE Transmission Holding Company, LLC effective April 2, 2012.
28. Revised on June 19, 2012, to reflect formation of Transource Missouri, LLC effective June 19, 2012.
29. Revised on August 23, 2013, to reflect name change of Home Service Solutions Inc. to KCP&L Solar, Inc., effective August 23, 2013, as well as to reflect the dissolution of MZ Nebraska Partners in 2012.

Last Revised August 23, 2013

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GREAT PLAINS ENERGY INCORPORATED

DESCRIPTION OF SERVICES PROVIDE BY KCP&L

Corporate Services

Corporate Services is responsible for providing information technology, purchasing and facilities and resource protection services.

Information Technology: Supports existing applications, technology and infrastructure to ensure business continuity and leverage capabilities. Systems include CIS, PeopleSoft, desktop, real-time systems, radio and telecommunications.

Purchasing: Provides procurement services in acquiring goods and services for operations, maintenance and construction projects.

Facilities: Responsible for planning and management of existing company buildings and grounds as well as new building construction and remodeling. Also provides print, courier, mailroom and records management services.

Delivery

Delivery is responsible for providing customer, transmission and distribution services. This includes business performance services, claims services, customer services, major outage event management services, energy efficiency and demand response services, metering, resource management, safety training and incident response services. Delivery also includes transmission and distribution operations, maintenance and construction, engineering, planning and compliance.

Business Performance Services: Develops and gathers data to create financial and reliability delivery reports.

Claims Services: Administers claims received for property damage and/or service issues.

Community Liaison and Communications Services: Acts as a liaison with government agencies, civic organizations and other community stakeholders.

Customer Services: Receives and processes customer requests through all customer contact channels; answers customer questions, creates and enters service orders, educates customers and manages energy assistance programs. Also records meter data and manages field collection process at the customer premise, invoices customers, manages payment process and investigates complaints.

Economic Development Services: Manages and administers business development initiatives, and programs for retention, expansion and recruitment of customers.

Energy Efficiency and Demand Response Service (EE/DSM): Identifies and develops EE/DSM projects including market analysis, technology reviews, load research and tariff development. Also provides marketing and education of EE/DSM programs to customers.

Major Outage/Catastrophic Event Management Services: Provides “command and control” management including allocation of resources, communication with stakeholders, coordination with the Mutual Assistance Group, and analysis of operation and performance data.

Metering and Infrastructure Technology Services: Plans, designs and implements integrated technologies to supply, manage, and enable more efficient use of energy for utility and customers.

Resource Management: Provides supervision of resource procurement, including strategic sourcing, vendor development, order and supplier management, consignment systems and contract governance. Also manages vegetation, infrastructure and fleet services.

Safety Training and Incident Response Services: Creates and presents public safety education and training demonstrations and responds to incidents of personal injury and property damage.

Transmission and Distribution Construction Maintenance Management: Analyzes coordinates and supports work for system expansion, system improvements, construction and corrective and preventive maintenance. Also provides patrolling services of infrastructure and act as company liaison.

Transmission and Distribution Operations and Maintenance: Provides first response to outage and irregular system operations and coordinates and supports work to restore service.

Transmission, Distribution and Substation Engineering and Asset Management: Analyzes, coordinates and supports work for delivery and substation system expansions, improvements, and provides corrective and preventive maintenance. Also provides engineering, planning, design, mapping services, right-of-way and zoning services.

Transmission Policy, Planning and Compliance Services: Develops policies, monitors key developments, policies and procedures and participates in industry groups related to transmission reliability, operations and policy issues including FERC, NERC, Southwest Power Pool, MISO, EEI, KETA. Services also include monitoring system reliability and security.

Supply

Supply is responsible for all aspects of providing the electric energy necessary to reliably fulfill the electric demands of customers. Supply may provide the following services: resource planning, plant operations and maintenance, fuel procurement, generation dispatch, power purchases and sales, new construction and Black Start.

Resource Planning: Develops integrated resource plans, provides capacity testing, reliability reporting and interconnection applications and maintains fleet generation statistics.

Plant Operations and Maintenance: Conducts safety training and incident investigations, manages plant operation and maintenance, maintains facilities and equipment, manages inventory, environmental compliance and reporting.

Fuel Procurement and Logistics: Develops fuel procurement plans, arranges fuel delivery handling and storage, and the sale or off-site disposal of coal combustion products.

Generation Dispatch: Provides unit scheduling, maintenance of reserve requirements, coordination with the RTO and coordination of generation stations and load balancing.

Power Purchases and Sales: Manages day ahead and real time sales and/or purchases to meet customer demand, secure transmission paths, manage wholesale customers and tracks and manages RTO transactions.

New Unit Construction: Organizes and manages the construction efforts to place new generating assets into service or to retro-fit existing facilities and also manages the removal of abandoned equipment.

Black Start: Maintains and periodically tests the system black-start capability.

Human Resources

Human Resources (HR) is responsible for the planning, development and implementation of all aspects of human capital.

Employee Relations: Provides generalists to work with operating groups as business partners to support operating needs.

Labor Relations: Works with the IBEW locals in labor strategy, negotiations, grievances, arbitration, job bidding and other union activities.

Staffing and Recruitment: Oversees the recruiting, interviewing, testing, placement and on-boarding processing. Also manages internship and diversity programs.

Compensation and Benefits: Develops and maintains the overall reward programs including base salary, incentives and benefits. Also oversees the Affirmative Action programs.

Safety and Medical: Manages worker's compensation, return-to-work, DOT and other health and safety programs.

Training and Development: Ensures an effective professional workforce through the development and delivery of training programs, leadership development, work force planning, surveys and performance management systems.

Human Resource Information System: Ensures secure and effective systems to report employee-related information, provide employee self-service and other HR systems.

HR Strategy and Planning: Establishes goals, metrics and plans to enhance HR services and implement workforce strategies.

Finance and Accounting Services

Finance and Accounting Services is responsible for all aspects of financial services to the Company.

Accounting Systems: Provides system support operations and maintenance of all financial systems including PeopleSoft financial and HR systems, CIS customer billings systems, and PowerPlant,

Accounts Payable: Provides accounts payable transaction processing and reporting.

Audit Services: Examines and evaluates the adequacy and effectiveness of the company's governance and risk management processes and internal control structure. This includes the review of reliability and integrity of financial and operation information, compliance with Sarbanes-Oxley Act of 2002 and other laws and regulations and safeguarding of assets.

Corporate Accounting: Maintains the accounting books and records of all GPE companies and provides internal and external reporting and other financial support as required.

Corporate Finance: Directs the Company's corporate finance function including development, analysis and implementation of financial plans and capital structure. Corporate finance is also responsible for the management of relationships with rating agencies and the financial community.

Corporate Planning and Budgeting: Develops budgets and financial forecasts including total company and department operating and capital budgets.

Corporate Treasury: Responsible for all cash management activities including short-term financing facilities, cash monitoring and controls and customer remittance activities.

Income and Transaction Taxes: Responsible for all aspects of maintaining the tax books and records including the preparation and filing of consolidated and separate federal, state and local income, franchise, sales, use, gross receipts, fuel excise, property and other miscellaneous tax returns and payments

Insurance: Provides insurance services including management of insurance policies and filing of claims.

Property Accounting: Maintains all fixed assets and intangible property records.

Risk Management: Provides credit risk management services related to wholesale counterparties, reviews contracts, monitors credit markets and develops policies to mitigate market risk.

Strategic Planning and Development: Provides long-term strategic development and coordination for major asset decisions, renewable energy, climate change, nuclear power, energy efficiency and other energy related issues.

Legal and Environmental Services

Legal and Environmental Services is responsible for providing legal advice and representation and environmental services.

Legal Advice and Representation: Services include advising and representing the company on litigation matters, contract negotiations, regulatory compliance, security filings and general corporate matters.

Environmental Services: Responsible for compliance with applicable environmental laws and regulations and obtainment of environmental permits.

Regulatory Affairs

Regulatory Affairs is responsible for supporting and representing the Company in all regulatory processes and procedures including developing regulatory strategies and policies, filing for changes in rate levels, responding to Commission investigations and the administration of tariff filings and rate designs.

Corporate Secretary and Governance

The Corporate Secretary and Governance area is responsible for compliance with applicable corporate laws and regulations, development and maintenance of corporate documents, compliance with corporate policies and procedures, and acts as a liaison between management and the Board of Directors.

Great Plains Energy Incorporated
Allocation Factors
November 2013

Allocation Factor	Description
Corp. Massachusetts Formula	Company/business unit average of 1) Operating revenues 2) Labor charged to O&M and 3) Net plant/investments.
Customers/Transmission Miles	Company/business unit average of jurisdictional retail customers and transmission pole miles as a percent of total.
Number of Customers	Jurisdictional retail customers as a percent of total retail customers.
Plant Capacity Factor	Jurisdictional plant capacity as a percent of total plant capacity.
Transmission Miles	Jurisdictional transmission pole miles as a percent of total pole miles.
Utility Massachusetts Formula	Utility companies (KCP&L, MPS & L&P) average of 1) Operating revenues 2) Labor charged to O&M and 3) Net plant.

(1) Factors are updated annually or as necessary if allocation basis changes significantly.