

**KPL
GAS
SERVICE**

LAW DEPARTMENT

THE KANSAS POWER AND LIGHT COMPANY

P.O. BOX 889, 818 KANSAS AVENUE
TOPEKA, KANSAS 66601
(913) 296-6562

A0-87-48

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February 12, 1987

Federal Express

Hon. Harvey G. Hubbs, Secretary
Missouri Public Service Commission
Jefferson Building
P.O. Box 360
Jefferson City, Missouri 65101

RECEIVED
FEB 13 1987

Dear Mr. Hubbs:

OFFICE OF THE SECRETARY
PUBLIC SERVICE COMMISSION

Transmitted herewith for filing are two copies of revised rate schedules providing for decreases in the retail rates of The Kansas Power and Light Company in the State of Missouri for gas sales and transportation to all classes of customers and supporting exhibits. Following is a list of these schedules, which by their own terms are to become effective with bills dated on and after March 9, 1987:

- | | |
|--------------------------------|---|
| 1st Revised Sheets No. 27 & 28 | - General Gas Service |
| 1st Revised Sheet No. 29 | - Flat Rate Gaslights |
| 1st Revised Sheets No. 30 & 31 | - Small Commercial and/or Industrial Service |
| 2nd Revised Sheet No. 33 | - Large Commercial Service |
| 2nd Revised Sheet No. 35 | - Large Industrial Service |
| 1st Revised Sheet No. 36 | - Firm Service for Armed Forces Housing |
| 2nd Revised Sheet No. 37 | - Firm Service for Armed Forces Housing (Cont.) |
| 1st Revised Sheet Nos. 39-45 | - Large Volume Power Plant Service |
| 1st Revised Sheet Nos. 46-55 | - Interim Commercial Gas Transportation Service |
| 1st Revised Sheet Nos. 56-65 | - Interim Industrial Gas Transportation Service |

FILE * 2700386

Hon. Harvey G. Hubbs, Secretary
February 12, 1987
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The rate decreases requested herein are intended to pass through to our customers the reduction in our revenue requirements resulting from the anticipated decrease in our federal tax liability for 1987 due to the Tax Reform Act of 1986. The filing reflects the net reduction resulting from the decrease in the maximum corporate marginal tax rate from 46% to 34% effective July 1, 1987 and increases to our tax liability due to changes in tax treatment of certain expense items. Using our 1986 per books income statement we have estimated the effect of this change on our calendar year 1987 revenue requirements. The proposed rate schedules prorate the resulting decrease to the estimated sales for the balance of 1987 following the requested effective date. The revenue effect calculation is based on our interpretation of the Act without the benefit of implementing regulations from the Internal Revenue Service. In the event that the regulations result in a revenue effect different from our current expectations or if the tax law is changed, we will make appropriate modifications to our rates to reflect those events.

In compliance with 4 CSR 240-40.010(5), please be advised that the above-noted changed rates have the effect of decreasing the Company's revenues in the State of Missouri by \$529,046 exclusive of cities' gross receipts taxes, based on the 12-month period ended December 31, 1986.

In support of the filing we have included Exhibit 1 displaying our calculation of the effects of the Act on our revenue requirements based upon our 1986 per books income statement. We are also providing as Exhibit 2 a summary of the effect of our proposed rate design on each customer class stated both on a cents per Mcf and percentage basis.

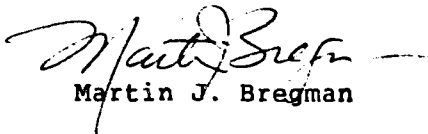
This voluntary filing for a rate reduction and the supporting exhibits provide the information requested by the Commission in its order of January 30, 1987 in Docket No. AO-87-48. Therefore, in connection with this filing KPL requests that the Commission find that it has satisfied the obligations imposed by its January 30 order. Further, if any waivers of the Commission's January 30 order or of any of its Rules and Regulations are needed to implement the requested rate reduction on the proposed effective date, such waivers are hereby requested. Since the filing will reduce rates to its customers, the Company asserts that good cause exists to allow the new rates to go into effect in less than thirty days pursuant to §393.140(11) V.A.M.S.

I am this date, serving a copy of this letter of transmittal and two copies of the rate schedules filed herewith and accompanying information on the Public Counsel.

Hon. Harvey G. Hubbs, Secretary
February 12, 1987
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It would be appreciated if you would confirm filing of the enclosed schedules.

Yours very truly,


Martin J. Bregman

MJB/kp
Encls.

THE KANSAS POWER AND LIGHT COMPANY

MISSOURI GAS OPERATIONS

Revenue Requirement

Exhibit 1
Schedule 1

<u>Description</u>	Year Ended December 31, 1986 Based on Tax Laws in Effect		
	<u>1986</u>	<u>1987</u>	<u>1988</u>
Total rate base	\$130,634,845	\$130,634,845	\$130,634,845
Rate of return	10.905%	10.905%	10.905%
Total operating income requirement	14,245,994	14,245,994	14,245,994
Total operating income available	14,245,994	14,553,705	15,340,284
Excess operating income available over requirement		(307,711)	(1,294,290)
Revenue factor (1 - tax rate)		58.1634%	63.7844%
Gross revenue requirement decrease - cumulative		(529,046)	(2,029,164)
Gross revenue requirement decrease - annual		(529,046)	(1,500,118)

THE KANSAS POWER AND LIGHT COMPANY

MISSOURI GAS OPERATIONS

Rate Base

Exhibit 1
Schedule 2

<u>Description</u>	<u>Year Ended December 31, 1986</u>
Gas plant in service	\$232,285,110
Less: accumulated provision for depreciation	81,356,294
Net gas plant in service	150,928,816
Add: Cash working capital	(932,765)
Materials and supplies	1,631,847
Prepayments	682,524
Less: Customer advances	4,608,957
Customer deposits	2,526,163
Deferred income taxes	13,640,457
Total rate base	\$130,634,845

THE KANSAS POWER AND LIGHT COMPANY

Exhibit 1
Schedule 3

MISSOURI GAS OPERATIONS

Income Statement

<u>Description</u>	<u>Year Ended December 31, 1986</u>
Operating revenue - Gas	\$327,041,650
- Other	1,491,909
Total operating revenue	328,533,559
Operating expenses:	
Purchased gas	233,303,848
Distribution	14,956,507
Customer accounts	9,918,459
Customer service & information	979,184
Sales	31,208
Administrative & general	17,774,511
Operation & maintenance expense	276,963,717
Depreciation and amortization	6,811,987
Taxes other than income	23,155,085
Income taxes-current	5,408,197
Deferred income taxes	1,948,012
Investment tax credit-net	567
Total operating expenses	314,287,565
Operating income	\$14,245,994

THE KANSAS POWER AND LIGHT COMPANY

MISSOURI GAS OPERATIONS

Exhibit 1
Schedule 4

Rate of Return

<u>Description</u>	<u>Total Company</u>	<u>Percent of Total Capital</u>	<u>Cost of Related Cost</u>	<u>Weighted Cost of Capital</u>
Long term debt	\$547,143,000	45.47209%	9.06%	4.117%
Preferred & Preference stock	90,990,600	7.56207%	7.59%	0.574%
Common equity	555,116,492	46.96584%	13.23%	6.214%
Rate of return				10.905%

THE KANSAS POWER AND LIGHT COMPANY
MISSOURI GAS OPERATIONS
Provision for Current Income Taxes

Exhibit 1
Schedule 5

Description	Year Ended December 31, 1986 Based on Tax Laws in Effect		
	1986	1987	1988
Net income before taxes	\$21,602,770	\$21,602,770	\$21,602,770
Additions (deductions)			
Interest charges	(3,956,983)	(3,956,983)	(3,956,983)
Interest capitalized	(42,940)	0	0
Pension & benefits capitalized	(1,010,503)	0	0
Payroll taxes capitalized	(382,605)	0	0
Ad Valorem taxes capitalized	(6,290)	0	0
Book depreciation to expense	6,767,341	6,767,341	6,767,341
Book depreciation to clearing	717,564	717,564	717,564
Accelerated tax depreciation	(11,194,382)	(11,194,382)	(11,194,382)
Removal costs	(324,716)	(324,716)	(324,716)
ESOP dividends	(177,537)	(177,537)	(177,537)
Net taxable income	12,007,692	13,450,030	13,450,030
Provision for Federal income taxes			
Net taxable income	12,007,692	13,450,030	13,450,030
Less:			
Missouri income tax	331,853	411,705	451,518
Federal taxable income	11,675,839	13,038,325	12,998,512
Federal income tax	5,370,887	5,215,330	4,419,494
Less:			
ITC available	294,543	0	0
Rate for deferred ITC	85.00%	75.00%	75.00%
Investment tax credit used	294,543	0	0
Provision for Federal income taxes	5,076,344	5,215,330	4,419,494
Provision for Missouri income taxes			
Net taxable income	12,007,692	13,450,030	13,450,030
Less:			
Federal income tax	5,370,887	5,215,330	4,419,494
Missouri taxable income	6,636,805	8,234,700	9,030,536
Provision for Missouri income taxes	331,853	411,705	451,518
Summary of provision for income tax - current			
Federal income tax	5,076,344	5,215,330	4,419,494
Missouri income tax	331,853	411,705	451,518
Provision for income taxes - current	\$5,408,197	\$5,627,035	\$4,871,012

THE KANSAS POWER AND LIGHT COMPANY

MISSOURI GAS OPERATIONS

Exhibit 1
Schedule 6

Provision for Deferred Income Taxes
and Investment Tax Credits

<u>Description</u>	Year Ended December 31, 1986 Based on Tax Laws in Effect		
	<u>1986</u>	<u>1987</u>	<u>1988</u>
Provision for deferred income taxes			
Liberalized depreciation			
Accelerated tax depreciation	\$11,194,382		
Tax straight line depreciation	<u>7,092,697</u>		
Excess tax over tax straight line depreciation	\$ 4,101,585	\$1,948,012	\$1,716,006
			\$1,485,450
Provision for deferred investment tax credit			
Investment tax credit deferred	294,543	0	0
Amortization of investment tax credit	(293,976)	(293,976)	(293,976)
Provision for deferred investment tax credit	567	(293,976)	(293,976)

THE KANSAS POWER AND LIGHT COMPANY

MISSOURI GAS OPERATIONS

Provision for Total Income Taxes

Exhibit 1
Schedule 7

Description	Year Ended December 31, 1986 Based on Tax Laws in Effect		
	1986	1987	1988
Net income before taxes	\$21,602,770	\$21,602,770	\$21,602,770
Additions (deductions)			
Interest charges	(3,956,983)	(3,956,983)	(3,956,983)
Interest capitalized	(42,940)	0	0
Pension & benefits capitalized	(1,010,503)	0	0
Payroll taxes capitalized	(382,605)	0	0
Ad Valorem taxes capitalized	(6,290)	0	0
Book depreciation to expense	6,767,341	6,767,341	6,767,341
Book depreciation to clearing	717,564	717,564	717,564
Tax straight line depreciation	(7,092,697)	(7,092,697)	(7,092,697)
Removal costs	(324,716)	(324,716)	(324,716)
ESOP dividends	(177,537)	(177,537)	(177,537)
Income on which tax should be provided	16,109,377	17,551,715	17,551,715
Composite income tax rate	47.4930%	41.8366%	38.2156%
Income taxes	7,650,826	7,343,041	6,356,459
Amortization of investment credit	(293,976)	(293,976)	(293,976)
Total income taxes	\$7,356,850	\$7,049,065	\$6,062,483

The Kansas Power & Light Company
Docket No. AD-87-48
Provision for Current Income Taxes
As Adjusted for Tax Reform Changes

	Per Book	Non Utility Operations	Eliminations	Missouri Gas Department	Construction Overheads	Investment Tax Credit	Tax Reform 1986	Tax Reform 1987	Tax Reform 1988
Net income before taxes	21,602,770	0	0	21,602,770	0	0	21,602,770	21,602,770	21,602,770
Additions (deductions)									
Interest charges	(3,956,983)	0	0	(3,956,983)	0	0	(3,956,983)	(3,956,983)	(3,956,983)
Interest capitalized	(42,940)	0	0	(42,940)	42,940	0	0	0	0
Pension & benefits capitalized	(1,010,503)	0	0	(1,010,503)	1,010,503	0	0	0	0
Payroll taxes capitalized	(382,605)	0	0	(382,605)	382,605	0	0	0	0
Ad Valorem taxes capitalized	(6,290)	0	0	(6,290)	6,290	0	0	0	0
Book depreciation to expense	6,767,341	0	0	6,767,341	0	0	6,767,341	6,767,341	6,767,341
Book depreciation to clearing	717,564	0	0	717,564	0	0	717,564	717,564	717,564
Accelerated tax depreciation	(11,194,382)	0	0	(11,194,382)	0	0	(11,194,382)	(11,194,382)	(11,194,382)
Removal costs	(324,716)	0	0	(324,716)	0	0	(324,716)	(324,716)	(324,716)
Purchased gas costs	(8,152,142)	0	8,152,142	0	0	0	0	0	0
Bad debts	(739,549)	0	739,549	0	0	0	0	0	0
Amortization of A & G	15,697	0	(15,697)	0	0	0	0	0	0
Injuries & damages	(364,281)	0	364,281	0	0	0	0	0	0
Property insurance	112,500	0	(112,500)	0	0	0	0	0	0
Customer deposits	39,751	0	(39,751)	0	0	0	0	0	0
Seivene	15,973	0	0	15,973	0	0	15,973	15,973	15,973
Sperry lease	480,210	0	(480,210)	0	0	0	0	0	0
Incremental pricing surcharge	(1,435,577)	0	1,435,577	0	0	0	0	0	0
ESOP dividends	(177,537)	0	0	(177,537)	0	0	(177,537)	(177,537)	(177,537)
Non utility income	50,639	(50,639)	0	0	0	0	0	0	0
	(19,587,830)	(50,639)	10,043,391	(9,595,078)	1,442,338	0	(8,152,740)	(8,152,740)	(8,152,740)
Net taxable income	2,014,940	(50,639)	10,043,391	12,007,692	1,442,338	0	13,450,030	13,450,030	13,450,030
Provision for current income taxes									
Provision for Federal income taxes									
Net taxable income	2,014,940	(50,639)	10,043,391	12,007,692	1,442,338	0	13,450,030	13,450,030	13,450,030
Less:									
Missouri income tax	55,693	(1,399)	277,559	331,853	39,860	0	371,705	411,705	451,518
Federal taxable income	1,959,247	(49,240)	9,765,832	11,675,839	1,402,478	0	13,078,325	13,038,325	12,998,512
Federal income tax	901,254	(22,650)	4,492,283	5,370,887	645,140	0	6,016,030	5,215,330	4,419,494
Less:									
ITC available	294,543	0	0	294,543	0	(294,543)	0	0	0
Rate for deferred ITC	85,00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	75.00%	75.00%
Investment tax credit used	294,543	0	0	294,543	0	(294,543)	0	0	0
Provision for Federal income taxes	606,711	(22,650)	4,492,283	5,076,344	645,140	294,543	6,016,030	5,215,330	4,419,494
Provision for Missouri income taxes									
Net taxable income	2,014,940	(50,639)	10,043,391	12,007,692	1,442,338	0	13,450,030	13,450,030	13,450,030
Less:									
Federal income tax	901,254	(22,650)	4,492,283	5,370,887	645,140	0	6,016,030	5,215,330	4,419,494
Missouri taxable income	1,113,686	(27,989)	5,551,108	6,636,805	797,198	0	7,434,000	8,234,700	9,030,536
Provision for Missouri income taxes	55,693	(1,399)	277,559	331,853	39,860	0	371,705	411,705	451,518
Summary of provision for income tax - current									
Federal income tax	606,711	(22,650)	4,492,283	5,076,344	645,140	294,543	6,016,030	5,215,330	4,419,494
Missouri income tax	55,693	(1,399)	277,559	331,853	39,860	0	371,705	411,705	451,518
Provision for income taxes - current	662,404	(24,049)	4,769,842	5,408,197	685,000	294,543	6,387,735	5,627,035	4,871,012

The Kansas Power & Light Company
Docket No. AO-87-48
Provision for Deferred Income Taxes
As Adjusted for Tax Reform Changes

	Per Book	Non Utility Operations	Eliminations	Missouri Gas Department	Construction Overheads	Investment Tax Credit	Tax Reform 1986	Tax Reform 1987	Tax Reform 1988
Provision for deferred income taxes									
Liberalized depreciation	1,948,012	0	0	1,948,012	0	0	1,948,013	1,716,006	1,485,450
Purchased gas costs	3,871,711	0	(3,871,711)	0	0	0	0	0	0
Bad debts	351,234	0	(351,234)	0	0	0	0	0	0
Amortization of A & G	(7,455)	0	7,455	0	0	0	0	0	0
Injuries & damages	173,008	0	(173,008)	0	0	0	0	0	0
Property insurance	(53,430)	0	53,430	0	0	0	0	0	0
Customer deposits	(18,879)	0	18,879	0	0	0	0	0	0
Sperry lease	(228,066)	0	228,066	0	0	0	0	0	0
Incremental pricing surcharge	681,798	0	(681,798)	0	0	0	0	0	0
Provision for deferred income taxes	6,717,933	0	(4,769,921)	1,948,012	0	0	1,948,013	1,716,006	1,485,450
Provision for deferred investment tax credit									
Investment credit deferred	294,543	0	0	294,543	0	(294,543)	0	0	0
Amortization of investment credit	(293,976)	0	0	(293,976)	0	0	(293,976)	(293,976)	(293,976)
Provision for deferred I T C	567	0	0	567	0	(294,543)	(293,976)	(293,976)	(293,976)
Total income taxes	7,380,904	(24,049)	(79)	7,356,776	685,000	0	8,041,772	7,049,065	6,062,486

The Kansas Power & Light Company
Docket No. AO-87-48
Provision for Total Income Taxes
As Adjusted for Tax Reform Changes

Provision for total taxes									
Net income before taxes	21,602,770	0	0	21,602,770	0	0	21,602,770	21,602,770	21,602,770
Additions (deductions)									
Interest charges	(3,956,983)	0	0	(3,956,983)	0	0	(3,956,983)	(3,956,983)	(3,956,983)
Interest capitalized	(42,940)	0	0	(42,940)	42,940	0	0	0	0
Pension & benefits capitalized	(1,010,503)	0	0	(1,010,503)	1,010,503	0	0	0	0
Payroll taxes capitalized	(382,605)	0	0	(382,605)	382,605	0	0	0	0
Ad Valorem taxes capitalized	(6,290)	0	0	(6,290)	6,290	0	0	0	0
Book depreciation to expense	6,767,341	0	0	6,767,341	0	0	6,767,341	6,767,341	6,767,341
Book depreciation to clearing	717,564	0	0	717,564	0	0	717,564	717,564	717,564
Tax straight line depreciation	(7,092,697)	0	0	(7,092,697)	0	0	(7,092,697)	(7,092,697)	(7,092,697)
Removal costs	(324,716)	0	0	(324,716)	0	0	(324,716)	(324,716)	(324,716)
Salvage	15,973	0	0	15,973	0	0	15,973	15,973	15,973
ESOP dividends	(177,537)	0	0	(177,537)	0	0	(177,537)	(177,537)	(177,537)
Non utility income	50,639	(50,639)	0	0	0	0	0	0	0
Total	(5,442,754)	(50,639)	0	(5,493,393)	1,442,338	0	(4,051,055)	(4,051,055)	(4,051,055)
Income on which tax should be provided	16,160,016	(50,639)	0	16,109,377	1,442,338	0	17,551,715	17,551,715	17,551,715
Composite income tax rate	47.4930%	47.4930%	47.4930%	47.4930%	47.4930%	47.4930%	47.4930%	41.1366%	36.2156%
Income taxes	7,674,876	(24,050)	0	7,650,826	685,010	0	8,335,836	7,343,041	6,356,459
Amortization of investment credit	(293,976)	0	0	(293,976)	0	0	(293,976)	(293,976)	(293,976)
Total income taxes	7,380,900	(24,050)	0	7,356,850	685,010	0	8,041,860	7,049,065	6,062,483
Check difference	4	1	(79)	(74)	(10)	0	(88)	0	3
Change in Federal income tax								(992,795)	(1,979,377)
Change in revenue requirement								(1,706,907)	(3,103,231)

The Kansas Power & Light Company
Docket No. AO-87-48
Analysis of Deferred Income Tax
Accelerated Depreciation
Year 1986

Vintage	Total					
	Tax Depreciation	Tax Straight Line Depreciation	Depreciation Difference	Deferred Tax at 46%	Deferred Tax at 40%	Deferred Tax at 34%
1969	2,408,154	2,408,154	0	0	0	0
1970	120,483	130,626	(10,143)	(4,817)	(4,243)	(3,673)
	2,528,637	2,538,780	(10,143)	(4,817)	(4,243)	(3,673)
1971	173,524	182,843	(9,319)	(4,426)	(3,899)	(3,375)
1972	138,347	138,764	(417)	(198)	(174)	(151)
1973	234,275	176,238	58,037	27,564	24,280	21,019
1974	264,828	219,169	45,659	21,684	19,103	16,535
1975	270,962	211,120	59,842	28,421	25,036	21,672
1976	295,676	223,691	71,985	34,188	30,116	26,069
1977	304,135	252,603	51,532	24,473	21,558	18,663
1978	349,971	285,528	64,443	30,605	26,961	23,338
1979	445,263	358,571	86,692	41,173	36,268	31,397
1980	446,024	281,885	164,139	77,954	68,671	59,444
	2,923,005	2,330,412	592,593	281,438	247,920	214,611
1981	506,739	278,899	227,840	108,208	95,320	82,514
1982	734,505	378,313	356,192	169,167	149,018	128,996
1983	507,129	249,891	257,238	122,171	107,620	93,160
1984	1,176,524	378,278	798,246	379,111	333,958	289,089
1985	2,013,886	511,144	1,502,742	713,696	628,696	544,227
1986	803,957	426,980	376,977	179,038	157,714	136,525
	5,742,740	2,223,505	3,519,235	1,671,391	1,472,326	1,274,511
Total	11,194,382	7,092,697	4,101,685	1,948,012	1,716,003	1,485,449

THE KANSAS POWER AND LIGHT COMPANY

MISSOURI GAS OPERATIONS

Determination of Unit Price Reduction

Exhibit 2
Schedule 1

Class of Service	MCF Sales				Unit Price Reduction (\$/MCF)	Revenue Decrease
	Total 1986	January 1986	February 1986	Mar. - Dec. 1986		
Residential	44,198,036	8,773,377	7,287,599	28,137,060	\$0.0086	\$241,979
Commercial	16,612,773	3,356,628	2,728,368	10,527,777	\$0.0086	\$90,539
SCI	2,437,700	440,925	426,683	1,570,092	\$0.0086	\$13,503
Large Commercial	5,228,275	687,681	738,445	3,802,149	\$0.0086	\$32,698
Large Industrial	21,000,884	1,968,877	2,083,878	16,948,129	\$0.0086	\$145,754
Total Sales Service	89,477,668	15,227,488	13,264,973	60,985,207		\$524,473
Transportation Service	999,960	78,570	79,940	841,450	\$0.0086	\$7,236
Total Sales	90,477,628	15,306,058	13,344,913	61,826,657		\$531,709
Total 1987 Tax Savings						\$529,046
Unit Price Reduction =						
Total 1987 Tax Savings						\$529,046
Mar. - Dec. Total Sales						\$0.0086
						61,826,657

THE KANSAS POWER AND LIGHT COMPANY

Exhibit 2
Schedule 2

MISSOURI GAS OPERATIONS

Determination of Revised Base Rates

Rate Schedules	Rate Design- nation	Base Price (\$/MCF)	Wholesale Gas Cost Differential (\$/MCF)	Total Base Rate (\$/MCF)	Unit Price Reduction (\$/MCF)	Revised Base Rate (\$/MCF)
General Gas Service	GSm	\$2.7513	\$0.1319	\$2.8832	\$0.0086	\$2.8746
Flat Rate Gas Lights <u>1</u> /	FRm	\$5.7400	\$0.2600	\$6.0000	\$0.0129	\$5.9900
Small Commercial end/ or Industrial Service	GLm	\$2.7504	\$0.1119	\$2.8623	\$0.0086	\$2.8537
Large Commercial Service	LCm	\$2.7471	\$0.0214	\$2.7685	\$0.0086	\$2.7599
Large Industrial Service	LIm	\$2.7465	\$0.0000	\$2.7465	\$0.0086	\$2.7379
Firm Service for Armed Forces Housing	AFm	\$2.7513	\$0.1319	\$2.8832	\$0.0086	\$2.8746
Large Volume Power Plant Service	LVM	\$2.7465	\$0.0000	\$2.7465	\$0.0086	\$2.7379
Interim Natural Gas Transportation Service	ITm					
American Cyanamid		\$0.4592	\$0.0000	\$0.4592	\$0.0086	\$0.4506
Archer Daniels Midland		\$0.4394	\$0.0000	\$0.4394	\$0.0086	\$0.4308
Interim Commercial Gas Transportation Service	LCTm	\$0.4400	\$0.0000	\$0.4400	\$0.0086	\$0.4314
Interim Industrial Gas Transportation Service	LITm	\$0.4394	\$0.0000	\$0.4394	\$0.0086	\$0.4308

1/ Prices are Cost Per Month

THE KANSAS POWER AND LIGHT COMPANY

Exhibit 2
Schedule 3

MISSOURI GAS OPERATIONS

Revenue Impact Analysis

Class of Service	Revenue				Revenue Decrease	Per Cent Revenue Decrease
	Total 1986	January 1986	February 1986	Mar. - Dec. 1986		
Residential	\$182,010,368	\$33,352,735	\$28,158,338	\$120,499,295	\$241,979	0.13%
Commercial	\$61,276,855	\$12,207,870	\$9,987,796	\$39,081,189	\$90,539	0.15%
SCI	\$8,380,885	\$1,547,886	\$1,498,703	\$5,334,296	\$13,503	0.16%
Large Commercial	\$16,504,826	\$2,271,731	\$2,437,481	\$11,795,614	\$32,698	0.20%
Large Industrial	\$58,868,716	\$6,156,143	\$6,385,431	\$46,327,142	\$145,754	0.25%
Total Sales Service	\$327,041,650	\$55,536,365	\$48,467,749	\$223,037,536	\$524,473	0.16%
Transportation Service	\$449,952	\$35,305	\$35,923	\$378,724	\$7,236	1.61%
Total Sales	\$327,491,602	\$55,571,670	\$48,503,672	\$223,416,260	\$531,709	0.16%

Annual Residential Customer Impact (120 MCF) =

\$1.03

The Kansas Power and Light Company For All Missouri Service AreasGeneral Gas ServiceGSm

Availability:

This rate shall be available to domestic customers, and to small commercial and/or industrial customers electing to receive firm service. Small commercial and/or industrial customers shall be those customers whose natural gas requirements at a single address or location do not exceed 3,000 Mcf in any one month.

Rate:

The applicable monthly customer charge shall be established annually by reference to the customer's maximum monthly natural gas requirements at a single address or location occurring during any one billing period of the most recent twelve monthly billing periods ending with the month of May. Where such figures are not available (new customers and present customers who have not used gas for twelve months) customers will establish their monthly customer charge based on an estimated monthly consumption.

Monthly Customer Charge:

\$ 6.02 for requirements of 0 to 50 Mcf
\$10.25 for requirements of 51 to 300 Mcf
\$25.00 for requirements of 301 to 1000 Mcf
\$50.00 for requirements of 1001 to 3000 Mcf

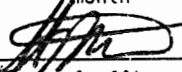
Commodity Charge:

\$ 2.8746 per Mcf for all gas usage per month.

Minimum Monthly Bill:

Minimum bill will be the applicable monthly customer charge.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
Name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For All Missouri Service AreasGeneral Gas Service (Cont.)GSm

Purchased Gas Adjustment Clause:

The foregoing rates are further subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

Residential Conservation Service (RCS) Surcharge:

To the above customer charge an RCS Surcharge per residential customer per month shall be added, in accordance with Sheet No. 26.

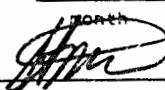
Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within twenty-one days after rendition.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For All Missouri Service AreasFlat Rate GaslightsFRm

Availability:

This rate shall be available to customers operating one or more outdoor gaslights where, in the opinion of the Company, it is desirable that the connection through which gas is supplied to such light or lights be made at either a distribution main or the customer's service line at a point ahead of the metering of the gas, where, under such conditions it is not feasible to install separate metering facilities.

Rate:

\$ 5.99 per gaslight unit per month.

Applicability:

For the purpose of application of this rate a gaslight unit shall consist of the usual single mantle, or a pair of smaller mantles.

Purchased Gas Adjustment Clause:

The foregoing rates are further subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.


Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within twenty-one days after rendition.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company ForAll Missouri Service AreasSmall Commercial and/or Industrial ServiceGLM

Availability:

This rate shall be available to small commercial and/or industrial customers electing to receive interruptible service. Small commercial and/or industrial customers shall be those customers whose natural gas requirements at a single address or location do not exceed 3,000 Mcf in any one month. This rate is subject to a contract to be entered into between the customer and the Company. Copy of contract in the form of Sheet Nos. 32A and 32B is made a part of this filing.

Rate:

The applicable monthly customer charge shall be established by reference to the customer's maximum monthly natural gas requirements at a single address or location in any one month of the most recent twelve-month contract period. Where such figures are not available (new customers and present customers who have not used gas for twelve months) customers will establish their monthly customer charge based on estimated monthly consumptions.

Monthly Customer Charge:

\$ 6.02 for requirements of 0 to 50 Mcf
\$10.25 for requirements of 51 to 300 Mcf
\$25.00 for requirements of 301 to 1000 Mcf
\$50.00 for requirements of 1001 to 3000 Mcf

Commodity Charge:

\$ 2.8537 per Mcf for all gas usage per month.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY Steven L. Kitchen Vice President 818 Kansas Ave., Topeka, Kansas
Name of officer title address

The Kansas Power and Light Company For All Missouri Service AreasSmall Commercial and/or Industrial Service (Cont.)GLM

Minimum Monthly Bill:

Minimum bill will be the applicable monthly customer charge.

Purchased Gas Adjustment Clause:

The foregoing rates are further subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

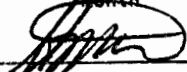
Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within twenty-one days after rendition.

DATE OF ISSUE February 12. 1987 DATE EFFECTIVE March 9. 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
Name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For All Missouri Service AreasLarge Commercial ServiceLCm

Availability:

This rate shall be available to commercial customers whose natural gas requirements at a single address or location exceed 3,000 Mcf in any one month of a twelve-month billing period. Service to such customers shall be on an interruptible bases and shall be subject to a contract to be entered into between the customer and the Company. Copy of contract in the form of Sheet Nos. 34A and 34B is made a part of this filing.

Rate:

\$275.00 monthly customer charge
2.7599 per Mcf for all gas usage per month.

Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

Purchased Gas Adjustment Clause:

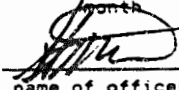
The foregoing rates are further subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within 15 days after rendition.

DATE OF ISSUE	<u>February</u>	<u>12,</u>	<u>1987</u>	DATE EFFECTIVE	<u>March</u>	<u>9,</u>	<u>1987</u>
	<u>month</u>	<u>day</u>	<u>year</u>		<u>month</u>	<u>day</u>	<u>year</u>
ISSUED BY				Vice President	818 Kansas Ave., Topeka, Kansas		
	name of officer			title	address		
	Steven L. Kitchen						

The Kansas Power and Light Company For All Missouri Service AreasLarge Industrial ServiceLim

Availability:

This rate shall be available to industrial customers whose natural gas requirements at a single address or location exceed 3,000 Mcf in any one month of a twelve-month billing period. Service to such customers shall be on an interruptible basis and shall be subject to a contract to be entered into between the customer and the Company. Copy of contract in the form of Sheet Nos. 34A and 34B is made a part of this filing.

Rate:

\$275.00 monthly customer charge
\$ 2.7379 per Mcf for all gas usage per month.

Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

Purchased Gas Adjustment Clause:

The foregoing rates are subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

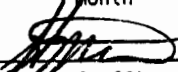
Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within 15 days after rendition.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For All Missouri Service AreasFirm Service for Armed Forces HousingAFm

Availability:

This rate shall be available to U. S. Military Bases for redistribution without resale for normal residential uses when individual housing facilities are utilized for base personnel, and where delivery of gas can be made through master metering installations for distribution through facilities provided, owned, and regularly maintained and operated by the Government. Service under this schedule is available only where the customer's premises are adjacent to the Company's mains and are located in territory where the Company regularly has a sufficient supply of gas and main capacity for the purpose hereof, and is subject to the consent of the Company's supplier.

This rate is for residential purposes only and is not available for central heating plants or other central uses or for commercial uses.

Rate:

\$50.00 monthly customer charge
2.8746 per Mcf for all gas usage per month.

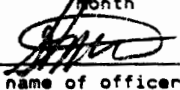
Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

Purchased Gas Adjustment Clause:

The foregoing rates are further subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

DATE OF ISSUE February 12. 1987 DATE EFFECTIVE March 9. 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For All Missouri Service AreasFirm Service for Armed Forces Housing (Cont.)AFm

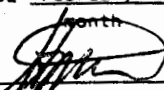
Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within twenty-one days after rendition.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For All Missouri Service AreasInterim Natural Gas Transportation ServiceITM

Availability:

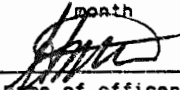
Natural Gas Transportation Service is available under special contract for transportation of natural gas with title vested in the end user, and where such gas is delivered to the Company's distribution system.

This service is only available to customers whose natural gas requirements at a single address or location exceed 3000 Mcf in any one month of a twelve (12) month billing period.

This special contract is applicable to the following customers:

<u>Company</u>	<u>Contract Date</u>
American Cyanamid Company	January 29, 1985
Archer Daniels Midland Company	February 11, 1985

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
Name of officer title address

Steven L. Kitchen

The Kansas Power and Light Company For

Kansas City Metropolitan Area

Large Volume Power Plant ServiceLvm

Availability:

This rate shall be available to customers operating one or more Company approved electric generating stations at locations in or about a single city, town, or community having (a) one or more electric generating units with a maximum general nameplate rating of 450 megawatts or more and (b) an aggregate maximum general nameplate rating of 900 megawatts or more. Each such electric generating station shall have coal standby equipment sufficient to operate said generating station at not less than 90 percent of its maximum general nameplate rating. Service under this schedule shall not be initiated until deliveries hereunder have been approved by Company's supplier and shall be subject to curtailment in accordance with the special provisions of this schedule and the terms of a contract to be entered into between the customer and the Company. A copy of said contract in the form of Sheet Nos. 41, 42, 43, 44, and 45 is made a part of this filing.

Rate:

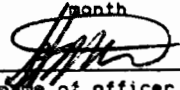
For all natural gas delivered hereunder during each billing period at each separate electric generating station.

\$275.00 monthly customer charge
2.7379 per Mcf for all gas usage per month.

Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For Kansas City Metropolitan AreaLarge Volume Power Plant Service (Cont.)Lvm

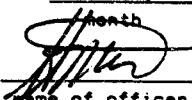
Purchased Gas Adjustment Clause:

The foregoing rates are subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

Penalty:

2% will be added to all bills not paid within 15 days after rendition.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For Kansas City Metropolitan AreaLarge Volume Power Plant Service (Cont.)LVm

Special Provisions:

The Company reserves the right to interrupt service hereunder as follows:

(1) During periods when in the opinion of the Company, curtailment or interruption of gas deliveries is necessary to protect the supply of gas to Company's customers other than those receiving service under this schedule, or where curtailment is directed by Company's supplier, deliveries hereunder shall first be limited to the following aggregate daily demand or be completely curtailed if the following month availability limits have been exceeded:


(a) For the billing months June, July, August, and September of each year, the aggregate daily demand shall be 120,000 Mcf per day and the monthly availability shall not exceed 2,000,000 Mcf in any of such months.

(b) For the billing months October through the following May, the aggregate daily demand shall be 50,000 Mcf per day and the monthly availability shall not exceed 750,000 Mcf in any such months.

(2) Deliveries hereunder may be completely curtailed when neither the aggregate daily demand or monthly availability limits have been exceeded, if in the opinion of the Company, or at the directive of the Company's supplier, such action is required to protect the supply of gas to Company's firm service customers.

If operating conditions permit, the Company may deliver gas in excess of the demand and availability limits set forth above upon mutual agreement of the Company's supplier, the Company, and the customer.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
 month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
 Name of officer title address
 Steven L. Kitchen

Kansas City Metropolitan Area

Large Volume Power Plant Service (Cont.)

LVIII

CONTRACT

For Sale of Large Volume Power Plant Gas
(Interruptible Service)

THIS AGREEMENT, made and entered into this _____ day of _____, 19____ by and between THE KANSAS POWER AND LIGHT COMPANY, a corporation, its successors or assigns, hereinafter referred to as a "Vendor", and _____ of _____ its successors or assigns, hereinafter referred to as "Vendee".

WITNESSETH:

WHEREAS, Vendor owns and operates facilities for distribution and sale of natural gas; and

WHEREAS, Vendee is qualified to receive and desires to purchase natural gas from Vendor for Large Volume Power Plant purposes only;


NOW, THEREFORE, for and in consideration of the mutual covenants and agreements hereof, Vendor and Vendee have agreed and do hereby covenant and agree, each with the other, as follows:

Subject to the terms and conditions of service hereinafter specified, Vendor agrees to sell and deliver to Vendee and Vendee agrees to pay for gas received from Vendor for Vendee's entire gas fuel requirements for the following electric generating stations at _____:

Rate:

Vendee agrees to pay to Vendor for gas purchased and received under this contract for use at each separate generating station the following rate:

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
 Steven L. Kitchen

The Kansas Power and Light Company For

Kansas City Metropolitan Area

Large Volume Power Plant Service (Cont.)LVm

The within specified rate is subject to the addition of locally imposed license, occupation, franchise, or other similar tax, when applicable, and is further subject to increase or decrease to reflect changes in Vendor's purchased gas costs.

It is expressly understood and agreed by and between the parties hereto that the rate herein specified is subject to change by order of the Missouri Public Service Commission during the term of this Contract or any extension thereof.


TERMS AND CONDITIONS OF SERVICE

1. All bills for gas sold and delivered hereunder are due on the first day of the month following that in which the gas is sold and delivered, and all payments of such bills shall be made at the office of Vendor, on or before the tenth day of such month.

2. Vendor agrees to install, operate and maintain a meter or meters of suitable capacity and design to measure the gas deliveries as specified herein. If deliveries of gas are made at pressures other than those existing in Vendor's low pressure distribution system, the volume of gas delivered by vendor to Vendee hereunder shall be calculated on a pressure basis of four (4) ounces per square inch above atmospheric pressure. Atmospheric pressure shall be assumed to be fourteen and four-tenths (14.4) pounds per square inch and gas temperature assumed to be sixty (60) degrees F.

3. The point of delivery of all gas is at the outlet of Vendor's meter or meters where title passes to Vendee and thereafter all responsibility is assumed by Vendee.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company ForKansas City Metropolitan AreaLarge Volume Power Plant Service (Cont.)Lvm

4. The title to all meters, appliances, equipment, etc., placed on Vendee's premises and not sold to Vendee shall remain in Vendor, with right of removal, and no charge shall be made by Vended for use of premises occupied by same.

5. Gas deliveries under this Contract shall be subject to interruption as follows:

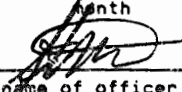
a. During periods when in the opinion of the Company, curtailment or interruption of gas deliveries is necessary to protect the supply of gas to Company's customers other than those receiving service under this contract, or where curtailment is directed by Company's supplier, deliveries hereunder shall first be limited to the following aggregate daily demand or be completely curtailed if the following monthly availability limits have been exceeded:

(1) For the billing months of June, July, August, and September of each year, the aggregate daily demand shall be 120,000 Mcf per day and the monthly availability shall not exceed 2,000,000 Mcf in any of such months.

(2) For the billing months, October through the following May, the aggregate daily demand shall be 50,000 Mcf per day and the monthly availability shall not exceed 750,000 Mcf in any of such months.

b. Deliveries hereunder may be completely curtailed when neither the aggregate daily demand or monthly availability limits have been exceeded, if in the opinion of the Company, or at the directive of the Company's supplier, such action is required to protect the supply of gas to Company's firm service customers.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For Kansas City Metropolitan AreaLarge Volume Power Plant Service (Cont.)LVM

If operating conditions permit, the Company may deliver gas in excess of the demand and availability limits above specified upon mutual agreement of the Company's supplier, the Company and the customer.

6. Interruption of gas deliveries in whole or in part due to inability of Vendor to deliver or Vendee to receive shall not be the basis of claims for damages sustained by either party when due to act of God, the elements, labor troubles, fires, accidents, breakage or repair of pipelines or machinery, depletion of gas supply, requirements of domestic consumers, or other causes or contingencies beyond the control of and occurring without negligence on the part of the parties. The parties shall resume delivering and receiving gas when such causes or contingencies cease to be operative.

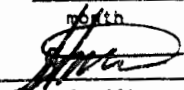
7. Vendee shall install and maintain at the within named electric generating stations coal standby equipment, facilities and fuel sufficient to operate said stations at not less than 90% of the maximum general nameplate rating.

8. This Contract is subject to orders, rules and regulations of duly constituted authorities having jurisdiction over either or both Vendee or Vendor, otherwise cannot be altered or assigned by either party without written consent of other party.

CONTRACT TERM

The obligation of both parties hereunder shall commence on _____, 19____ and shall continue for a term of twelve (12) months. Upon expiration of the original term, this Contract shall be considered as renewed and extended for successive terms of one year, unless either party shall on or before thirty (30) days prior to the expiration of the original or any succeeding term, given written notice to the other party of its desire to terminate the Contract at the end of such term.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
 month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
 name of officer title address
 Steven L. Kitchen

P.S.C.MO. No. 1

1st Revised SHEET No. 45

Cancelling P.S.C.MO No. 1

Original SHEET No. 45

The Kansas Power and Light Company For Kansas City Metropolitan Area

Large Volume Power Plant Service (Cont.)

Lvm

IN WITNESS WHEREOF, the parties hereto have subscribed their names the day and year first above written.

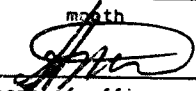
THE KANSAS POWER AND LIGHT COMPANY
Vendor

By _____
Vice President

Vendee

By _____
(Title)

DATE OF ISSUE February 12 1987 DATE EFFECTIVE March 9 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address
Steven L. Kitchen

The Kansas Power and Light Company For All Missouri Service AreasInterim Commercial Gas Transportation ServiceLCTMAVAILABILITY

Upon election of the customer and acceptance by Company, this rate is applicable to natural gas transportation service supplied at one point of delivery to customers served under Company's gas rate schedule for Large Commercial Service. Volumes transported pursuant to this schedule shall be included in the requirements provided for in Company's gas sales contract with the customer.

NET MONTHLY BILLRate:

\$275.00 monthly customer charge

0.4314 per Mcf for all gas transported and delivered.

If sales service and transportation service are both provided in a given month, Company will assess only one customer charge.

Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

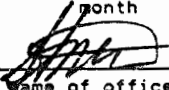
Tax Adjustment:

The above is subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within 15 days after rendition.

DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
month day year month day year

ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
Name of officer title address
Steven L. Kitchen


The Kansas Power and Light Company For All Missouri Service AreasInterim Commercial Gas Transportation Service (Cont.)LCTmREGULATORY OVERSIGHT

1. This rate schedule is subject to the jurisdiction and regulatory oversight of the State Public Service Commission and is subject to change by order of said Commission at any time.
2. Nothing contained herein shall be construed as affecting in any way the right of Company to unilaterally make application for a change in its rates to the State Public Service Commission.
3. In the event that performance under this schedule by Company should, by reason of regulatory or court order, result in conditions of service from Company's pipeline supplier to Company, which Company deems unacceptable, service may be suspended immediately and/or terminated by Company upon ninety (90) days' written notice to Customer.

BILLING

Company will render bills monthly for service furnished under this Schedule, which may include billings from third party transporters delivering gas to Company on the customer's behalf, and the customer shall pay such bills within fifteen (15) days from the date thereof and in accordance with Company's "General Terms and Conditions for Gas Service". In the event any such bill is not so paid, the Company may suspend the supply of natural gas to the customer, but such action shall not release the customer from the obligation to pay for services furnished or from liability for damages caused by customer's failure to conform to the requirements of this Schedule. Customer shall remain liable for billings from third party transporters. Any transportation imbalance remaining at the termination of this contract shall be settled within sixty (60) days, provided that the customer's failure to take any volume due within such period shall relieve

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The Kansas Power and Light Company For All Missouri Service AreasInterim Commercial Gas Transportation Service (Cont.)LCTm

Company of further responsibility to redeliver gas due. In the event deliveries by Company to customer are curtailed or interrupted at any time within such sixty (60) days, the time during which customer may eliminate such imbalance will be extended by a period equal to the period of such curtailment or interruption.


TERMS AND CONDITIONS

Service hereunder is subject to the Company's applicable sales rate schedule, the sales contract thereunder, the Company's General Terms and Conditions and the following special transportation provisions. The term of service hereunder shall be the same as the remaining term of customer's sales contract with Company, provided that Company reserves the right to discontinue transportation service as set forth herein, and provided further that service shall terminate at such earlier date as transportation service is discontinued by the transporting interstate pipeline company.

TRANSPORTATION PROVISIONSDelivery Points

Customer will provide for the delivery of volumes of natural gas to be transported to a mutually agreeable location on Company's system which serves customer's premises, and Company shall deliver said volumes of gas to the outlet side of the Company's meters at customer's premises. In cases where customer is served from a pipeline "Main Line Tap", the outlet of the Company's meter and the delivery point to customer may be one and the same. Gas transported hereunder will be delivered to Company in the state in which it will ultimately be consumed.

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The Kansas Power and Light Company ForAll Missouri Service AreasInterim Commercial Gas Transportation Service (Cont.)LCTm

- b. If a supply deficiency occurs in the volumes being delivered to Company on behalf of customer, and sales gas of the same priority is available, customer may continue to be served sales volumes in lieu of transportation volumes.
- c. If a supply deficiency occurs in the volume of gas available to Company for resale, and the customer's supply delivered to Company for transportation continues to be available, then customer may continue to receive full transportation service even though sales gas of the same priority is being curtailed.

The determination of system capacity limitations shall be in the sole discretion of Company reasonably exercised. If capacity limitations restrict the volume of gas which customer desires to be transported, customer may request Company to make reasonable enlargements in its existing facilities, which requests Company shall not unreasonably refuse, provided that the actual cost (including indirect costs) of such system enlargements are borne by customer. Title to such expanded facilities shall be and remain in Company free and clear of any lien or equity by customer. Nothing herein contained shall be construed as obligating Company to construct any extensions of its facilities.

4. Should both transported volumes and sales volumes be delivered in a given month, transported volumes shall be considered the first volumes delivered and all other volumes shall be sold to customer under the applicable rate schedule.
5. When in a given month, transportation volumes delivered to Company for customer's account (including any amount carried over from previous month) equals or exceeds the amount taken by customer, all deliveries

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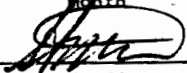
Interim Commercial Gas Transportation Service (Cont.)LCTm

shall be considered transported deliveries, and the excess, if any, shall be carried forward to customer's account for the subsequent month. Customer will make every effort to assure that transported volumes delivered equal transported volumes taken. The Company is not required to transport any excess volume to customer in the subsequent month should the Company's supply or capacity be inadequate; however, such gas will be delivered to customer at a later date. Company may in its discretion refuse to accept additional deliveries of gas until customer has received all excess transportation volumes delivered in prior periods.

Quality and Pressure of Gas Delivered for Transportation

1. The gas delivered by a producer or supplier to Company for transportation to the customer shall conform to the standards prescribed in Company's applicable rate schedules, General Terms and Conditions, and to the following specifications:
 - a. The gas shall not contain more than one (1) grain of hydrogen sulfide per one hundred (100) cubic feet nor more than twenty (20) grains of total sulphur per hundred (100) cubic feet;
 - b. The temperature of the gas shall not exceed 70 degrees Fahrenheit;
 - c. The gas shall not contain more than seven (7) pounds of water vapor per 1,000 MCF;
 - d. The gas shall not contain more than two percent (2%) by volume carbon dioxide nor more than one percent (1%) by volume oxygen;

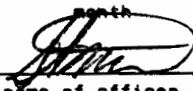
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Steven L. Kitchen

The Kansas Power and Light Company ForAll Missouri Service AreasInterim Commercial Gas Transportation Service (Cont.)LCM

- e. The delivery pressure shall be sufficient to permit entry of the gas into the distribution system of Company; and
- f. The BTU content of the customer's gas as may be received by Company from an existing supply source connected to Company shall be no less than that normally provided or currently flowing from such source nor shall it be less than as provided for in an existing Company system supply contract from such source.
2. Company shall have the right to refuse to accept for transportation any gas not meeting the applicable quality requirements, but acceptance by Company of any such gas shall not obligate Company to continue such receipts, nor shall it remove the customer's obligation under this contract to deliver gas meeting the above specifications.
3. Should the transport gas delivered to Company herein fail on any day to meet the water quality requirements of this contract, the gas so delivered to Company from that day hence and until such deliveries meet the water quality standards herein, shall be assumed to be totally saturated at the delivery conditions, and Company may recompute the volume and heating value measured and adjust the billing accordingly.
4. If customer contracts for the purchase of gas from a producer or pipeline who is not now delivering gas to Company and such gas is to be delivered directly into Company facilities, the customer will bear all expense connected with the determination of the quality of gas being delivered. Whenever Company does not have a supply contract with the customer's supplier at the same delivery point, the minimum BTU of the customer's contracted supply for delivery into Company's system shall be 950 BTU per cubic foot at a dry pressure base of 14.65 psia.

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The Kansas Power and Light Company For All Missouri Service Areas

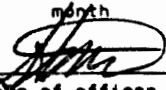
Interim Commercial Gas Transportation Service (Cont.)LCTm

5. If Company has a supply contract with the customer's supplier at the same delivery point, the BTU per cubic foot of customer's contracted supply for delivery into Company's system shall be no less than that provided each day under Company's supply contract with that supplier.
6. The BTU content of the gas delivered to customer by Company shall be the BTU content available in its system at the particular point of delivery at the time of delivery. It is recognized that the BTU content at the various delivery points will vary from point to point and from time to time and nothing herein contained shall be construed as obligating Company to alter the usual operation of its facilities to achieve deliveries of a prescribed heating value at any point or points.
7. Delivery pressures to customer shall be mutually agreed upon from time to time having in mind system capacity, customer requirements, and other pertinent factors. Company shall not be required to maintain any specific pressure level or to alter its system operations to control variation in its system pressure at the delivery point(s) established for the customer's transport gas herein.

RESPONSIBILITY FOR TRANSPORTED GAS

1. Customer warrants the gas delivered to Company for transport hereunder shall be free from all adverse claims, liens and encumbrances and shall indemnify and save Company harmless from and against all suits, actions, causes of action, claims and demands, including attorneys' fees and costs, arising from or out of any adverse claims by third parties claiming ownership of or an interest in said gas, caused by the failure to provide clear title to the gas.

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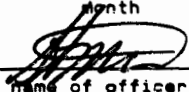
The Kansas Power and Light Company For All Missouri Service AreasInterim Commercial Gas Transportation Service (Cont.)ICTM

2. Company shall not be responsible in any way as to any damages or claims relating to the customer's gas or the facilities of others containing such gas, prior to delivery into the facilities of Company or after the redelivery to the customer.
3. It is understood and agreed by the parties that ownership of transported volumes will at all times remain vested in the customer.

THIRD PARTY METERING

1. When the gas delivered to Company for transportation to the customer is delivered through meters which are not owned and operated by Company or the customer, the customer's agent(s) or supplier(s) shall, at the earliest practicable time, but not later than the last day of each month, furnish Company a statement showing the amount of gas in MCF delivered for the customer's account to Company during the billing period.
2. Customer, upon request, shall furnish to Company all charts, or satisfactory copies thereof, upon which the statements provided for above were based. Any original charts furnished shall be returned within thirty (30) days.
3. Customer shall maintain for the greater of three (3) years or as provided by law, full and complete records of the volumes of gas delivered to Company. Company shall have the right to inspect such records upon request during the customer's regular business hours.

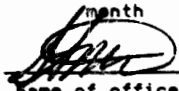
DATE OF ISSUE February 12, 1987 DATE EFFECTIVE March 9, 1987
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ISSUED BY  Vice President 818 Kansas Ave., Topeka, Kansas
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Steven L. Kitchen

The Kansas Power and Light Company ForAll Missouri Service AreasInterim Commercial Gas Transportation Service (Cont.)LCTMOther Provisions:

1. Transportation under the provisions of this rate schedule shall be available only where the gas supply contracts, tariffs and schedules under which Company obtains its gas supplies permit. Any conditions or limitations on transportation by Company imposed by such contracts, tariffs and schedules shall be applicable to service hereunder.
2. In the event that transportation hereunder causes the incurrence of demand charges, standby charges, reservation charges, penalties or like charges from Company's gas suppliers or transporters, which charges are in addition to charges for gas actually received by Company, such charges shall be billed to customer in addition to amounts for service rendered hereunder. Any disputes regarding customer responsibility for such charges shall be referred to the agency having jurisdiction herein for resolution.

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The Kansas Power and Light Company For All Missouri Service AreasInterim Industrial Gas Transportation ServiceLITmAVAILABILITY

Upon election of the customer and acceptance by Company, this rate is applicable to natural gas transportation service supplied at one point of delivery to customers served under Company's gas rate schedules for Large Industrial Service or Large Volume Power Plant Service. Volumes transported pursuant to this schedule shall be included in the requirements provided for in Company's gas sales contract with the customer.

NET MONTHLY BILLRate:

\$275.00 monthly customer charge
0.4308 per Mcf for all gas transported and delivered.

If sales service and transportation service are both provided in a given month, Company will assess only one customer charge.

Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

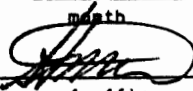
Tax Adjustment:

The above is subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within 15 days after rendition.

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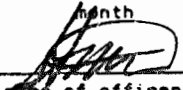
Interim Industrial Gas Transportation Service (Cont.)LITmREGULATORY OVERSIGHT

1. This rate schedule is subject to the jurisdiction and regulatory oversight of the State Public Service Commission and is subject to change by order of said Commission at any time.
2. Nothing contained herein shall be construed as affecting in any way the right of Company to unilaterally make application for a change in its rates to the State Public Service Commission.
3. In the event that performance under this schedule by Company should, by reason of regulatory or court order, result in conditions of service from Company's pipeline supplier to Company, which Company deems unacceptable, service may be suspended immediately and/or terminated by Company upon ninety (90) days' written notice to Customer.

BILLING

Company will render bills monthly for service furnished under this Schedule, which may include billings from third party transporters delivering gas to Company on the customer's behalf, and the customer shall pay such bills within fifteen (15) days from the date thereof and in accordance with Company's "General Terms and Conditions for Gas Service". In the event any such bill is not so paid, the Company may suspend the supply of natural gas to the customer, but such action shall not release the customer from the obligation to pay for services furnished or from liability for damages caused by customer's failure to conform to the requirements of this Schedule. Customer shall remain liable for billings from third party transporters. Any transportation imbalance remaining at the termination of this contract shall be settled within sixty (60) days, provided that the customer's failure to take any volume due within such period shall relieve

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The Kansas Power and Light Company For All Missouri Service AreasInterim Industrial Gas Transportation Service (Cont.)LITm

Company of further responsibility to redeliver gas due. In the event deliveries by Company to customer are curtailed or interrupted at any time within such sixty (60) days, the time during which customer may eliminate such imbalance will be extended by a period equal to the period of such curtailment or interruption.

TERMS AND CONDITIONS

Service hereunder is subject to the Company's applicable sales rate schedule, the sales contract thereunder, the Company's General Terms and Conditions and the following special transportation provisions. The term of service hereunder shall be the same as the remaining term of customer's sales contract with Company, provided that Company reserves the right to discontinue transportation service as set forth herein, and provided further that service shall terminate at such earlier date as transportation service is discontinued by the transporting interstate pipeline company.

TRANSPORTATION PROVISIONSDelivery Points

Customer will provide for the delivery of volumes of natural gas to be transported to a mutually agreeable location on Company's system which serves customer's premises, and Company shall deliver said volumes of gas to the outlet side of the Company's meters at customer's premises. In cases where customer is served from a pipeline "Main Line Tap", the outlet of the Company's meter and the delivery point to customer may be one and the same. Gas transported hereunder will be delivered to Company in the state in which it will ultimately be consumed.

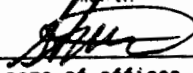
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ISSUED BY Steven L. Kitchen Vice President 818 Kansas Ave., Topeka, Kansas
name of officer title address

The Kansas Power and Light Company For All Missouri Service AreasInterim Industrial Gas Transportation Service (Cont.)LIImQuantity

1. Before arranging delivery of any natural gas to Company for transport to the customer, customer shall furnish Company with a copy of its gas supply contract and third party transportation contract, if any, together with written evidence demonstrating to Company's satisfaction that the supplies to be purchased and the third party transportation to be provided thereunder will conform to the delivery specifications of this rate schedule and that such supplies are reasonably reliable for the purpose of meeting customer's daily transport volumes specified in its application for service.
2. Customer shall coordinate with its suppliers to maintain, as nearly as practicable, uniform hourly and daily rates of delivery to Company, and shall take redelivery from Company as nearly as practicable at the same uniform rates. Variations in such deliveries or redeliveries which result in operating problems of any kind for Company shall give Company the right to discontinue receipts of such gas until such variations are corrected.
3. Company's obligation to transport customer's gas shall be as follows:
 - a. If Company's system capacity is inadequate to meet customers' demands for sales and transportation service, the services supplied under this Schedule will be curtailed in accordance with the Priority of Service rules in the Company's General Terms and Conditions.

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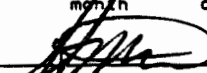
The Kansas Power and Light Company For All Missouri Service AreasInterim Industrial Gas Transportation Service (Cont.)LITm

- b. If a supply deficiency occurs in the volumes being delivered to Company on behalf of customer, and sales gas of the same priority is available, customer may continue to be served sales volumes in lieu of transportation volumes.
- c. If a supply deficiency occurs in the volume of gas available to Company for resale, and the customer's supply delivered to Company for transportation continues to be available, then customer may continue to receive full transportation service even though sales gas of the same priority is being curtailed.

The determination of system capacity limitations shall be in the sole discretion of Company reasonably exercised. If capacity limitations restrict the volume of gas which customer desires to be transported, customer may request Company to make reasonable enlargements in its existing facilities, which requests Company shall not unreasonably refuse, provided that the actual cost (including indirect costs) of such system enlargements are borne by customer. Title to such expanded facilities shall be and remain in Company free and clear of any lien or equity by customer. Nothing herein contained shall be construed as obligating Company to construct any extensions of its facilities.

4. Should both transported volumes and sales volumes be delivered in a given month, transported volumes shall be considered the first volumes delivered and all other volumes shall be sold to customer under the applicable rate schedule.
5. When in a given month, transportation volumes delivered to Company for customer's account (including any amount carried over from previous month) equals or exceeds the amount taken by customer, all deliveries

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The Kansas Power and Light Company For All Missouri Service Areas

Interim Industrial Gas Transportation Service (Cont.)


LITm

shall be considered transported deliveries, and the excess, if any, shall be carried forward to customer's account for the subsequent month. Customer will make every effort to assure that transported volumes delivered equal transported volumes taken. The Company is not required to transport any excess volume to customer in the subsequent month should the Company's supply or capacity be inadequate; however, such gas will be delivered to customer at a later date. Company may in its discretion refuse to accept additional deliveries of gas until customer has received all excess transportation volumes delivered in prior periods.

Quality and Pressure of Gas Delivered for Transportation

1. The gas delivered by a producer or supplier to Company for transportation to the customer shall conform to the standards prescribed in Company's applicable rate schedules, General Terms and Conditions, and to the following specifications:
- a. The gas shall not contain more than one (1) grain of hydrogen sulfide per one hundred (100) cubic feet nor more than twenty (20) grains of total sulphur per hundred (100) cubic feet;
 - b. The temperature of the gas shall not exceed 70 degrees Fahrenheit;
 - c. The gas shall not contain more than seven (7) pounds of water vapor per 1,000 MCF;
 - d. The gas shall not contain more than two percent (2%) by volume carbon dioxide nor more than one percent (1%) by volume oxygen;

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The Kansas Power and Light Company For

All Missouri Service Areas

Interim Industrial Gas Transportation Service (Cont.)

LIT 1

- e. The delivery pressure shall be sufficient to permit entry of the gas into the distribution system of Company; and
 - f. The BTU content of the customer's gas as may be received by Company from an existing supply source connected to Company shall be no less than that normally provided or currently flowing from such source nor shall it be less than as provided for in an existing Company system supply contract from such source.
2. Company shall have the right to refuse to accept for transportation any gas not meeting the applicable quality requirements, but acceptance by Company of any such gas shall not obligate Company to continue such receipts, nor shall it remove the customer's obligation under this contract to deliver gas meeting the above specifications.
 3. Should the transport gas delivered to Company herein fail on any day to meet the water quality requirements of this contract, the gas so delivered to Company from that day hence and until such deliveries meet the water quality standards herein, shall be assumed to be totally saturated at the delivery conditions, and Company may recompute the volume and heating value measured and adjust the billing accordingly.
 4. If customer contracts for the purchase of gas from a producer or pipeline who is not now delivering gas to Company and such gas is to be delivered directly into Company facilities, the customer will bear all expense connected with the determination of the quality of gas being delivered. Whenever Company does not have a supply contract with the customer's supplier at the same delivery point, the minimum BTU of the customer's contracted supply for delivery into Company's system shall be 950 BTU per cubic foot at a dry pressure base of 14.65 psia.

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name of officer title address
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The Kansas Power and Light Company For

ALL Missouri Service Areas

Interim Industrial Gas Transportation Service (Cont.)


LITM

5. If Company has a supply contract with the customer's supplier at the same delivery point, the BTU per cubic foot of customer's contracted supply for delivery into Company's system shall be no less than that provided each day under Company's supply contract with that supplier.
6. The BTU content of the gas delivered to customer by Company shall be the BTU content available in its system at the particular point of delivery at the time of delivery. It is recognized that the BTU content at the various delivery points will vary from point to point and from time to time and nothing herein contained shall be construed as obligating Company to alter the usual operation of its facilities to achieve deliveries of a prescribed heating value at any point or points.
7. Delivery pressures to customer shall be mutually agreed upon from time to time having in mind system capacity, customer requirements, and other pertinent factors. Company shall not be required to maintain any specific pressure level or to alter its system operations to control variation in its system pressure at the delivery point(s) established for the customer's transport gas herein.

RESPONSIBILITY FOR TRANSPORTED GAS

1. Customer warrants the gas delivered to Company for transport hereunder shall be free from all adverse claims, liens and encumbrances and shall indemnify and save Company harmless from and against all suits, actions, causes of action, claims and demands, including attorneys' fees and costs, arising from or out of any adverse claims by third parties claiming ownership of or an interest in said gas, caused by the failure to provide clear title to the gas.

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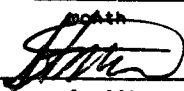
The Kansas Power and Light Company For All Missouri Service AreasInterim Industrial Gas Transportation Service (Cont.)LITm

2. Company shall not be responsible in any way as to any damages or claims relating to the customer's gas or the facilities of others containing such gas, prior to delivery into the facilities of Company or after the redelivery to the customer.
3. It is understood and agreed by the parties that ownership of transported volumes will at all times remain vested in the customer.

THIRD PARTY METERING

1. When the gas delivered to Company for transportation to the customer is delivered through meters which are not owned and operated by Company or the customer, the customer's agent(s) or supplier(s) shall, at the earliest practicable time, but not later than the last day of each month, furnish Company a statement showing the amount of gas in MCF delivered for the customer's account to Company during the billing period.
2. Customer, upon request, shall furnish to Company all charts, or satisfactory copies thereof, upon which the statements provided for above were based. Any original charts furnished shall be returned within thirty (30) days.
3. Customer shall maintain for the greater of three (3) years or as provided by law, full and complete records of the volumes of gas delivered to Company. Company shall have the right to inspect such records upon request during the customer's regular business hours.

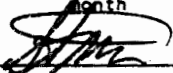
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The Kansas Power and Light Company For All Missouri Service Areas

Interim Industrial Gas Transportation Service (Cont.)LIImOther Provisions:

1. Transportation under the provisions of this rate schedule shall be available only where the gas supply contracts, tariffs and schedules under which Company obtains its gas supplies permit. Any conditions or limitations on transportation by Company imposed by such contracts, tariffs and schedules shall be applicable to service hereunder.
2. In the event that transportation hereunder causes the incurrence of demand charges, standby charges, reservation charges, penalties or like charges from Company's gas suppliers or transporters, which charges are in addition to charges for gas actually received by Company, such charges shall be billed to customer in addition to amounts for service rendered hereunder. Any disputes regarding customer responsibility for such charges shall be referred to the agency having jurisdiction herein for resolution.

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