

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                          | ALLOCATION BASIS | SYSTEM TOTAL COL 601 | ADJUSTMENTS COL 602 | ADJUSTED TOTAL COL 603 | MISSOURI JURISDICTION COL 604 | PROFORMA ADJUSTMENTS COL 605 | PROFORMA JURISDICTION COL 606 |
|----------|-----------|--------------------------------------|------------------|----------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------|
| 1-009    | 400       | OPERATING REVENUE                    |                  |                      |                     |                        |                               |                              |                               |
| 1-010    |           | RETAIL SALES                         | TSFR 2-014       | 928,791,547          | (39,419,987)        | 887,371,560            | 487,014,351                   | 55,800,000                   | 542,814,351                   |
| 1-011    |           | MISCELLANEOUS REVENUE                | TSFR 2-031       | 14,246,869           | (1,170,013)         | 13,076,856             | 7,295,668                     | 0                            | 7,295,668                     |
| 1-012    |           | BULK POWER SALES                     | TSFR 2-039       | 206,050,184          | (28,954,395)        | 177,095,789            | 92,029,203                    | 0                            | 92,029,203                    |
| 1-013    |           | SALES FOR RESALE                     | TSFR 2-044       | 4,412,274            | 34,576              | 4,446,850              | 50,021                        | 0                            | 50,021                        |
| 1-014    |           | TOTAL OPERATING REVENUE              |                  | 1,151,500,873        | (69,509,819)        | 1,081,991,054          | 586,389,242                   | 55,800,000                   | 642,189,242                   |
| 1-015    |           |                                      |                  |                      |                     |                        |                               |                              |                               |
| 1-016    |           | OPERATING EXPENSES                   |                  |                      |                     |                        |                               |                              |                               |
| 1-017    | 401       | FUEL                                 | TSFR 4-388       | 212,369,529          | 4,498,078           | 216,867,608            | 123,577,118                   | 0                            | 123,577,118                   |
| 1-018    | 401       | PURCHASED POWER                      | TSFR 4-390       | 66,486,893           | 642,538             | 67,129,431             | 38,035,301                    | 0                            | 38,035,301                    |
| 1-019    | 401 & 402 | OTHER OPER & MAINT EXPENSES          | TSFR 4-392       | 352,077,237          | 54,631,396          | 406,708,634            | 218,331,998                   | 320,236                      | 218,652,234                   |
| 1-020    | 403       | DEPRECIATION EXPENSE                 | TSFR 5-156       | 143,689,791          | (12,959,566)        | 130,730,224            | 70,546,006                    | 0                            | 70,546,006                    |
| 1-021    | 404-407   | AMORTIZATION EXPENSE                 | TSFR 5-179       | 8,650,929            | 42,590              | 8,693,519              | 4,720,008                     | 0                            | 4,720,008                     |
| 1-022    | 431       | INTEREST ON CUSTOMER DEPOSITS - MO   | 100 MO           | 0                    | 483,950             | 483,950                | 483,950                       | 0                            | 483,950                       |
| 1-023    |           | INTEREST ON CUSTOMER DEPOSITS - KS   | 100 KS           | 0                    | 74,815              | 74,815                 | 0                             | 0                            | 0                             |
| 1-024    | 408       | TAXES OTHER THAN INCOME TAXES        | TSFR 6-041       | 105,098,094          | (33,774,657)        | 71,323,437             | 38,386,337                    | 343,883                      | 38,730,219                    |
| 1-025    | 409       | FEDERAL AND STATE INCOME TAXES       | TSFR 7-101       | 61,691,937           | (25,092,348)        | 36,599,589             | 17,250,042                    | 21,185,877                   | 38,435,720                    |
| 1-026    | 411       | GAINS ON DISPOSITION OF PLANT        | NET PLANT        | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 1-027    |           | TOTAL ELECTRIC OPER. EXPENSES        |                  | 950,062,410          | (11,453,204)        | 938,609,206            | 511,330,761                   | 21,949,796                   | 533,180,557                   |
| 1-028    |           |                                      |                  |                      |                     |                        |                               |                              |                               |
| 1-029    |           | NET ELECTRIC OPERATING INCOME        |                  | 201,438,463          | (58,056,615)        | 143,381,848            | 75,058,481                    | 33,850,204                   | 109,008,685                   |
| 1-030    |           |                                      |                  |                      |                     |                        |                               |                              |                               |
| 1-031    |           | RATE BASE                            |                  |                      |                     |                        |                               |                              |                               |
| 1-032    | 101       | TOTAL ELECTRIC PLANT                 | TSFR 11-347      | 4,892,811,486        | 235,290,638         | 5,128,102,124          | 2,776,505,877                 | 0                            | 2,776,505,877                 |
| 1-033    | 108, 111  | LESS: ACCUM DEPRECIATION & AMORT     | TSFR 12-166      | 2,293,126,366        | (16,443,830)        | 2,276,682,536          | 1,262,918,031                 | 0                            | 1,262,918,031                 |
| 1-034    |           | NET PLANT                            |                  | 2,599,685,120        | 251,734,468         | 2,851,419,588          | 1,513,587,846                 | 0                            | 1,513,587,846                 |
| 1-035    |           | PLUS:                                |                  |                      |                     |                        |                               |                              |                               |
| 1-036    |           | WORKING CAPITAL                      |                  |                      |                     |                        |                               |                              |                               |
| 1-037    | 186       | PRIOR NET PREPAID PENSION ASSET - MO | TSFR 15-043      | 52,011,294           | 18,618,024          | 70,559,133             | 41,980,366                    | (1,203,730)                  | 40,786,636                    |
| 1-038    |           | PRIOR NET PREPAID PENSION ASSET - KS | 100 MO           | 21,833,623           | (6,396,432)         | 13,437,191             | 13,437,191                    | 0                            | 13,437,191                    |
| 1-039    |           | PRIOR NET PREPAID PENSION ASSET - WS | 100 WS           | 17,745,889           | (6,824,960)         | 10,920,929             | 0                             | 0                            | 0                             |
| 1-040    | 182.3     | PENSION REGULATORY ASSET             | SAL & WAGES      | 480,941              | (184,876)           | 296,066                | 0                             | 0                            | 0                             |
| 1-041    |           |                                      |                  | 15,560,536           | 17,653,407          | 33,213,943             | 17,910,968                    | 0                            | 17,910,968                    |
| 1-042    |           | REG ASSET - DSM PROGRAMS - MO        | 100 MO           | 409,307              | 3,077,375           | 3,486,682              | 3,486,682                     | 0                            | 3,486,682                     |
| 1-043    |           | REG ASSET - DSM PROGRAMS - KS        | 100 KS           | 412,224              | 3,042,375           | 3,454,599              | 0                             | 0                            | 0                             |
| 1-044    |           | REG ASSET - REGULATORY EXP - MO      | 100 MO           | 385,158              | 1,125,000           | 1,510,158              | 1,510,158                     | 0                            | 1,510,158                     |
| 1-045    |           | REG ASSET - REGULATORY EXP - KS      | 100 KS           | 385,053              | 1,125,000           | 1,510,053              | 0                             | 0                            | 0                             |
| 1-046    |           | JANUARY 2002 ICE STORM               | 100 MO           | 4,942,188            | (3,421,501)         | 1,520,687              | 1,520,687                     | 0                            | 1,520,687                     |
| 1-047    |           | LESS:                                |                  |                      |                     |                        |                               |                              |                               |
| 1-048    | 282 & 283 | ACCUM. DEFERRED TAXES                | TSFR 8-065       | 521,851,787          | (12,519,466)        | 509,332,321            | 273,542,001                   | 0                            | 273,542,001                   |
| 1-049    |           |                                      |                  |                      |                     |                        |                               |                              |                               |
| 1-050    |           | ACCUM CREDIT RATIO AMORT - MO        | 100 MO           | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 1-051    |           | ACCUM CREDIT RATIO AMORT - KS        | 100 KS           | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 1-052    | 252       | CUST. ADVANCES FOR CONST - MO        | 100 MO           | 247,945              | 0                   | 247,945                | 247,945                       | 0                            | 247,945                       |
| 1-053    |           | CUST. ADVANCES FOR CONST - MO        | 100 KS           | 3,779,181            | 0                   | 3,779,181              | 0                             | 0                            | 0                             |
| 1-054    | 235       | CUSTOMER DEPOSITS - MO               | 100 MO           | 5,689,560            | 0                   | 5,689,560              | 5,689,560                     | 0                            | 5,689,560                     |
| 1-055    |           | CUSTOMER DEPOSITS - KS               | 100 KS           | 1,909,460            | 0                   | 1,909,460              | 0                             | 0                            | 0                             |
| 1-056    |           |                                      |                  |                      |                     |                        |                               |                              |                               |
| 1-057    |           | RATE BASE                            |                  |                      |                     |                        |                               |                              |                               |
| 1-058    |           |                                      |                  | 2,107,927,656        | 187,131,565         | 2,294,959,221          | 1,211,246,727                 | (1,203,730)                  | 1,210,042,997                 |
| 1-059    |           | RATE OF RETURN                       |                  | 9.556%               | 6.248%              | 6.248%                 | 6.197%                        | 9.009%                       | 9.009%                        |
| 1-060    |           | ROE                                  |                  | 12.518%              | 6.369%              | 6.369%                 | 6.275%                        | 11.500%                      | 11.500%                       |
| 1-061    |           |                                      |                  |                      |                     |                        |                               |                              |                               |

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**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 2 - ALLOCATION OF REVENUES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                             | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-----------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 2-009    |           | <b>ELECTRIC - RETAIL SALES</b>          |                  |                       |                      |                         |                                |                               |                                |
| 2-010    |           | MISSOURI (EXCLUDING GRT)                | 100 MO           | 488,615,627           | (1,601,276)          | 487,014,351             | 487,014,351                    | 55,800,000                    | 542,814,351                    |
| 2-011    |           | GRT IN MO REVENUE                       | 100 MO           | 38,387,719            | (38,387,719)         | 0                       | 0                              | 0                             | 0                              |
| 2-012    |           | TOTAL MISSOURI                          |                  | 527,003,346           | (38,988,995)         | 487,014,351             | 487,014,351                    | 55,800,000                    | 542,814,351                    |
| 2-013    |           | KANSAS                                  | 100 KS           | 399,788,200           | 569,008              | 400,357,208             | 0                              | 0                             | 0                              |
| 2-014    |           | TOTAL RETAIL SALES                      |                  | 926,791,547           | (39,419,987)         | 887,371,560             | 487,014,351                    | 55,800,000                    | 542,814,351                    |
| 2-015    |           | <b>MISCELLANEOUS REVENUE</b>            |                  |                       |                      |                         |                                |                               |                                |
| 2-016    |           | FORFEITED DISCOUNTS - MO                | 100 MO           | 1,344,661             | 0                    | 1,344,661               | 1,344,661                      | 0                             | 1,344,661                      |
| 2-017    | 450       | FORFEITED DISCOUNTS - KS                | 100 KS           | 902,565               | 0                    | 902,565                 | 0                              | 0                             | 0                              |
| 2-018    |           | MISCELLANEOUS SERVICES - MO             | 100 MO           | 1,122,107             | 0                    | 1,122,107               | 1,122,107                      | 0                             | 1,122,107                      |
| 2-019    | 451       | MISCELLANEOUS SERVICES - KS             | 100 KS           | 746,806               | 0                    | 746,806                 | 0                              | 0                             | 0                              |
| 2-020    |           | MISC SERVICES - ALLOCATED - DIST        | DIST PLANT       | (398,727)             | 0                    | (398,727)               | (211,927)                      | 0                             | (211,927)                      |
| 2-021    |           | RENT FROM ELEC PROP - MO                | 100 MO           | 208,223               | 0                    | 208,223                 | 208,223                        | 0                             | 208,223                        |
| 2-022    | 454       | RENT FROM ELEC PROP - KS                | 100 KS           | 168,821               | 0                    | 168,821                 | 0                              | 0                             | 0                              |
| 2-023    |           | RENT FROM ELEC PROP - ALLOCATED - PROD  | D1               | 21,732                | 0                    | 21,732                  | 11,649                         | 0                             | 11,649                         |
| 2-024    |           | RENT FROM ELEC PROP - ALLOCATED - TRANS | D3               | 5,248                 | 0                    | 5,248                   | 2,813                          | 0                             | 2,813                          |
| 2-025    |           | RENT FROM ELEC PROP - ALLOCATED - DIST  | D3               | 1,789,876             | 0                    | 1,789,876               | 956,129                        | 0                             | 956,129                        |
| 2-026    |           | TRANS FOR OTHERS                        | 100 MO           | 7,915,037             | (1,170,013)          | 6,745,024               | 3,615,611                      | 0                             | 3,615,611                      |
| 2-027    | 456       | OTHER ELEC REVENUES - MO                | 100 MO           | 88,479                | 0                    | 88,479                  | 88,479                         | 0                             | 88,479                         |
| 2-028    |           | OTHER ELEC REVENUES - KS                | 100 KS           | 34,408                | 0                    | 34,408                  | 0                              | 0                             | 0                              |
| 2-029    |           | OTHER ELEC REVENUES - ALLOCATED - DIST  | DIST PLANT       | 295,633               | 0                    | 295,633                 | 157,923                        | 0                             | 157,923                        |
| 2-030    |           | TOTAL MISCELLANEOUS REVENUE             |                  | 14,246,669            | (1,170,013)          | 13,076,656              | 7,295,668                      | 0                             | 7,295,668                      |
| 2-031    |           | <b>BULK POWER SALES</b>                 |                  |                       |                      |                         |                                |                               |                                |
| 2-032    |           | DEMAND (CAPACITY)                       | D1               | 12,680,456            | (602,460)            | 12,077,996              | 6,474,303                      | 0                             | 6,474,303                      |
| 2-033    | 447       | ENERGY - PROFIT ON SALES                | UE1              | 85,666,224            | (9,198,178)          | 76,468,046              | 35,313,974                     | 0                             | 35,313,974                     |
| 2-034    |           | ENERGY - COST OF SALES                  | E1               | 101,434,151           | (19,153,757)         | 82,280,394              | 46,880,294                     | 0                             | 46,880,294                     |
| 2-035    |           | SUBTOTAL BULK POWER SALES               |                  | 199,780,831           | (28,954,395)         | 170,826,436             | 88,668,571                     | 0                             | 88,668,571                     |
| 2-036    |           | REV ON TRANS. FOR KCPL                  | D3               | 6,269,353             | 0                    | 6,269,353               | 3,360,631                      | 0                             | 3,360,631                      |
| 2-037    |           | TOTAL BULK POWER SALES                  |                  | 206,050,184           | (28,954,395)         | 177,095,789             | 92,029,203                     | 0                             | 92,029,203                     |
| 2-038    |           | <b>SALES FOR RESALE</b>                 |                  |                       |                      |                         |                                |                               |                                |
| 2-039    |           | WHOLESALE FIRM POWER                    | 100 WS           | 4,318,959             | 34,576               | 4,353,535               | 0                              | 0                             | 0                              |
| 2-040    | 447       | TRANSMISSION FOR WHOLE FIRM POWER       | D3               | 93,315                | 0                    | 93,315                  | 50,021                         | 0                             | 50,021                         |
| 2-041    | 447       | TOTAL SALES FOR RESALE                  |                  | 4,412,274             | 34,576               | 4,446,850               | 50,021                         | 0                             | 50,021                         |
| 2-042    |           | <b>TOTAL ELECTRIC OPERATING REVENUE</b> |                  | 1,151,500,873         | (69,509,819)         | 1,081,991,054           | 586,389,242                    | 55,800,000                    | 642,189,242                    |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                  | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-009    |           | POWER PRODUCTION EXPENSES    |                  |                       |                      |                         |                                |                               |                                |
| 4-010    |           | STEAM POWER GENERATION       |                  |                       |                      |                         |                                |                               |                                |
| 4-011    |           | OPERATION                    |                  |                       |                      |                         |                                |                               |                                |
| 4-012    | 500       | SUPERVISION AND ENGINEERING  |                  |                       |                      |                         |                                |                               |                                |
| 4-013    |           | LABOR                        | D1               | 4,617,260             | 285,601              | 4,902,861               | 2,628,135                      | 0                             | 2,628,135                      |
| 4-014    |           | OTHER                        | D2               | 1,128,994             | 0                    | 1,128,994               | 605,187                        | 0                             | 605,187                        |
| 4-015    |           | TOTAL ACCOUNT 500            |                  | 5,746,254             | 285,601              | 6,031,855               | 3,233,322                      | 0                             | 3,233,322                      |
| 4-016    | 501       | FUEL                         |                  |                       |                      |                         |                                |                               |                                |
| 4-017    |           | LABOR                        | E1               | 5,211,040             | 322,293              | 5,533,333               | 3,152,688                      | 0                             | 3,152,688                      |
| 4-018    |           | OTHER                        |                  |                       |                      |                         |                                |                               |                                |
| 4-019    |           | COAL & FREIGHT               | E1               | 144,172,644           | 0                    | 144,172,644             | 82,144,185                     | 0                             | 82,144,185                     |
| 4-020    |           | SO2 PREMIUMS - KS            | 100 KS           | (327,000)             | 0                    | (327,000)               | 0                              | 0                             | 0                              |
| 4-021    |           | SO2 PREMIUMS - MO            | 100 MO           | (400,000)             | 0                    | (400,000)               | (400,000)                      | 0                             | (400,000)                      |
| 4-022    |           | OIL                          | E1               | 4,028,675             | 0                    | 4,028,675               | 2,295,389                      | 0                             | 2,295,389                      |
| 4-023    |           | GAS                          | E1               | 934,346               | 0                    | 934,346                 | 532,356                        | 0                             | 532,356                        |
| 4-024    |           | FUEL HAND, LIMESTONE & OTHER | E1               | 3,955,331             | 3,500,000            | 7,455,331               | 4,247,769                      | 0                             | 4,247,769                      |
| 4-025    |           | OTHER FUEL AMORTIZATIONS     | E1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-026    |           | REP. POWER OUTAGE ACCRUAL    | E1               | 3,244,000             | 356,000              | 3,600,000               | 2,051,145                      | 0                             | 2,051,145                      |
| 4-027    |           | REP. POWER OUTAGE REVERSAL   | E1               | (3,800,000)           | 0                    | (3,800,000)             | (2,165,098)                    | 0                             | (2,165,098)                    |
| 4-028    |           | UNIT TRAIN - DEPRECIATION    |                  | 0                     | 4,684                | 4,684                   | 2,511                          | 0                             | 2,511                          |
| 4-029    |           | FUEL ADJ FOR NORMALIZATIONS  | TSFR 5-017       | 151,807,987           | 309,365              | 152,117,352             | 176,265                        | 0                             | 176,265                        |
| 4-030    |           | SUBTOTAL OTHER               | E1               | 151,807,987           | 4,170,049            | 155,978,036             | 88,884,521                     | 0                             | 88,884,521                     |
| 4-031    |           | TOTAL ACCOUNT 501            |                  | 151,019,037           | 4,492,342            | 155,511,379             | 92,037,208                     | 0                             | 92,037,208                     |
| 4-032    | 502       | STEAM EXPENSES               |                  |                       |                      |                         |                                |                               |                                |
| 4-033    |           | LABOR                        | D1               | 7,099,253             | 439,160              | 7,538,413               | 4,040,900                      | 0                             | 4,040,900                      |
| 4-034    |           | OTHER                        | D2               | 5,289,513             | 0                    | 5,289,513               | 2,835,397                      | 0                             | 2,835,397                      |
| 4-035    |           | TOTAL ACCOUNT 502            |                  | 12,388,766            | 439,160              | 12,827,926              | 6,876,297                      | 0                             | 6,876,297                      |
| 4-036    | 503       | STEAM FROM OTHER SOURCES     |                  |                       |                      |                         |                                |                               |                                |
| 4-037    |           | LABOR                        | E1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-038    |           | OTHER                        | E1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-039    |           | TOTAL ACCOUNT 503            |                  | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-040    | 505       | ELECTRIC EXPENSES TURBOGEN   |                  |                       |                      |                         |                                |                               |                                |
| 4-041    |           | LABOR                        | D1               | 6,100,032             | 377,322              | 6,477,354               | 3,472,128                      | 0                             | 3,472,128                      |
| 4-042    |           | OTHER                        | D2               | 1,291,613             | 0                    | 1,291,613               | 692,358                        | 0                             | 692,358                        |
| 4-043    |           | TOTAL ACCOUNT 505            |                  | 7,391,645             | 377,322              | 7,768,967               | 4,164,486                      | 0                             | 4,164,486                      |
| 4-044    | 506       | MISC STEAM POWER EXPENSES    |                  |                       |                      |                         |                                |                               |                                |
| 4-045    |           | LABOR                        | D1               | 4,263,824             | 263,824              | 4,527,648               | 2,427,006                      | 0                             | 2,427,006                      |
| 4-046    |           | OTHER                        | D2               | 3,646,383             | 0                    | 3,646,383               | 1,954,611                      | 0                             | 1,954,611                      |
| 4-047    |           | TOTAL ACCOUNT 506            |                  | 7,910,208             | 263,824              | 8,174,032               | 4,381,617                      | 0                             | 4,381,617                      |
| 4-048    | 507       | RENTS                        |                  |                       |                      |                         |                                |                               |                                |
| 4-049    |           | LABOR                        | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-050    |           | OTHER                        | D2               | 362,618               | 0                    | 362,618                 | 194,378                        | 0                             | 194,378                        |
| 4-051    |           | TOTAL ACCOUNT 507            |                  | 362,618               | 0                    | 362,618                 | 194,378                        | 0                             | 194,378                        |
| 4-052    |           | TOTAL OPERATION              |                  | 190,818,527           | 5,858,249            | 196,676,777             | 110,887,309                    | 0                             | 110,887,309                    |
| 4-053    |           | MAINTENANCE                  |                  |                       |                      |                         |                                |                               |                                |
| 4-054    |           | SUPERVISION AND ENGINEERING  |                  |                       |                      |                         |                                |                               |                                |
| 4-055    | 510       | LABOR                        | D1               | 2,304,314             | 142,625              | 2,446,939               | 1,311,660                      | 0                             | 1,311,660                      |
| 4-056    |           | OTHER                        | D2               | 256,284               | 150,599              | 406,883                 | 218,106                        | 0                             | 218,106                        |
| 4-057    |           | TOTAL ACCOUNT 510            |                  | 2,560,598             | 293,224              | 2,853,822               | 1,529,766                      | 0                             | 1,529,766                      |
| 4-058    | 511       | MAINTENANCE OF STRUCTURES    |                  |                       |                      |                         |                                |                               |                                |
| 4-059    |           |                              |                  |                       |                      |                         |                                |                               |                                |
| 4-060    |           |                              |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                       | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-----------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-061    |           | LABOR                             | D1               | 1,084,163             | 67,108               | 1,151,269               | 617,127                        | 0                             | 617,127                        |
| 4-062    |           | OTHER                             | D2               | 2,094,305             | 49,770               | 2,144,075               | 1,149,313                      | 0                             | 1,149,313                      |
| 4-063    |           | TOTAL ACCOUNT 511                 |                  | 3,178,468             | 116,876              | 3,295,344               | 1,766,440                      | 0                             | 1,766,440                      |
| 4-064    | 512       | MAINTENANCE OF BOILER PLANT       |                  |                       |                      |                         |                                |                               |                                |
| 4-065    |           | LABOR                             | D1               | 9,233,460             | 571,202              | 9,804,662               | 5,255,702                      | 0                             | 5,255,702                      |
| 4-066    |           | OTHER                             | D2               | 15,439,588            | 3,141,275            | 18,580,863              | 9,960,097                      | 0                             | 9,960,097                      |
| 4-067    |           | TOTAL ACCOUNT 512                 |                  | 24,673,028            | 3,712,477            | 28,385,505              | 15,215,799                     | 0                             | 15,215,799                     |
| 4-068    | 513       | MAINTENANCE OF ELECTRIC PLANT     |                  |                       |                      |                         |                                |                               |                                |
| 4-069    |           | LABOR                             | D1               | 2,231,700             | 137,994              | 2,369,694               | 1,270,254                      | 0                             | 1,270,254                      |
| 4-070    |           | OTHER                             | D2               | 5,081,347             | (445,737)            | 4,635,610               | 2,474,157                      | 0                             | 2,474,157                      |
| 4-071    |           | TOTAL ACCOUNT 513                 |                  | 7,293,047             | (307,743)            | 6,985,304               | 3,744,410                      | 0                             | 3,744,410                      |
| 4-072    | 514       | MAINTENANCE MISCELLANEOUS         |                  |                       |                      |                         |                                |                               |                                |
| 4-073    |           | LABOR                             | D1               | 70,159                | 4,288                | 74,447                  | 39,907                         | 0                             | 39,907                         |
| 4-074    |           | OTHER                             | D2               | 149,843               | (27,442)             | 122,401                 | 65,612                         | 0                             | 65,612                         |
| 4-075    |           | TOTAL ACCOUNT 514                 |                  | 220,002               | (23,154)             | 196,848                 | 105,519                        | 0                             | 105,519                        |
| 4-076    |           | TOTAL MAINTENANCE                 |                  | 37,925,143            | 3,791,680            | 41,716,823              | 22,361,934                     | 0                             | 22,361,934                     |
| 4-077    |           | TOTAL STEAM POWER EXPENSES        |                  | 228,743,670           | 9,649,929            | 238,393,599             | 133,249,243                    | 0                             | 133,249,243                    |
| 4-078    |           |                                   |                  |                       |                      |                         |                                |                               |                                |
| 4-079    |           |                                   |                  |                       |                      |                         |                                |                               |                                |
| 4-080    |           | NUCLEAR POWER GENERATION          |                  |                       |                      |                         |                                |                               |                                |
| 4-081    |           | OPERATION                         |                  |                       |                      |                         |                                |                               |                                |
| 4-082    | 517       | SUPERVISION AND ENGINEERING       |                  |                       |                      |                         |                                |                               |                                |
| 4-083    |           | LABOR                             | D1               | 4,659,548             | 292,793              | 4,952,341               | 2,654,658                      | 0                             | 2,654,658                      |
| 4-084    |           | OTHER                             | D2               | 827,808               | 0                    | 827,808                 | 443,739                        | 0                             | 443,739                        |
| 4-085    |           | TOTAL ACCOUNT 517                 |                  | 5,487,356             | 292,793              | 5,780,149               | 3,098,398                      | 0                             | 3,098,398                      |
| 4-086    | 518       | FUEL                              |                  |                       |                      |                         |                                |                               |                                |
| 4-087    |           | LABOR                             | E1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-088    |           | OTHER                             | E1               | 13,763,860            | 0                    | 13,763,860              | 7,842,133                      | 0                             | 7,842,133                      |
| 4-089    |           | NUCLEAR FUEL-NET AMORTIZATION     | E1               | 1,742,395             | 0                    | 1,742,395               | 992,752                        | 0                             | 992,752                        |
| 4-090    |           | DOE DECONTAM. & DECOM.            | E1               | 2,890,924             | 0                    | 2,890,924               | 1,641,443                      | 0                             | 1,641,443                      |
| 4-091    |           | NUCLEAR FUEL-DISPOSAL             | E1               | 185,154               | 0                    | 185,154                 | 94,099                         | 0                             | 94,099                         |
| 4-092    |           | COST OF OIL                       | E1               | 18,552,334            | 0                    | 18,552,334              | 10,570,427                     | 0                             | 10,570,427                     |
| 4-093    |           | TOTAL OTHER                       |                  | 18,552,334            | 0                    | 18,552,334              | 10,570,427                     | 0                             | 10,570,427                     |
| 4-094    |           | TOTAL ACCOUNT 518                 |                  | 18,552,334            | 0                    | 18,552,334              | 10,570,427                     | 0                             | 10,570,427                     |
| 4-095    | 519       | COOLANTS AND WATER                |                  |                       |                      |                         |                                |                               |                                |
| 4-096    |           | LABOR                             | D1               | 1,274,087             | 80,004               | 1,354,091               | 725,849                        | 0                             | 725,849                        |
| 4-097    |           | OTHER                             | D2               | 984,812               | 0                    | 984,812                 | 527,900                        | 0                             | 527,900                        |
| 4-098    |           | TOTAL ACCOUNT 519                 |                  | 2,258,899             | 80,004               | 2,338,903               | 1,253,748                      | 0                             | 1,253,748                      |
| 4-099    | 520       | STEAM EXPENSES                    |                  |                       |                      |                         |                                |                               |                                |
| 4-100    |           | LABOR                             | D1               | 6,835,427             | 429,510              | 7,264,937               | 3,894,305                      | 0                             | 3,894,305                      |
| 4-101    |           | OTHER                             | D2               | 2,968,431             | 0                    | 2,968,431               | 1,591,201                      | 0                             | 1,591,201                      |
| 4-102    |           | TOTAL ACCOUNT 520                 |                  | 9,803,857             | 429,510              | 10,233,367              | 5,485,506                      | 0                             | 5,485,506                      |
| 4-103    | 523       | ELECTRIC EXPENSES                 |                  |                       |                      |                         |                                |                               |                                |
| 4-104    |           | LABOR                             | D1               | 789,495               | 49,649               | 839,144                 | 449,816                        | 0                             | 449,816                        |
| 4-105    |           | OTHER                             | D2               | (12,324)              | 0                    | (12,324)                | (6,606)                        | 0                             | (6,606)                        |
| 4-106    |           | TOTAL ACCOUNT 523                 |                  | 777,171               | 49,649               | 826,820                 | 443,209                        | 0                             | 443,209                        |
| 4-107    | 524       | MISCELLANEOUS                     |                  |                       |                      |                         |                                |                               |                                |
| 4-108    |           | LABOR                             | D1               | 9,622,479             | 604,757              | 10,227,236              | 5,482,219                      | 0                             | 5,482,219                      |
| 4-109    |           | WOLF CREEK DECOMMISSIONING - MO   | 100 MO           | 2,303,856             | (1,022,592)          | 1,281,264               | 1,281,264                      | 0                             | 1,281,264                      |
| 4-110    |           | WOLF CREEK DECOMMISSIONING - KS   | 100 KS           | 1,248,732             | 1,143,728            | 2,392,460               | 0                              | 0                             | 0                              |
| 4-111    |           | WOLF CREEK DECOMMISSIONING - FERC | 100 WS           | 26,732                | 27,423               | 54,155                  | 0                              | 0                             | 0                              |
| 4-112    |           | WOLF CREEK OUTAGE ACCRUAL         | D2               | 3,096,066             | (90,000)             | 3,016,066               | 1,616,735                      | 0                             | 1,616,735                      |

**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                       | ALLOCATION BASIS | SYSTEM TOTAL COL 601 | ADJUSTMENTS COL 602 | ADJUSTED TOTAL COL 603 | MISSOURI JURISDICTION COL 604 | PROFORMA ADJUSTMENTS COL 605 | PROFORMA JURISDICTION COL 606 |
|----------|-----------|-----------------------------------|------------------|----------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------|
| 4-113    |           | WOLF CREEK OUTAGE REVERSAL        | D2               | (3,896,141)          | 0                   | (3,896,141)            | (2,088,492)                   | 0                            | (2,088,492)                   |
| 4-115    |           | OTHER                             | D2               | 9,423,094            | 453,966             | 9,877,060              | 5,294,511                     | 0                            | 5,294,511                     |
| 4-116    |           | TOTAL ACCOUNT 524                 |                  | 21,824,818           | 1,537,176           | 23,361,994             | 11,586,238                    | 0                            | 11,586,238                    |
| 4-117    | 525       | RENTS                             |                  |                      |                     |                        |                               |                              |                               |
| 4-118    |           | LABOR                             | D1               | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 4-119    |           | OTHER                             | D2               | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 4-120    |           | TOTAL ACCOUNT 525                 |                  | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 4-121    |           | TOTAL OPERATION                   |                  | 58,704,435           | 2,389,132           | 61,093,567             | 32,437,526                    | 0                            | 32,437,526                    |
| 4-122    |           | MAINTENANCE                       |                  |                      |                     |                        |                               |                              |                               |
| 4-123    |           | SUPERVISION AND ENGINEERING       |                  |                      |                     |                        |                               |                              |                               |
| 4-124    |           | LABOR                             | D1               | 2,409,501            | 151,483             | 2,560,984              | 1,372,793                     | 0                            | 1,372,793                     |
| 4-125    |           | OTHER                             | D2               | 2,613,871            | 0                   | 2,613,871              | 1,401,142                     | 0                            | 1,401,142                     |
| 4-126    |           | TOTAL ACCOUNT 528                 |                  | 5,023,372            | 151,483             | 5,174,855              | 2,773,935                     | 0                            | 2,773,935                     |
| 4-127    |           | MAINTENANCE OF STRUCTURES         |                  |                      |                     |                        |                               |                              |                               |
| 4-128    |           | LABOR                             | D1               | 1,829,300            | 102,365             | 1,731,665              | 928,244                       | 0                            | 928,244                       |
| 4-129    |           | OTHER                             | D2               | 207,376              | 0                   | 207,376                | 111,162                       | 0                            | 111,162                       |
| 4-130    |           | TOTAL ACCOUNT 529                 |                  | 1,836,676            | 102,365             | 1,939,041              | 1,039,406                     | 0                            | 1,039,406                     |
| 4-131    |           | MAINTENANCE OF REACTOR PLANT      |                  |                      |                     |                        |                               |                              |                               |
| 4-132    |           | LABOR                             | D1               | 1,738,129            | 109,297             | 1,847,426              | 980,297                       | 0                            | 980,297                       |
| 4-133    |           | WOLF CREEK OUTAGE ACCRUAL         | D2               | 6,812,390            | 304,000             | 7,116,390              | 3,814,678                     | 0                            | 3,814,678                     |
| 4-134    |           | WOLF CREEK OUTAGE REVERSAL        | D2               | (10,167,352)         | 0                   | (10,167,352)           | (5,450,119)                   | 0                            | (5,450,119)                   |
| 4-135    |           | OTHER                             | D2               | 7,406,522            | 0                   | 7,406,522              | 3,970,201                     | 0                            | 3,970,201                     |
| 4-136    |           | TOTAL ACCOUNT 530                 |                  | 5,789,090            | 413,297             | 6,202,387              | 3,325,056                     | 0                            | 3,325,056                     |
| 4-137    |           | MAINTENANCE OF ELECTRIC PLANT     |                  |                      |                     |                        |                               |                              |                               |
| 4-138    |           | LABOR                             | D1               | 1,652,668            | 103,885             | 1,756,553              | 941,585                       | 0                            | 941,585                       |
| 4-139    |           | OTHER                             | D2               | 2,160,444            | 0                   | 2,160,444              | 1,158,087                     | 0                            | 1,158,087                     |
| 4-140    |           | TOTAL ACCOUNT 531                 |                  | 3,813,113            | 103,885             | 3,916,998              | 2,099,672                     | 0                            | 2,099,672                     |
| 4-141    |           | MAINTENANCE OF MISC NUCLEAR PLANT |                  |                      |                     |                        |                               |                              |                               |
| 4-142    |           | LABOR                             | D1               | 981,823              | 61,662              | 1,043,485              | 559,351                       | 0                            | 559,351                       |
| 4-143    |           | OTHER                             | D2               | 916,388              | 0                   | 916,388                | 491,222                       | 0                            | 491,222                       |
| 4-144    |           | TOTAL ACCOUNT 532                 |                  | 1,898,211            | 61,662              | 1,959,873              | 1,050,573                     | 0                            | 1,050,573                     |
| 4-145    |           | TOTAL MAINTENANCE                 |                  | 18,361,061           | 832,692             | 19,193,753             | 10,288,642                    | 0                            | 10,288,642                    |
| 4-146    |           | TOTAL NUCLEAR POWER EXPENSES      |                  | 77,065,496           | 3,221,824           | 80,287,320             | 42,726,168                    | 0                            | 42,726,168                    |
| 4-147    |           | OTHER POWER GENERATION EXPENSE    |                  |                      |                     |                        |                               |                              |                               |
| 4-148    |           | OPERATION                         |                  |                      |                     |                        |                               |                              |                               |
| 4-149    |           | SUPERVISION AND ENGINEERING       |                  |                      |                     |                        |                               |                              |                               |
| 4-150    |           | LABOR                             | D1               | 659,877              | 40,891              | 700,768                | 375,641                       | 0                            | 375,641                       |
| 4-151    |           | OTHER                             | D2               | 844,049              | 0                   | 844,049                | 452,445                       | 0                            | 452,445                       |
| 4-152    |           | TOTAL ACCOUNT 546                 |                  | 1,503,926            | 40,891              | 1,544,817              | 828,085                       | 0                            | 828,085                       |
| 4-153    |           | FUEL                              | E1               | 256,379              | 0                   | 256,379                | 146,075                       | 0                            | 146,075                       |
| 4-154    |           | OIL                               | E1               | 36,368,459           | 0                   | 36,368,459             | 20,721,389                    | 0                            | 20,721,389                    |
| 4-155    |           | GAS                               |                  |                      |                     |                        |                               |                              |                               |
| 4-156    |           | FUEL HANDLING & OTHER             |                  |                      |                     |                        |                               |                              |                               |
| 4-157    |           | LABOR                             | E1               | 92,142               | 5,736               | 97,878                 | 55,767                        | 0                            | 55,767                        |
| 4-158    |           | OTHER                             | E1               | 36,798,158           | 5,736               | 36,803,894             | 46,252                        | 0                            | 46,252                        |
| 4-159    |           | TOTAL ACCOUNT 547                 |                  | 313,757              | 19,428              | 333,185                | 20,969,484                    | 0                            | 20,969,484                    |
| 4-160    |           | GENERATION EXPENSES               |                  |                      |                     |                        |                               |                              |                               |
| 4-161    |           | LABOR                             | D1               |                      |                     |                        |                               |                              |                               |
| 4-162    |           | TOTAL ACCOUNT 548                 |                  |                      |                     |                        |                               |                              |                               |
| 4-163    |           | LABOR                             |                  |                      |                     |                        |                               |                              |                               |
| 4-164    |           |                                   |                  |                      |                     |                        |                               |                              |                               |

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SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                           | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-165    |           | OTHER                                 | D2               | 51,018                | 0                    | 51,018                  | 27,348                         | 0                             | 27,348                         |
| 4-166    |           | TOTAL ACCOUNT 548                     |                  | 364,775               | 19,428               | 384,203                 | 205,949                        | 0                             | 205,949                        |
| 4-167    | 549       | MISC OTHER PWR GEN EXP                |                  |                       |                      |                         |                                |                               |                                |
| 4-168    |           | LABOR                                 | D1               | 85,888                | 5,345                | 91,233                  | 48,904                         | 0                             | 48,904                         |
| 4-169    |           | OTHER                                 | D2               | 17,537                | 0                    | 17,537                  | 9,400                          | 0                             | 9,400                          |
| 4-170    |           | TOTAL ACCOUNT 549                     |                  | 103,424               | 5,345                | 108,769                 | 58,305                         | 0                             | 58,305                         |
| 4-171    | 550       | RENTS                                 |                  |                       |                      |                         |                                |                               |                                |
| 4-172    |           | LABOR                                 | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-173    |           | OTHER                                 | D2               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-174    |           | TOTAL ACCOUNT 550                     |                  | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-175    |           | TOTAL OPERATION                       |                  | 38,770,283            | 71,400               | 38,841,683              | 22,061,822                     | 0                             | 22,061,822                     |
| 4-176    |           | MAINTENANCE                           |                  |                       |                      |                         |                                |                               |                                |
| 4-177    |           | SUPERVISION AND ENGINEERING           |                  |                       |                      |                         |                                |                               |                                |
| 4-178    | 551       | LABOR                                 | D1               | 11,800                | 664                  | 12,464                  | 6,681                          | 0                             | 6,681                          |
| 4-179    |           | OTHER                                 | D2               | (111)                 | 664                  | 553                     | 296                            | 0                             | 296                            |
| 4-180    |           | TOTAL ACCOUNT 551                     |                  | 11,689                | 1,328                | 13,017                  | 6,978                          | 0                             | 6,978                          |
| 4-181    |           | MAINTENANCE OF STRUCTURES             |                  |                       |                      |                         |                                |                               |                                |
| 4-182    | 552       | LABOR                                 | D1               | 20,722                | 1,215                | 21,937                  | 11,759                         | 0                             | 11,759                         |
| 4-183    |           | OTHER                                 | D2               | 25,786                | 30,085               | 55,881                  | 29,955                         | 0                             | 29,955                         |
| 4-184    |           | TOTAL ACCOUNT 552                     |                  | 46,507                | 31,310               | 77,817                  | 41,713                         | 0                             | 41,713                         |
| 4-185    |           | GENERATING AND ELECTRIC EQUIP         |                  |                       |                      |                         |                                |                               |                                |
| 4-186    | 553       | LABOR                                 | D1               | 187,194               | 10,279               | 177,473                 | 95,133                         | 0                             | 95,133                         |
| 4-187    |           | OTHER                                 | D2               | 414,259               | 2,408,175            | 2,820,434               | 1,511,868                      | 0                             | 1,511,868                      |
| 4-188    |           | TOTAL ACCOUNT 553                     |                  | 581,453               | 2,418,454            | 2,997,907               | 1,607,001                      | 0                             | 1,607,001                      |
| 4-189    |           | MTCE OF MISC OTHER PWR GEN PLT        |                  |                       |                      |                         |                                |                               |                                |
| 4-190    | 554       | LABOR                                 | D1               | 10,932                | 700                  | 11,632                  | 6,235                          | 0                             | 6,235                          |
| 4-191    |           | OTHER                                 | D2               | 11,961                | 3,373                | 15,334                  | 8,220                          | 0                             | 8,220                          |
| 4-192    |           | TOTAL ACCOUNT 554                     |                  | 22,893                | 4,073                | 26,966                  | 14,455                         | 0                             | 14,455                         |
| 4-193    |           | TOTAL MAINTENANCE                     |                  | 682,542               | 2,453,165            | 3,115,707               | 1,670,147                      | 0                             | 1,670,147                      |
| 4-194    |           | TOTAL OTHER POWER GENERATION EXPENSES |                  | 38,432,825            | 2,524,565            | 41,957,390              | 23,731,969                     | 0                             | 23,731,969                     |
| 4-195    |           | OTHER POWER SUPPLY EXPENSES           |                  |                       |                      |                         |                                |                               |                                |
| 4-196    |           | PURCHASED POWER                       |                  |                       |                      |                         |                                |                               |                                |
| 4-197    | 555       | DEMAND(CAPACITY)                      | D1               | 11,507,688            | (5,204,887)          | 6,302,801               | 3,378,561                      | 0                             | 3,378,561                      |
| 4-198    |           | ENERGY                                | E1               | 54,979,204            | 5,847,425            | 60,826,629              | 34,656,740                     | 0                             | 34,656,740                     |
| 4-199    |           | TOTAL ACCOUNT 555                     |                  | 66,486,893            | 642,538              | 67,129,431              | 38,035,301                     | 0                             | 38,035,301                     |
| 4-200    | 556       | SYSTEM CONTROL & LOAD DISPATCH        |                  |                       |                      |                         |                                |                               |                                |
| 4-201    |           | LABOR                                 | D1               | 2,151,384             | 133,045              | 2,284,429               | 1,224,548                      | 0                             | 1,224,548                      |
| 4-202    |           | OTHER                                 | D1               | 690,938               | 0                    | 690,938                 | 370,371                        | 0                             | 370,371                        |
| 4-203    |           | TOTAL ACCOUNT 556                     |                  | 2,842,322             | 133,045              | 2,975,367               | 1,594,919                      | 0                             | 1,594,919                      |
| 4-204    | 557       | OTHER EXPENSES                        |                  |                       |                      |                         |                                |                               |                                |
| 4-205    |           | LABOR                                 | PROD PLANT       | 5,110,029             | 316,030              | 5,426,059               | 2,968,627                      | 0                             | 2,968,627                      |
| 4-206    |           | OTHER                                 | PROD PLANT       | 46,843                | 0                    | 46,843                  | 25,628                         | 0                             | 25,628                         |
| 4-207    |           | TOTAL ACCOUNT 557                     |                  | 5,156,872             | 316,030              | 5,472,902               | 2,994,255                      | 0                             | 2,994,255                      |
| 4-208    |           | TOTAL OTHER POWER SUPPLY EXPENSES     |                  | 74,486,087            | 1,091,613            | 75,577,700              | 42,624,476                     | 0                             | 42,624,476                     |
| 4-209    |           | TOTAL PRODUCTION OPERATIONS           |                  | 362,775,332           | 9,410,394            | 372,185,727             | 208,011,133                    | 0                             | 208,011,133                    |
| 4-210    |           | TOTAL PRODUCTION MAINTENANCE          |                  | 56,948,745            | 7,077,537            | 64,026,282              | 34,320,723                     | 0                             | 34,320,723                     |

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2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                            | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|----------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-217    |           | <b>TOTAL POWER PRODUCTION EXPENSES</b> |                  | 419,728,077           | 16,487,831           | 436,216,009             | 242,331,956                    | 0                             | 242,331,956                    |
| 4-218    |           |                                        |                  |                       |                      |                         |                                |                               |                                |
| 4-219    |           |                                        |                  |                       |                      |                         |                                |                               |                                |
| 4-220    |           | <b>TRANSMISSION EXPENSES</b>           |                  |                       |                      |                         |                                |                               |                                |
| 4-221    |           | <b>OPERATION</b>                       |                  |                       |                      |                         |                                |                               |                                |
| 4-222    | 560       | OPERATION SUPERVISION & ENGRG          | TRAN PLANT       | 5,737,108             | 108,671              | 5,845,779               | 3,055,998                      | 0                             | 3,055,998                      |
| 4-223    | 561       | LOAD DISPATCHING                       | TRAN PLANT       | 683,980               | 42,033               | 726,013                 | 379,538                        | 0                             | 379,538                        |
| 4-224    | 562       | STATION EXPENSES                       | 353              | 172,413               | 6,412                | 178,825                 | 96,778                         | 0                             | 96,778                         |
| 4-225    | 563       | OVERHEAD LINE EXPENSES                 | D3               | 170,598               | 2,110                | 172,708                 | 92,579                         | 0                             | 92,579                         |
| 4-226    | 564       | UG LINE EXPENSES                       | D3               | 1,284                 | (57)                 | 1,207                   | 647                            | 0                             | 647                            |
| 4-227    | 565       | TRANSMISSION OF ELEC. BY OTHERS        | D3               | 3,048,445             | 696                  | 3,049,141               | 1,834,465                      | 0                             | 1,834,465                      |
| 4-228    | 566       | MISC. TRANSMISSION EXPENSES            | TRAN PLANT       | 1,509,370             | 58,401               | 1,567,771               | 819,584                        | 0                             | 819,584                        |
| 4-229    | 567       | RENTS                                  | D3               | 2,759,567             | 0                    | 2,759,567               | 1,479,242                      | 0                             | 1,479,242                      |
| 4-230    |           | <b>TOTAL OPERATION</b>                 |                  | 14,082,746            | 218,286              | 14,301,012              | 7,559,929                      | 0                             | 7,559,929                      |
| 4-231    |           |                                        |                  |                       |                      |                         |                                |                               |                                |
| 4-232    |           | <b>MAINTENANCE</b>                     |                  |                       |                      |                         |                                |                               |                                |
| 4-233    | 568       | MAINTENANCE SUPERVISION & ENGRG.       | TRAN PLANT       | 315                   | 0                    | 315                     | 165                            | 0                             | 165                            |
| 4-234    | 569       | STRUCTURES                             | 352              | 10,416                | 0                    | 10,416                  | 5,618                          | 0                             | 5,618                          |
| 4-235    | 570       | STATION EQUIPMENT                      | 353              | 728,732               | 23,919               | 752,651                 | 407,325                        | 0                             | 407,325                        |
| 4-236    | 571       | OVERHEAD LINES                         | D3               | 863,837               | 2,862                | 866,699                 | 464,586                        | 0                             | 464,586                        |
| 4-237    | 572       | UNDERGROUND LINES                      | D3               | 13,565                | 172                  | 13,737                  | 7,364                          | 0                             | 7,364                          |
| 4-238    |           | <b>TOTAL MAINTENANCE</b>               |                  | 1,916,865             | 28,953               | 1,945,818               | 885,058                        | 0                             | 885,058                        |
| 4-239    |           |                                        |                  |                       |                      |                         |                                |                               |                                |
| 4-240    |           | <b>TOTAL TRANSMISSION EXPENSES</b>     |                  | 15,999,611            | 245,219              | 16,244,830              | 8,443,987                      | 0                             | 8,443,987                      |
| 4-241    |           |                                        |                  |                       |                      |                         |                                |                               |                                |
| 4-242    |           | <b>DISTRIBUTION EXPENSES</b>           |                  |                       |                      |                         |                                |                               |                                |
| 4-243    |           | <b>OPERATION</b>                       |                  |                       |                      |                         |                                |                               |                                |
| 4-244    | 581       | LOAD DISPATCHING                       | DIST PLANT       | 1,044,678             | 45,911               | 1,090,589               | 582,579                        | 0                             | 582,579                        |
| 4-245    | 582       | STATION EXPENSES                       | 362              | 33,789                | 1,936                | 35,725                  | 20,583                         | 0                             | 20,583                         |
| 4-246    | 583       | OVERHEAD LINE EXPENSES                 | 365              | 2,889,769             | 107,872              | 2,997,641               | 1,656,552                      | 0                             | 1,656,552                      |
| 4-247    | 584       | UNDERGROUND LINE EXPENSES              | 367              | 3,151,717             | 60,241               | 3,211,958               | 1,822,828                      | 0                             | 1,822,828                      |
| 4-248    | 585       | STREET LIGHTING & SIGNAL SYSTEMS       | 373              | 108,408               | 5,557                | 114,965                 | 22,946                         | 0                             | 22,946                         |
| 4-249    | 586       | METER EXPENSES                         | 370              | 1,285,665             | 61,510               | 1,347,175               | 737,930                        | 0                             | 737,930                        |
| 4-250    | 587       | CUSTOMER INSTALLATIONS                 | 371              | 638,505               | 24,626               | 663,131                 | 487,700                        | 0                             | 487,700                        |
| 4-251    | 588       | RENTS                                  | DIST PLANT       | 1,003,677             | 0                    | 1,003,677               | 536,151                        | 0                             | 536,151                        |
| 4-252    |           | <b>SUBTOTAL OPERATIONS</b>             |                  | 10,157,208            | 307,453              | 10,464,661              | 5,867,069                      | 0                             | 5,867,069                      |
| 4-253    | 580       | OPERATION SUPERVISION & ENGRG.         | DIST OPS         | 2,024,992             | 120,336              | 2,145,328               | 1,161,788                      | 0                             | 1,161,788                      |
| 4-254    | 588       | MISC. DISTRIBUTION EXPENSE             | DIST OPS         | 11,496,307            | 518,539              | 12,014,846              | 6,508,186                      | 0                             | 6,508,186                      |
| 4-255    |           | <b>TOTAL OPERATIONS</b>                |                  | 23,681,507            | 946,328              | 24,627,835              | 13,337,044                     | 0                             | 13,337,044                     |
| 4-256    |           |                                        |                  |                       |                      |                         |                                |                               |                                |
| 4-257    |           | <b>MAINTENANCE</b>                     |                  |                       |                      |                         |                                |                               |                                |
| 4-258    | 591       | STRUCTURES                             | 361              | 426,506               | 2,006                | 428,512                 | 215,873                        | 0                             | 215,873                        |
| 4-259    | 592       | STATION EQUIPMENT                      | 362              | 1,005,185             | 36,928               | 1,042,111               | 600,413                        | 0                             | 600,413                        |
| 4-260    | 593       | OVERHEAD LINES                         | 365              | 20,971,070            | 3,917,829            | 24,888,899              | 13,754,982                     | 0                             | 13,754,982                     |
| 4-261    | 594       | UNDERGROUND LINES                      | 367              | 1,785,849             | 64,271               | 1,850,120               | 934,650                        | 0                             | 934,650                        |
| 4-262    | 595       | LINE TRANSFORMERS                      | 368              | 66,376                | 12,456               | 78,832                  | 895,624                        | 0                             | 895,624                        |
| 4-263    | 596       | STREET LIGHTING & SIGNAL SYSTEM        | 373              | 1,313,892             | 1,456                | 1,326,348               | 264,728                        | 0                             | 264,728                        |
| 4-264    | 597       | METERS                                 | 370              | 574,137               | 29,092               | 603,229                 | 330,425                        | 0                             | 330,425                        |
| 4-265    |           | <b>SUBTOTAL MAINTENANCE</b>            |                  | 27,554,961            | 4,128,956            | 31,683,917              | 18,996,696                     | 0                             | 18,996,696                     |
| 4-266    | 598       | MISC. DISTRIBUTION PLANT               | DIST MTC         | 153,629               | 6,844                | 160,473                 | 86,085                         | 0                             | 86,085                         |
| 4-267    | 590       | MAINTENANCE SUPERVISION & ENGRG.       | DIST MTC         | 110,388               | 14,926               | 125,314                 | 67,224                         | 0                             | 67,224                         |
| 4-268    |           | <b>TOTAL MAINTENANCE</b>               |                  | 27,819,977            | 4,150,726            | 31,969,703              | 17,150,005                     | 0                             | 17,150,005                     |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                              | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-269    |           | TOTAL DISTRIBUTION EXPENSES              |                  | 51,500,485            | 5,097,054            | 56,597,539              | 30,487,048                     | 0                             | 30,487,048                     |
| 4-270    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 4-271    |           | CUSTOMER ACCOUNTS EXPENSES               |                  |                       |                      |                         |                                |                               |                                |
| 4-272    |           | SUPERVISION                              | C2               | 680,617               | 23,215               | 703,832                 | 377,008                        | 0                             | 377,008                        |
| 4-273    | 901       | METER READING EXPENSES                   | C2               | 7,123,404             | 52,914               | 7,176,318               | 3,843,998                      | 0                             | 3,843,998                      |
| 4-274    | 902       | CUST RECORDS & COLLECTION EXP            | C2               | 11,609,142            | 911,703              | 12,520,845              | 6,706,797                      | 0                             | 6,706,797                      |
| 4-275    | 903       | UNCOLLECTIBLE ACCOUNTS - MO              | 100 MO           | 1,686,994             | 1,105,938            | 2,792,932               | 2,792,932                      | 320,236                       | 3,113,169                      |
| 4-276    | 904       | UNCOLLECTIBLE ACCOUNTS - KS              | 100 KS           | 710,326               | 471,902              | 1,182,228               | 0                              | 0                             | 0                              |
| 4-277    |           | TOTAL ACCOUNT 904                        |                  | 2,397,320             | 1,577,841            | 3,975,161               | 2,792,932                      | 320,236                       | 3,113,169                      |
| 4-278    |           | MISCELLANEOUS OPERATING EXP.             | C2               | 10,761                | 3,932,172            | 3,942,933               | 2,112,034                      | 0                             | 2,112,034                      |
| 4-279    | 905       | TOTAL CUST. ACCT. EXPENSES               |                  | 21,821,245            | 6,497,845            | 28,319,089              | 15,832,770                     | 320,236                       | 16,153,006                     |
| 4-280    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 4-281    |           | CUSTOMER SERVICES & INFO. EXP            |                  |                       |                      |                         |                                |                               |                                |
| 4-282    |           | CUSTOMER SVC SUPERVISION EXPENSE         | C2               | 186                   | (21)                 | 165                     | 89                             | 0                             | 89                             |
| 4-283    | 907       | CUSTOMER ASSISTANCE EXPENSE              | C2               | 1,435,161             | 59,844               | 1,495,005               | 800,800                        | 0                             | 800,800                        |
| 4-284    | 908       | PUBLIC INFORMATION                       | C2               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-285    |           | INFORM & INSTRUCT ADVERTISING            | C1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-286    | 909       | MISCELLANEOUS CUSTOMER SERVICE EXPENSE   | C2               | 648                   | (5)                  | 644                     | 345                            | 0                             | 345                            |
| 4-287    | 910       | AMORT OF DEFERRED DSM PROGRAMS - MO      | 100 MO           | 0                     | 348,668              | 348,668                 | 348,668                        | 0                             | 348,668                        |
| 4-288    |           | AMORT OF DEFERRED DSM PROGRAMS - KS      | 100 KS           | 0                     | 345,460              | 345,460                 | 0                              | 0                             | 0                              |
| 4-289    |           | TOTAL CUST SERVICES & INFO EXP           |                  | 1,435,986             | 753,946              | 2,189,942               | 1,149,901                      | 0                             | 1,149,901                      |
| 4-290    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 4-291    |           | SALES EXPENSES                           |                  |                       |                      |                         |                                |                               |                                |
| 4-292    |           | DEMONSTRATION & SELLING EXP. - RETAIL    | C1               | 0                     | 1,349                | 1,349                   | 723                            | 0                             | 723                            |
| 4-293    | 912       | DEMONSTRATION & SELLING EXP. - WHOLESALE | 100 WS           | 0                     | 510                  | 510                     | 0                              | 0                             | 0                              |
| 4-294    |           | DEMONSTRATION & SELLING EXP. - GENERAL   | C2               | 742,404               | 8,248                | 750,652                 | 402,135                        | 0                             | 402,135                        |
| 4-295    | 913       | ADVERTISING                              | C1               | 99                    | 66                   | 165                     | 88                             | 0                             | 88                             |
| 4-296    | 916       | MISC. SALES EXPENSE - RETAIL             | C1               | 567,185               | 23,008               | 590,193                 | 316,144                        | 0                             | 316,144                        |
| 4-297    |           | MISC. SALES EXPENSE - WHOLESALE          | 100 WS           | 0                     | 1,596                | 1,596                   | 0                              | 0                             | 0                              |
| 4-298    | 916       |                                          |                  |                       |                      |                         |                                |                               |                                |
| 4-299    |           | TOTAL SALES EXPENSE                      |                  | 1,308,778             | 34,777               | 1,343,555               | 719,091                        | 0                             | 719,091                        |
| 4-300    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 4-301    |           | TOTAL CUST ACCTS, CUST SERV. & SALES     |                  | 24,567,019            | 7,286,568            | 31,853,586              | 17,701,762                     | 320,236                       | 18,021,998                     |
| 4-302    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 4-303    |           | ADMINISTRATIVE & GENERAL EXPENSES        |                  |                       |                      |                         |                                |                               |                                |
| 4-304    |           | SALARIES                                 |                  |                       |                      |                         |                                |                               |                                |
| 4-305    | 920       | OFFICE EXPENSE                           | SAL & WAGES      | 36,744,973            | 2,047,714            | 38,792,687              | 20,919,364                     | 0                             | 20,919,364                     |
| 4-306    | 921       |                                          | E2               | 2,422,217             | 614,787              | 3,037,004               | 1,734,050                      | 0                             | 1,734,050                      |
| 4-307    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 4-308    | 922       | ADMIN EXP TRANS - CR                     | E2               | (4,563,794)           | 0                    | (4,563,794)             | (2,605,808)                    | 0                             | (2,605,808)                    |
| 4-309    | 923       | OUTSIDE SERVICES                         | E2               | 11,548,046            | 183                  | 11,548,229              | 6,594,310                      | 0                             | 6,594,310                      |
| 4-310    | 924       | PROPERTY INSURANCE                       | TOTAL PLANT      | 3,146,879             | 0                    | 3,146,879               | 1,703,813                      | 0                             | 1,703,813                      |
| 4-311    | 925       | INJURIES & DAMAGES                       | SAL & WAGES      | 10,006,757            | 10,482               | 10,017,239              | 5,401,901                      | 0                             | 5,401,901                      |
| 4-312    | 926       | EMPLOYEE BENEFITS                        |                  |                       |                      |                         |                                |                               |                                |
| 4-313    |           | EMPLOYEE BENEFITS - PENSIONS             | SAL & WAGES      | 16,234,803            | 23,569,008           | 39,803,811              | 21,464,623                     | 0                             | 21,464,623                     |
| 4-314    |           | EMPLOYEE BENEFITS - OPEB                 | SAL & WAGES      | 3,837,793             | 385,285              | 4,223,078               | 2,277,339                      | 0                             | 2,277,339                      |
| 4-315    |           | EMPLOYEE BENEFITS - OTHER                | SAL & WAGES      | 18,351,784            | 1,661,287            | 20,013,071              | 10,792,259                     | 0                             | 10,792,259                     |
| 4-316    | 926       | TOTAL EMPLOYEE BENEFITS                  | SAL & WAGES      | 36,424,380            | 25,615,580           | 64,039,960              | 34,534,221                     | 0                             | 34,534,221                     |
| 4-317    | 928       | REGULATORY EXPENSES                      |                  |                       |                      |                         |                                |                               |                                |
| 4-318    |           | COMMISSION ASSESSMENTS - MO              | 100 MO           | 603,979               | 0                    | 603,979                 | 603,979                        | 0                             | 603,979                        |
| 4-319    |           | COMMISSION ASSESSMENTS - KS              | 100 KS           | 412,702               | 0                    | 412,702                 | 0                              | 0                             | 0                              |
| 4-320    |           | COMMISSION ASSESSMENTS - FERC            | 100 WS           | 529,383               | 0                    | 529,383                 | 0                              | 0                             | 0                              |

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SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                             | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-----------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-321    |           | RATE CASE EXPENSE - MO                  | 100 MO           | 573,342               | 767,259              | 1,340,601               | 1,340,601                      | 0                             | 1,340,601                      |
| 4-322    |           | RATE CASE EXPENSE - KS                  | 100 KS           | 555,831               | 763,020              | 1,318,851               | 0                              | 0                             | 0                              |
| 4-323    |           | RATE CASE EXPENSE - FERC                | 100 WS           | 249,532               | 4,006                | 253,538                 | 0                              | 0                             | 0                              |
| 4-324    |           | RATE DESIGN EXPENSE - MO                | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-325    |           | RATE DESIGN EXPENSE - KS                | 100 KS           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-326    |           | RATE DESIGN EXPENSE - FERC              | 100 WS           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-327    |           | MISC. REGULATORY FILINGS                | D2               | 142,599               | 6,916                | 149,515                 | 80,146                         | 0                             | 80,146                         |
| 4-328    |           | LOAD RESEARCH PROGRAM                   | 100 MO           | 9,618                 | 304                  | 9,922                   | 9,922                          | 0                             | 9,922                          |
| 4-329    |           | TOTAL REGULATORY EXPENSES               |                  | 3,076,986             | 1,541,505            | 4,618,491               | 2,034,648                      | 0                             | 2,034,648                      |
| 4-330    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-331    |           | SUBTOTAL A & G EXPENSES                 |                  | 100,807,444           | 30,384,293           | 131,191,737             | 70,316,500                     | 0                             | 70,316,500                     |
| 4-332    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-333    | 929       | LESS DUPLICATE CHARGES (CR)             | TOTAL PLANT      | 1                     | 0                    | 1                       | 1                              | 0                             | 1                              |
| 4-334    | 930.1     | GENERAL ADVERTISING                     | C1               | 1,693,112             | 13,527               | 1,706,639               | 914,182                        | 0                             | 914,182                        |
| 4-335    | 930.2     | MISCELLANEOUS EXPENSE                   |                  |                       |                      |                         |                                |                               |                                |
| 4-336    |           | EEI DUES                                | E2               | 298,317               | 0                    | 298,317                 | 170,332                        | 0                             | 170,332                        |
| 4-337    |           | EPRI RESEARCH SUBSCRIPTION              | E2               | 2,607,061             | 0                    | 2,607,061               | 1,489,564                      | 0                             | 1,489,564                      |
| 4-338    |           | OTHER MISCELLANEOUS EXPENSE             | E2               | 4,576,580             | 40,110               | 4,616,690               | 2,636,010                      | 0                             | 2,636,010                      |
| 4-339    |           | TOTAL MISCELLANEOUS EXPENSE             |                  | 7,481,958             | 40,110               | 7,522,068               | 4,294,906                      | 0                             | 4,294,906                      |
| 4-340    | 931       | RENTS                                   | E2               | 7,712,351             | 51                   | 7,712,402               | 4,403,581                      | 0                             | 4,403,581                      |
| 4-341    | 933       | FLEET UNITEQUIPMENT EXPENSE             | 392              | (181,210)             | 194,313              | 13,103                  | 6,970                          | 0                             | 6,970                          |
| 4-342    | 935       | MAINTENANCE OF GENERAL PLANT            | GEN PLANT        | 1,924,811             | 22,947               | 1,947,758               | 1,043,724                      | 0                             | 1,043,724                      |
| 4-343    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-344    |           | TOTAL ADMINISTRATIVE & GENERAL EXPENSES |                  | 119,438,487           | 30,655,241           | 150,093,728             | 80,979,864                     | 0                             | 80,979,864                     |
| 4-345    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-346    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-347    |           | TOTAL ELECTRIC OPER & MAINT EXPENSES    |                  | 630,933,659           | 59,772,013           | 690,705,672             | 379,944,418                    | 320,236                       | 380,284,654                    |
| 4-348    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-349    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-350    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-351    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-352    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-353    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-354    |           | RECAPS FOR CASH WORKING CAPITAL         | TSFR 4-347       | 630,933,659           | 59,772,013           | 690,705,672             | 379,944,418                    | 320,236                       | 380,284,654                    |
| 4-355    |           | TOTAL ELECTRIC O & M EXPENSE            | TSFR 4-347       | 630,933,659           | 59,772,013           | 690,705,672             | 379,944,418                    | 320,236                       | 380,284,654                    |
| 4-356    |           | LESS: OTHER FUEL AMORT                  | TSFR 4-026       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-357    |           | TOTAL O&M EXCL. O&M AMORTIZATIONS       |                  | 630,933,659           | 59,772,013           | 690,705,672             | 379,944,418                    | 320,236                       | 380,284,654                    |
| 4-358    |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 4-359    |           | TOTAL NUCLEAR PRODUCTION EXPENSE        | TSFR 4-148       | 77,065,496            | 3,221,824            | 80,287,320              | 42,726,169                     | 0                             | 42,726,169                     |
| 4-360    |           | LESS: NUCLEAR PROD PAYROLL              |                  |                       |                      |                         |                                |                               |                                |
| 4-361    |           | ACCT 517                                | TSFR 4-083       | 4,659,548             | 292,793              | 4,952,341               | 2,654,658                      | 0                             | 2,654,658                      |
| 4-362    |           | ACCT 518                                | TSFR 4-087       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-363    |           | ACCT 519                                | TSFR 4-096       | 1,274,087             | 80,004               | 1,354,091               | 725,849                        | 0                             | 725,849                        |
| 4-364    |           | ACCT 520                                | TSFR 4-100       | 6,835,427             | 429,510              | 7,264,937               | 3,894,305                      | 0                             | 3,894,305                      |
| 4-365    |           | ACCT 523                                | TSFR 4-104       | 789,495               | 49,649               | 839,144                 | 449,816                        | 0                             | 449,816                        |
| 4-366    |           | ACCT 524                                | TSFR 4-108       | 9,622,479             | 604,757              | 10,227,236              | 5,482,219                      | 0                             | 5,482,219                      |
| 4-367    |           | ACCT 525                                | TSFR 4-118       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 4-368    |           | ACCT 528                                | TSFR 4-125       | 2,408,501             | 151,483              | 2,560,984               | 1,372,793                      | 0                             | 1,372,793                      |
| 4-369    |           | ACCT 529                                | TSFR 4-129       | 1,629,300             | 102,365              | 1,731,665               | 928,244                        | 0                             | 928,244                        |
| 4-370    |           | ACCT 530                                | TSFR 4-133       | 1,738,129             | 109,297              | 1,847,426               | 990,297                        | 0                             | 990,297                        |
| 4-371    |           | ACCT 531                                | TSFR 4-139       | 1,652,668             | 103,885              | 1,756,553               | 941,585                        | 0                             | 941,585                        |
| 4-372    |           | ACCT 532                                | TSFR 4-143       | 981,823               | 61,862               | 1,043,685               | 559,351                        | 0                             | 559,351                        |
| 4-373    |           | TOTAL NUCLEAR PROD PAYROLL              |                  | 31,592,457            | 1,985,405            | 33,577,862              | 17,999,116                     | 0                             | 17,999,116                     |

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO.                        | ACCT. NO. | DESCRIPTION                               | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|---------------------------------|-----------|-------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-373                           |           | LESS: NUCLEAR FUEL EXP -OTHER             | TSFR 4-083       | 18,552,334            | 0                    | 18,552,334              | 10,570,427                     | 0                             | 10,570,427                     |
| 4-374                           |           | NUCLEAR PROD O&M EXCL FUEL & PAYROLL      |                  | 28,920,705            | 1,236,419            | 28,157,124              | 14,156,625                     | 0                             | 14,156,625                     |
| 4-375                           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 4-376                           |           | NUCLEAR FUEL EXPENSE NON-LABOR            | TSFR 4-083       | 18,552,334            | 0                    | 18,552,334              | 10,570,427                     | 0                             | 10,570,427                     |
| 4-377                           |           | LESS: OIL                                 | TSFR 4-082       | 165,154               | 0                    | 165,154                 | 94,099                         | 0                             | 94,099                         |
| 4-378                           |           | NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL |                  | 18,387,180            | 0                    | 18,387,180              | 10,476,328                     | 0                             | 10,476,328                     |
| 4-379                           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 4-380                           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 4-381                           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 4-382                           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 4-383                           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 4-384                           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 4-385                           |           | FUEL                                      |                  |                       |                      |                         |                                |                               |                                |
| 4-386                           |           | ACCOUNT 501                               | TSFR 4-032       | 157,019,037           | 4,492,342            | 161,511,379             | 92,037,208                     | 0                             | 92,037,208                     |
| 4-387                           |           | ACCOUNT 518                               | TSFR 4-084       | 18,552,334            | 0                    | 18,552,334              | 10,570,427                     | 0                             | 10,570,427                     |
| 4-388                           |           | ACCOUNT 547                               | TSFR 4-162       | 36,796,158            | 5,736                | 36,803,894              | 20,969,484                     | 0                             | 20,969,484                     |
| 4-389                           |           | TOTAL FUEL                                |                  | 212,368,529           | 4,498,078            | 216,867,608             | 123,577,116                    | 0                             | 123,577,116                    |
| 4-390                           |           | PURCHASED POWER                           |                  |                       |                      |                         |                                |                               |                                |
| 4-391                           |           |                                           | TSFR 4-202       | 66,486,893            | 642,538              | 67,129,431              | 38,035,301                     | 0                             | 38,035,301                     |
| 4-392                           |           | O&M EXCL FUEL & PURCHASED POWER           |                  | 352,077,237           | 54,631,396           | 406,708,634             | 218,331,998                    | 320,236                       | 218,652,234                    |
| RECAPS FOR SCHEDULE 1           |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| TOTAL ELECTRICITY & O&M EXPENSE |           |                                           |                  | 830,333,659           | 59,772,073           | 890,705,672             | 379,944,418                    | 320,236                       | 380,264,654                    |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                           | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 5-009    |           | DEPRECIATION EXPENSES                 |                  |                       |                      |                         |                                |                               |                                |
| 5-010    |           | PRODUCTION                            |                  |                       |                      |                         |                                |                               |                                |
| 5-011    |           | STEAM PRODUCTION                      |                  |                       |                      |                         |                                |                               |                                |
| 5-012    | 311       | STRUCTURES & IMPROVEMENTS             | D1               | 2,847,275             | (18,268)             | 2,829,006               | 1,516,464                      | 0                             | 1,516,464                      |
| 5-013    |           | STRUCTURES & IMPROVEMENTS - H5        | D1               | 29,786                | 43,385               | 73,171                  | 39,223                         | 0                             | 39,223                         |
| 5-014    |           | TOTAL ACCOUNT 311                     |                  | 2,877,061             | 25,116               | 2,902,177               | 1,555,687                      | 0                             | 1,555,687                      |
| 5-015    |           | BOILER PLANT EQUIPMENT                | D1               | 20,315,987            | (728,149)            | 19,587,839              | 10,499,888                     | 0                             | 10,499,888                     |
| 5-016    | 312       | UNIT TRAINS                           | D2               | 0                     | 4,684                | 4,684                   | 2,511                          | 0                             | 2,511                          |
| 5-017    |           | AQC EQUIPMENT                         | D1               | 2,179,121             | (983,968)            | 1,195,153               | 640,651                        | 0                             | 640,651                        |
| 5-018    |           | BOILER PLANT EQUIPMENT - H5           | D1               | 2,768,861             | (655,634)            | 2,113,226               | 1,132,776                      | 0                             | 1,132,776                      |
| 5-019    |           | TOTAL ACCOUNT 312                     |                  | 25,263,969            | (2,363,066)          | 22,900,902              | 12,275,826                     | 0                             | 12,275,826                     |
| 5-020    |           | TURBOGENERATOR UNITS                  | D1               | 6,024,051             | 928,665              | 6,952,716               | 3,726,942                      | 0                             | 3,726,942                      |
| 5-021    | 314       | TOTAL ACCOUNT 314                     |                  | 6,024,051             | 928,665              | 6,952,716               | 3,726,942                      | 0                             | 3,726,942                      |
| 5-022    |           | ACCESSORY ELECTRIC EQUIPMENT          | D1               | 2,605,610             | 198,632              | 2,804,242               | 1,503,189                      | 0                             | 1,503,189                      |
| 5-023    | 315       | ACCESSORY ELECTRIC EQUIPMENT - H5     | D1               | 431,926               | (115,162)            | 316,764                 | 189,799                        | 0                             | 189,799                        |
| 5-024    |           | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | D1               | 469                   | 115                  | 583                     | 313                            | 0                             | 313                            |
| 5-025    |           | TOTAL ACCOUNT 315                     |                  | 3,038,004             | 83,585               | 3,121,589               | 1,673,300                      | 0                             | 1,673,300                      |
| 5-026    |           | MISC POWER PLANT EQUIPMENT            | D1               | 896,147               | (63,318)             | 832,829                 | 446,431                        | 0                             | 446,431                        |
| 5-027    | 316       | MISC POWER PLANT EQUIPMENT - H5       | D1               | 26,914                | (6,937)              | 19,978                  | 10,709                         | 0                             | 10,709                         |
| 5-028    |           | TOTAL ACCOUNT 316                     |                  | 923,061               | (70,255)             | 852,806                 | 457,139                        | 0                             | 457,139                        |
| 5-029    |           | TOTAL STEAM PRODUCTION                |                  | 36,126,146            | (1,395,955)          | 36,730,191              | 19,688,895                     | 0                             | 19,688,895                     |
| 5-030    |           | NUCLEAR PRODUCTION                    |                  |                       |                      |                         |                                |                               |                                |
| 5-031    |           | STRUCTURES & IMPROVEMENTS             | D1               | 12,276,004            | (6,091,487)          | 6,184,517               | 3,315,156                      | 0                             | 3,315,156                      |
| 5-032    | 321       | MISSOURI GROSS AFDC                   | 100 MO           | 590,440               | (293,303)            | 297,137                 | 297,137                        | 0                             | 297,137                        |
| 5-033    |           | TOTAL ACCOUNT 321                     |                  | 12,866,443            | (6,384,790)          | 6,481,654               | 3,612,292                      | 0                             | 3,612,292                      |
| 5-034    |           | REACTOR PLANT EQUIPMENT               | D1               | 19,627,891            | (8,538,396)          | 11,089,495              | 5,944,426                      | 0                             | 5,944,426                      |
| 5-035    | 322       | MISSOURI GROSS AFDC                   | 100 MO           | 1,525,729             | (672,384)            | 853,345                 | 853,345                        | 0                             | 853,345                        |
| 5-036    |           | MISSOURI 40YR->80YR AMORT             | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-037    |           | TOTAL ACCOUNT 322                     |                  | 21,153,621            | (9,210,781)          | 11,942,840              | 6,797,771                      | 0                             | 6,797,771                      |
| 5-038    |           | TURBOGENERATOR UNITS                  | D1               | 5,156,267             | (1,855,034)          | 3,303,233               | 1,770,669                      | 0                             | 1,770,669                      |
| 5-039    | 323       | MISSOURI GROSS AFDC                   | 100 MO           | 181,986               | (67,286)             | 114,690                 | 114,690                        | 0                             | 114,690                        |
| 5-040    |           | TOTAL ACCOUNT 323                     |                  | 5,340,253             | (1,922,330)          | 3,417,923               | 1,885,359                      | 0                             | 1,885,359                      |
| 5-041    |           | ACCESSORY ELECTRIC EQUIPMENT          | D1               | 3,992,857             | (1,719,120)          | 2,273,737               | 1,218,817                      | 0                             | 1,218,817                      |
| 5-042    | 324       | MISSOURI GROSS AFDC                   | 100 MO           | 199,006               | (85,429)             | 113,577                 | 113,577                        | 0                             | 113,577                        |
| 5-043    |           | TOTAL ACCOUNT 324                     |                  | 4,191,863             | (1,804,549)          | 2,387,313               | 1,332,393                      | 0                             | 1,332,393                      |
| 5-044    |           | MISCELLANEOUS POWER PLANT EQUIP       | D1               | 2,108,843             | (502,436)            | 1,606,407               | 861,100                        | 0                             | 861,100                        |
| 5-045    | 325       | MISSOURI GROSS AFDC                   | 100 MO           | 35,888                | (8,400)              | 27,488                  | 27,488                         | 0                             | 27,488                         |
| 5-046    |           | TOTAL ACCOUNT 325                     |                  | 2,144,732             | (510,836)            | 1,633,895               | 886,589                        | 0                             | 886,589                        |
| 5-047    |           | REGULATORY DISALLOWANCES              | D1               | (3,934,198)           | 1,581,191            | (2,353,007)             | (1,261,309)                    | 0                             | (1,261,309)                    |
| 5-048    | 328       | MISSOURI GROSS AFDC                   | 100 MO           | (257,114)             | 115,268              | (141,845)               | (141,845)                      | 0                             | (141,845)                      |
| 5-049    |           | TOTAL ACCOUNT 328                     |                  | (4,191,312)           | 1,696,460            | (2,494,852)             | (1,403,154)                    | 0                             | (1,403,154)                    |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                              | ALLOCATION BASIS | SYSTEM TOTAL COL. 801 | ADJUSTMENTS COL. 802 | ADJUSTED TOTAL COL. 803 | MISSOURI JURISDICTION COL. 804 | PROFORMA ADJUSTMENTS COL. 805 | PROFORMA JURISDICTION COL. 806 |
|----------|-----------|------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 5-062    |           | TOTAL NUCLEAR PRODUCTION                 |                  | 41,505,599            | (18,136,826)         | 23,368,773              | 13,113,250                     | 0                             | 13,113,250                     |
| 5-063    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-064    |           | OTHER PRODUCTION - CT                    |                  |                       |                      |                         |                                |                               |                                |
| 5-065    | 341       | STRUCTURES - CT                          | D1               | 37,340                | 418                  | 37,758                  | 20,240                         | 0                             | 20,240                         |
| 5-066    | 342       | FUEL HOLDERS, PRODUCERS & ACC - CT       | D1               | 234,228               | 6,128                | 240,354                 | 128,839                        | 0                             | 128,839                        |
| 5-067    | 344       | GENERATORS - CT                          | D1               | 8,897,839             | 2,427,132            | 11,324,970              | 6,070,650                      | 0                             | 6,070,650                      |
| 5-068    | 345       | ACCESSORY ELECTRICAL EQUIPMENT - CT      | D1               | 350,159               | 2,082                | 352,221                 | 188,805                        | 0                             | 188,805                        |
| 5-069    |           | TOTAL OTHER PRODUCTION - CT              |                  | 9,519,564             | 2,435,739            | 11,955,303              | 6,408,534                      | 0                             | 6,408,534                      |
| 5-070    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-071    |           | OTHER PRODUCTION - WIND                  |                  |                       |                      |                         |                                |                               |                                |
| 5-072    | 341       | STRUCTURES - WIND                        | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-073    | 344       | GENERATORS - WIND                        | D1               | 0                     | 8,575,200            | 8,575,200               | 4,596,660                      | 0                             | 4,596,660                      |
| 5-074    | 345       | ACCESSORY ELECTRICAL EQUIPMENT - WIND    | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-075    |           | TOTAL OTHER PRODUCTION - WIND            |                  | 0                     | 8,575,200            | 8,575,200               | 4,596,660                      | 0                             | 4,596,660                      |
| 5-076    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-077    |           | TOTAL PRODUCTION PLANT DEPRECIATION      |                  | 89,151,309            | (8,521,842)          | 80,629,467              | 43,807,339                     | 0                             | 43,807,339                     |
| 5-078    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-079    |           | TRANSMISSION                             |                  |                       |                      |                         |                                |                               |                                |
| 5-080    | 352       | STRUCTURES AND IMPROVEMENTS              | 352 SUB          | 78,396                | (19,111)             | 59,284                  | 31,875                         | 0                             | 31,875                         |
| 5-081    |           | MISSOURI GROSS AFDC                      | 100 MO           | 213                   | (0)                  | 213                     | 213                            | 0                             | 213                            |
| 5-082    |           | TOTAL ACCOUNT 352                        |                  | 78,609                | (19,111)             | 59,498                  | 32,088                         | 0                             | 32,088                         |
| 5-083    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-084    | 353       | STATION EQUIPMENT                        | 353 SUB          | 3,222,514             | (430,356)            | 2,792,157               | 1,506,018                      | 0                             | 1,506,018                      |
| 5-085    |           | MISSOURI GROSS AFDC                      | 100 MO           | 12,517                | (12)                 | 12,504                  | 12,504                         | 0                             | 12,504                         |
| 5-086    |           | STATION EQUIP. - COMMUN EQUIP (LIKE 397) | D3               | 172,042               | (25,763)             | 146,278                 | 78,411                         | 0                             | 78,411                         |
| 5-087    |           | TOTAL ACCOUNT 353                        |                  | 3,407,072             | (456,132)            | 2,950,940               | 1,596,933                      | 0                             | 1,596,933                      |
| 5-088    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-089    | 354       | TOWERS AND FIXTURES                      | 354              | 96,310                | (17,056)             | 79,254                  | 42,483                         | 0                             | 42,483                         |
| 5-090    |           | TOTAL ACCOUNT 354                        |                  | 96,310                | (17,056)             | 79,254                  | 42,483                         | 0                             | 42,483                         |
| 5-091    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-092    | 355       | POLES AND FIXTURES                       | 355 SUB          | 3,217,625             | 151,425              | 3,369,050               | 1,706,060                      | 0                             | 1,706,060                      |
| 5-093    |           | MISSOURI GROSS AFDC                      | 100 MO           | 128                   | (0)                  | 128                     | 128                            | 0                             | 128                            |
| 5-094    |           | TOTAL ACCOUNT 355                        |                  | 3,217,751             | 151,425              | 3,369,176               | 1,706,186                      | 0                             | 1,706,186                      |
| 5-095    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-096    | 356       | OVERHEAD COND. & DEVICES                 | 356 SUB          | 2,230,070             | 239,433              | 2,469,504               | 1,251,496                      | 0                             | 1,251,496                      |
| 5-097    |           | MISSOURI GROSS AFDC                      | 100 MO           | 79                    | 0                    | 79                      | 79                             | 0                             | 79                             |
| 5-098    |           | TOTAL ACCOUNT 356                        |                  | 2,230,149             | 239,433              | 2,469,583               | 1,251,575                      | 0                             | 1,251,575                      |
| 5-099    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-100    | 357       | UNDERGROUND CONDUIT                      | 357              | 53,289                | (12,893)             | 40,396                  | 21,654                         | 0                             | 21,654                         |
| 5-101    |           | TOTAL ACCOUNT 357                        |                  | 53,289                | (12,893)             | 40,396                  | 21,654                         | 0                             | 21,654                         |
| 5-102    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-103    | 358       | UNDERGROUND COND. & DEVICES              | 358              | 60,971                | 7,413                | 68,384                  | 36,657                         | 0                             | 36,657                         |
| 5-104    |           | TOTAL ACCOUNT 358                        |                  | 60,971                | 7,413                | 68,384                  | 36,657                         | 0                             | 36,657                         |
| 5-105    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-106    |           | TOTAL TRANSMISSION PLANT DEPREC.         |                  | 9,144,150             | (106,920)            | 9,037,230               | 4,687,576                      | 0                             | 4,687,576                      |
| 5-107    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-108    |           | DISTRIBUTION                             |                  |                       |                      |                         |                                |                               |                                |
| 5-109    | 361       | STRUCTURES & IMPROVEMENTS                | 361              | 261,332               | 27,986               | 289,317                 | 145,751                        | 0                             | 145,751                        |
| 5-110    |           |                                          |                  |                       |                      |                         |                                |                               |                                |
| 5-111    | 362       | STATION EQUIPMENT                        | 362 SUB          | 3,071,810             | (169,367)            | 2,902,443               | 1,676,087                      | 0                             | 1,676,087                      |
| 5-112    |           | STATION EQUIP. - COMMUN EQUIP (LIKE 397) | 362 COM          | 101,730               | (19,059)             | 82,671                  | 42,828                         | 0                             | 42,828                         |
| 5-113    |           | TOTAL ACCOUNT 362                        |                  | 3,173,540             | (188,426)            | 2,985,114               | 1,718,915                      | 0                             | 1,718,915                      |
| 5-114    |           |                                          |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                                            | ALLOCATION BASIS | SYSTEM TOTAL COL 601 | ADJUSTMENTS COL 602 | ADJUSTED TOTAL COL 603 | MISSOURI JURISDICTION COL 604 | PROFORMA ADJUSTMENTS COL 605 | PROFORMA JURISDICTION COL 606 |
|----------|-----------|--------------------------------------------------------|------------------|----------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------|
| 5-115    | 364       | POLES, TOWERS & FIXTURES                               | 364              | 7,820,940            | 1,007,528           | 8,828,468              | 4,725,207                     | 0                            | 4,725,207                     |
| 5-116    | 365       | OVERHEAD COND. & DEVICES                               | 365              | 3,964,546            | (378,735)           | 3,585,812              | 1,981,718                     | 0                            | 1,981,718                     |
| 5-117    | 366       | UNDERGROUND CONDUIT                                    | 366              | 2,201,230            | (355,059)           | 1,846,172              | 987,875                       | 0                            | 987,875                       |
| 5-118    | 367       | UNDERGROUND COND. & DEVICES                            | 367              | 6,287,139            | (2,631,480)         | 3,655,659              | 1,846,778                     | 0                            | 1,846,778                     |
| 5-119    | 368       | LINE TRANSFORMERS                                      | 368              | 6,537,421            | (332,914)           | 6,204,506              | 3,597,406                     | 0                            | 3,597,406                     |
| 5-120    | 369       | SERVICES                                               | 369              | 2,324,948            | 99,244              | 2,424,192              | 1,228,178                     | 0                            | 1,228,178                     |
| 5-121    | 370       | METERS                                                 | 370              | 2,688,926            | 242,383             | 2,931,309              | 1,605,657                     | 0                            | 1,605,657                     |
| 5-122    | 371       | INSTALLATION ON CUST. PREMISES                         | 371              | 873,134              | (15,462)            | 857,671                | 630,775                       | 0                            | 630,775                       |
| 5-123    | 373       | STREET LIGHTING & SIGNAL SYSTEMS                       | 373              | 1,080,101            | 137,287             | 1,217,388              | 242,981                       | 0                            | 242,981                       |
| 5-124    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-125    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-126    |           | <b>TOTAL DISTRIBUTION PLANT DEPREC.</b>                |                  | <b>37,213,256</b>    | <b>(2,387,647)</b>  | <b>34,825,609</b>      | <b>18,711,241</b>             | <b>0</b>                     | <b>18,711,241</b>             |
| 5-127    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-128    |           | <b>GENERAL PLANT</b>                                   |                  |                      |                     |                        |                               |                              |                               |
| 5-129    | 369       | LAND AND LAND RIGHTS                                   | 0000             | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 5-130    | 390       | STRUCTURES & IMPROVEMENTS                              | PTD              | 1,132,514            | 136,129             | 1,268,643              | 687,162                       | 0                            | 687,162                       |
| 5-131    | 391       | OFFICE FURNITURE & EQUIPMENT                           | PTD              | 533,403              | 144,980             | 678,382                | 387,446                       | 0                            | 387,446                       |
| 5-132    | 392       | TRANSPORTATION EQUIPMENT                               | T&D              | 1,524,565            | 56,881              | 1,581,247              | 841,129                       | 0                            | 841,129                       |
| 5-133    | 393       | STORES EQUIPMENT                                       | PTD              | 21,947               | 688                 | 22,635                 | 12,280                        | 0                            | 12,280                        |
| 5-134    | 394       | TOOLS, SHOP & GARAGE EQUIPMENT                         | PTD              | 91,828               | 190                 | 92,118                 | 49,896                        | 0                            | 49,896                        |
| 5-135    | 395       | LABORATORY EQUIPMENT                                   | PTD              | 143,739              | 9,243               | 152,982                | 82,863                        | 0                            | 82,863                        |
| 5-136    | 396       | POWER OPERATED EQUIPMENT                               | T&D              | 547,810              | (11,998)            | 535,811                | 285,020                       | 0                            | 285,020                       |
| 5-137    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-138    | 397       | COMMUNICATIONS EQUIPMENT                               | T&D              | 2,200,847            | (295,837)           | 1,905,010              | 1,013,351                     | 0                            | 1,013,351                     |
| 5-139    |           | MISSOURI GROSS AFDC                                    | 100 MO           | 232                  | 0                   | 232                    | 232                           | 0                            | 232                           |
| 5-140    |           | TOTAL ACCOUNT 387                                      |                  | 2,201,079            | (295,837)           | 1,905,242              | 1,013,583                     | 0                            | 1,013,583                     |
| 5-141    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-142    | 398       | MISCELLANEOUS EQUIPMENT                                | PTD              | 8,434                | (2,891)             | 5,543                  | 3,002                         | 0                            | 3,002                         |
| 5-143    | 399       | OTHER TANGIBLE PROPERTY                                | 100 MO           | 3,500,000            | (3,500,000)         | 0                      | 0                             | 0                            | 0                             |
| 5-144    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-145    |           | <b>TOTAL GENERAL PLANT DEPREC.</b>                     |                  | <b>9,705,419</b>     | <b>(3,462,815)</b>  | <b>6,242,603</b>       | <b>3,342,361</b>              | <b>0</b>                     | <b>3,342,361</b>              |
| 5-146    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-147    |           | <b>TOTAL DEPRECIATION EXPENSES</b>                     |                  | <b>145,214,134</b>   | <b>(14,479,226)</b> | <b>130,734,908</b>     | <b>70,548,517</b>             | <b>0</b>                     | <b>70,548,517</b>             |
| 5-148    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-149    |           | <b>LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT</b> |                  |                      |                     |                        |                               |                              |                               |
| 5-150    |           |                                                        | TSFR 5-017       | 0                    | 4,684               | 4,684                  | 2,511                         | 0                            | 2,511                         |
| 5-151    |           | UNIT TRAINS (312) CHARGED TO INVENTORY                 | PTD              | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 5-152    |           | GEN PLANT CHARGED TO OTHER AFFILIATES                  | 392              | 1,524,344            | (1,524,344)         | 0                      | 0                             | 0                            | 0                             |
| 5-153    |           | VEHICLES (392) CHARGED TO CONST.                       |                  |                      |                     |                        |                               |                              |                               |
| 5-154    |           | <b>TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS</b>    |                  | <b>1,524,344</b>     | <b>(1,519,659)</b>  | <b>4,684</b>           | <b>2,511</b>                  | <b>0</b>                     | <b>2,511</b>                  |
| 5-155    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-156    |           | <b>TOTAL DEPR NET OF CLEARING</b>                      |                  | <b>143,689,791</b>   | <b>(12,859,566)</b> | <b>130,730,224</b>     | <b>70,546,006</b>             | <b>0</b>                     | <b>70,546,006</b>             |
| 5-157    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-158    |           | <b>AMORTIZATIONS</b>                                   |                  |                      |                     |                        |                               |                              |                               |
| 5-159    |           | <b>LIMITED TERM PLANT</b>                              |                  |                      |                     |                        |                               |                              |                               |
| 5-160    | 404       | LEASEHOLD IMPROVEMENTS - PRODUCTION                    | D1               | 28,321               | 0                   | 28,321                 | 15,181                        | 0                            | 15,181                        |
| 5-161    |           | LEASEHOLD IMPROVEMENTS - GENERAL                       | PTD              | 328,658              | (0)                 | 328,658                | 178,018                       | 0                            | 178,018                       |
| 5-162    |           | <b>TOTAL LIMITED TERM PLANT</b>                        |                  | <b>356,979</b>       | <b>(0)</b>          | <b>356,979</b>         | <b>193,199</b>                | <b>0</b>                     | <b>193,199</b>                |
| 5-163    |           |                                                        |                  |                      |                     |                        |                               |                              |                               |
| 5-164    |           | <b>OTHER ELECTRIC PLANT</b>                            |                  |                      |                     |                        |                               |                              |                               |
| 5-165    | 405       | MISC INTANGIBLE PLANT                                  | 303              | 7,749,542            | 0                   | 7,749,542              | 4,194,873                     | 0                            | 4,194,873                     |
| 5-166    |           | OTHER PRODUCTION LAND RIGHTS                           | D1               | 625                  | 485                 | 1,110                  | 595                           | 0                            | 595                           |
| 5-167    | 405       | TRANSMISSION LAND RIGHTS                               | 350 LR           | 182,245              | 102,838             | 285,083                | 140,652                       | 0                            | 140,652                       |

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                               | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 5-168    | 405       | DISTRIBUTION LAND RIGHTS                  | 360 LR           | 187,453               | 133,352              | 320,805                 | 190,689                        | 0                             | 190,689                        |
| 5-169    |           | TOTAL OTHER ELECTRIC PLANT                |                  | 8,099,865             | 238,675              | 8,338,540               | 4,528,809                      | 0                             | 4,528,809                      |
| 5-170    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 5-171    | 407       | PLANT ACQUISITION ADJUSTMENTS             | 100 MO           | 194,085               | (194,085)            | 0                       | 0                              | 0                             | 0                              |
| 5-172    |           | IATAN NON-PLANT                           | 100 KS           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-173    |           |                                           | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-174    |           |                                           |                  | 194,085               | (194,085)            | 0                       | 0                              | 0                             | 0                              |
| 5-175    |           | TOTAL PLANT ACQUISITION ADJUST.           |                  |                       |                      |                         |                                |                               |                                |
| 5-176    |           |                                           | E1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-177    |           | AMORTIZATION OF (GAIN)/SALE - EMISSION CR |                  |                       |                      |                         |                                |                               |                                |
| 5-178    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 5-179    |           | CREDIT RATIO AMORTIZATIONS                |                  |                       |                      |                         |                                |                               |                                |
| 5-180    |           | CREDIT RATIO AMORTIZATION - MO            | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-181    |           | CREDIT RATIO AMORTIZATION - KS            | 100 KS           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 5-182    |           | TOTAL CREDIT RATIO AMORTIZATIONS          |                  |                       |                      |                         |                                |                               |                                |
| 5-178    |           |                                           |                  | 8,650,928             | 42,590               | 8,693,519               | 4,720,008                      | 0                             | 4,720,008                      |
| 5-179    |           | TOTAL AMORTIZATIONS                       |                  |                       |                      |                         |                                |                               |                                |
| 5-180    |           |                                           |                  | 152,340,720           | (12,916,977)         | 139,423,744             | 75,286,014                     | 0                             | 75,286,014                     |
| 5-181    |           | TOTAL DEPRECIATION & AMORTIZATIONS        |                  |                       |                      |                         |                                |                               |                                |

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO.                           | ACCT. NO. | DESCRIPTION                         | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|------------------------------------|-----------|-------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| TAXES OTHER THAN INCOME TAXES-ELEC |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-009                              |           | PROPERTY TAX                        |                  |                       |                      |                         |                                |                               |                                |
| 6-010                              |           | ELECTRIC                            | ELEC W/O W.C.    | 41,438,831            | 5,143,767            | 46,582,598              | 24,888,279                     | 0                             | 24,888,279                     |
| 6-011                              | 408       | ELECTRIC - WOLF CREEK               | D1               | 12,972,301            | 0                    | 12,972,301              | 6,953,688                      | 0                             | 6,953,688                      |
| 6-012                              |           | TOTAL PROPERTY TAX                  |                  | 54,411,132            | 5,143,767            | 59,554,899              | 31,841,966                     | 0                             | 31,841,966                     |
| 6-013                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-014                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-015                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-016                              |           | PAYROLL TAX                         |                  |                       |                      |                         |                                |                               |                                |
| 6-017                              |           | STATE UNEMPLOYMENT                  | SAL & WAGES      | 23,416                | 0                    | 23,416                  | 12,628                         | 0                             | 12,628                         |
| 6-018                              |           | FEDERAL UNEMPLOYMENT                | SAL & WAGES      | 111,623               | 0                    | 111,623                 | 60,194                         | 0                             | 60,194                         |
| 6-019                              |           | FICA                                | SAL & WAGES      | 10,704,395            | 495,221              | 11,199,616              | 5,772,458                      | 0                             | 5,772,458                      |
| 6-020                              |           | WOLF CREEK                          | D1               | 2,563,725             | 0                    | 2,563,725               | 1,374,282                      | 0                             | 1,374,282                      |
| 6-021                              |           | PAYROLL TAX CONTRA                  | SAL & WAGES      | (2,346,688)           | 0                    | (2,346,688)             | (1,265,476)                    | 0                             | (1,265,476)                    |
| 6-022                              |           | TOTAL PAYROLL TAX                   |                  | 10,581,251            | 495,221              | 11,076,472              | 5,954,065                      | 0                             | 5,954,065                      |
| 6-023                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-024                              |           | MISC. TAX                           |                  |                       |                      |                         |                                |                               |                                |
| 6-025                              |           | GROSS RECEIPTS TAX - RETAIL         | 100 MO           | 36,923,328            | (36,923,327)         | 1                       | 1                              | 0                             | 1                              |
| 6-026                              |           | STATE CAPITAL STOCK                 | TOTAL PLANT      | 261,160               | 0                    | 261,160                 | 141,400                        | 0                             | 141,400                        |
| 6-027                              |           | ENVIRONMENTAL TAX                   | TSFR 7-049       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 6-028                              |           | OTHER MISC                          | 100 MO           | 434                   | 0                    | 434                     | 434                            | 0                             | 434                            |
| 6-029                              |           | TOTAL MISC TAX                      |                  | 38,184,922            | (36,923,327)         | 261,595                 | 141,835                        | 0                             | 141,835                        |
| 6-030                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-031                              |           | TOTAL OTHER TAXES W/O EARNINGS TAX  |                  | 104,157,305           | (33,284,339)         | 70,872,966              | 37,937,866                     | 0                             | 37,937,866                     |
| 6-032                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-033                              |           | RECAP FOR INCOME TAXES              |                  |                       |                      |                         |                                |                               |                                |
| 6-034                              |           | OTHER TAXES W/O EARNINGS TAX        | TSFR 6-031       | 104,157,305           | (33,284,339)         | 70,872,966              | 37,937,866                     | 0                             | 37,937,866                     |
| 6-035                              |           | LESS ENVIRONMENTAL TAX              | TSFR 6-027       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 6-036                              |           | OTHER TAX W/O EARN. & ENVIR.        |                  | 104,157,305           | (33,284,339)         | 70,872,966              | 37,937,866                     | 0                             | 37,937,866                     |
| 6-037                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-038                              |           | RECAP OTHER TAXES                   |                  |                       |                      |                         |                                |                               |                                |
| 6-039                              |           | OTHER TAXES W/O EARNINGS TAX        | TSFR 6-031       | 104,157,305           | (33,284,339)         | 70,872,966              | 37,937,866                     | 0                             | 37,937,866                     |
| 6-040                              |           | KCMO EARNINGS TAX                   | TSFR 7-048       | 938,788               | (490,318)            | 448,470                 | 448,470                        | 343,883                       | 792,353                        |
| 6-041                              |           | TOTAL TAXES OTHER THAN INCOME TAX   |                  | 105,096,094           | (33,774,657)         | 71,321,437              | 38,386,337                     | 343,883                       | 38,730,219                     |
| 6-042                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-043                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-044                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-045                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-046                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-047                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-048                              |           |                                     |                  |                       |                      |                         |                                |                               |                                |
| 6-049                              |           | RECAPS FOR CASH WORKING CAPITAL     |                  |                       |                      |                         |                                |                               |                                |
| 6-050                              |           | TOTAL PAYROLL(TEX WOLF CREEK) STATE |                  |                       |                      |                         |                                |                               |                                |
| 6-051                              |           | CAPITAL STOCK & OTHER MISC TAXES    |                  |                       |                      |                         |                                |                               |                                |
| 6-052                              |           | STATE UNEMP. PAYROLL TAX            | TSFR 6-017       | 23,416                | 0                    | 23,416                  | 12,628                         | 0                             | 12,628                         |
| 6-053                              |           | FEDERAL UNEMP. PAYROLL TAX          | TSFR 6-018       | 111,623               | 0                    | 111,623                 | 60,194                         | 0                             | 60,194                         |
| 6-054                              |           | FICA                                | TSFR 6-019       | 10,704,395            | 495,221              | 11,199,616              | 5,772,458                      | 0                             | 5,772,458                      |
| 6-055                              |           | PAYROLL TAX CONTRA                  | TSFR 6-021       | (2,346,688)           | 0                    | (2,346,688)             | (1,265,476)                    | 0                             | (1,265,476)                    |
| 6-056                              |           | STATE CAPITAL STOCK TAX             | TSFR 6-026       | 261,160               | 0                    | 261,160                 | 141,400                        | 0                             | 141,400                        |
| 6-057                              |           | OTHER MISC TAXES                    | TSFR 6-028       | 434                   | 0                    | 434                     | 434                            | 0                             | 434                            |
| 6-058                              |           | TOTAL PAYROLL(TEX WOLF CREEK) STATE |                  |                       |                      |                         |                                |                               |                                |
| 6-059                              |           | CAPITAL STOCK & OTHER MISC TAXES    |                  | 8,259,121             | 495,221              | 8,754,342               | 4,721,637                      | 0                             | 4,721,637                      |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                                 | ALLOCATION BASIS | SYSTEM TOTAL COL. 801 | ADJUSTMENTS COL. 802 | ADJUSTED TOTAL COL. 803 | MISSOURI JURISDICTION COL. 804 | PROFORMA ADJUSTMENTS COL. 805 | PROFORMA JURISDICTION COL. 806 |
|----------|-----------|---------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 7-008    |           | <b>INCOME SUBJECT TO TAXATION</b>           |                  |                       |                      |                         |                                |                               |                                |
| 7-010    |           | REVENUES                                    | TSFR 2-046       | 1,151,500,873         | (69,509,819)         | 1,081,991,054           | 588,389,242                    | 55,800,000                    | 642,189,242                    |
| 7-011    |           |                                             |                  |                       |                      |                         |                                |                               |                                |
| 7-012    |           | DEDUCTIONS:                                 |                  |                       |                      |                         |                                |                               |                                |
| 7-013    |           | OPER & MAINT EXPENSES                       | TSFR 4-347       | 630,933,659           | 59,772,013           | 690,705,672             | 379,944,418                    | 320,236                       | 380,264,654                    |
| 7-014    |           | LESS: DEPR CHG THRU CLEARING-OP             | TSFR 5-154       | 1,524,344             | (1,519,859)          | 4,484                   | 2,511                          | 0                             | 2,511                          |
| 7-015    |           | LESS: NUCLEAR FUEL - AMORT                  | TSFR 4-089       | 13,763,860            | 0                    | 13,763,860              | 7,842,133                      | 0                             | 7,842,133                      |
| 7-016    |           | NET OPER & MAINT EXPENSES                   |                  | 615,645,456           | 61,251,872           | 676,897,328             | 372,099,774                    | 320,236                       | 372,420,010                    |
| 7-017    |           |                                             |                  |                       |                      |                         |                                |                               |                                |
| 7-018    |           | OTHER TAXES W/O EARNINGS & ENVIRON TAX      | TSFR 6-036       | 104,157,305           | (33,284,339)         | 70,872,966              | 37,937,866                     | 0                             | 37,937,866                     |
| 7-019    |           |                                             |                  |                       |                      |                         |                                |                               |                                |
| 7-020    |           | DEPRECIATION & AMORTIZATION                 |                  |                       |                      |                         |                                |                               |                                |
| 7-021    |           | NUCLEAR FUEL TAX AMORTIZATION               | E1               | 8,857,621             | 0                    | 8,857,621               | 5,046,741                      | 0                             | 5,046,741                      |
| 7-022    |           | STRAIGHT LINE TAX DEPRECIATION              | TOTAL PLANT      | 112,324,528           | 6,531,063            | 118,855,591             | 64,351,926                     | 0                             | 64,351,926                     |
| 7-023    |           | MO ADDITIONAL DEPRECIATION                  | TSFR 5-142       | 3,500,000             | (3,500,000)          | 0                       | 0                              | 0                             | 0                              |
| 7-024    |           | ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE | TSFR 5-043       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 7-025    |           | AMORT OF GAIN ON SALE OF EMISSION CR        | TSFR 5-177       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 7-026    |           | CREDIT RATIO AMORTIZATIONS                  | TSFR 5-182       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 7-027    |           | COST OF REMOVAL INCURRED ON PRE-81 PROP     | T&D              | 4,853,546             | 0                    | 4,853,546               | 2,581,796                      | 0                             | 2,581,796                      |
| 7-028    |           | COST OF REMOVAL PROVIDED FOR PRE-81 PROP    | T&D              | (3,228,117)           | (2,267,210)          | (5,495,327)             | (2,923,717)                    | 0                             | (2,923,717)                    |
| 7-029    |           | TOTAL DEPRECIATION & AMORTIZATION           |                  | 126,306,578           | 763,853              | 127,070,431             | 69,056,746                     | 0                             | 69,056,746                     |
| 7-030    |           |                                             |                  |                       |                      |                         |                                |                               |                                |
| 7-031    |           | PERMANENT TAX ITEMS                         |                  |                       |                      |                         |                                |                               |                                |
| 7-032    |           | MANUFACTURERS DEDUCTION                     | D1               | 3,935,000             | (1,404,000)          | 2,531,000               | 1,356,720                      | 0                             | 1,356,720                      |
| 7-033    |           | MEALS & ENT 50% DISALLOWED                  | SAL & WAGES      | (468,500)             | 0                    | (468,500)               | (251,565)                      | 0                             | (251,565)                      |
| 7-034    |           | TOTAL PERMANENT ITEMS                       |                  | 3,466,500             | (1,404,000)          | 2,062,500               | 1,105,155                      | 0                             | 1,105,155                      |
| 7-035    |           |                                             |                  |                       |                      |                         |                                |                               |                                |
| 7-036    |           | INTEREST & OTHER DEDUCTIONS                 |                  |                       |                      |                         |                                |                               |                                |
| 7-037    |           | INTEREST ON CUSTOMER DEPOSITS - MO          | TSFR 1-022       | 0                     | 483,950              | 483,950                 | 483,950                        | 0                             | 483,950                        |
| 7-038    |           | INTEREST ON CUSTOMER DEPOSITS - KS          | TSFR 1-023       | 0                     | 74,815               | 74,815                  | 0                              | 0                             | 0                              |
| 7-039    |           | OTHER BOOK DEDUCTIONS                       | TOTAL PLANT      | (54,414,688)          | 54,414,688           | 0                       | 0                              | 0                             | 0                              |
| 7-040    |           | INTEREST EXPENSE                            | %-037 * 1-057    | 60,395,629            | 2,716,969            | 63,112,598              | 33,309,285                     | (33,103)                      | 33,276,182                     |
| 7-041    |           |                                             |                  | 5,980,941             | 57,890,022           | 63,670,963              | 33,793,235                     | (33,103)                      | 33,760,132                     |
| 7-042    |           | TOTAL INTEREST & OTHER DEDUCTIONS           |                  |                       |                      |                         |                                |                               |                                |
| 7-043    |           |                                             |                  | 855,558,781           | 85,057,208           | 940,615,989             | 513,992,776                    | 287,134                       | 514,279,910                    |
| 7-044    |           | TOTAL DEDUCTIONS                            |                  |                       |                      |                         |                                |                               |                                |
| 7-045    |           |                                             |                  | 295,942,093           | (154,567,027)        | 141,375,066             | 72,396,466                     | 55,512,866                    | 127,909,332                    |
| 7-046    |           | <b>INCOME SUBJECT TO TAXATION</b>           |                  |                       |                      |                         |                                |                               |                                |
| 7-047    |           | KCMO EARNINGS TAX                           | 100 MO           | 938,788               | (490,318)            | 448,470                 | 448,470                        | 343,883                       | 792,353                        |
| 7-048    | 408       | ENVIRONMENTAL TAX                           | %-015 * 7-046    | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 7-049    |           |                                             |                  |                       |                      |                         |                                |                               |                                |
| 7-050    |           | <b>FEDERAL TAX CALCULATION</b>              |                  |                       |                      |                         |                                |                               |                                |
| 7-051    |           | NET TAXABLE INCOME                          | TSFR 7-046       | 295,942,093           | (154,567,027)        | 141,375,066             | 72,396,466                     | 55,512,866                    | 127,909,332                    |
| 7-052    |           | DEDUCT: STATE INCOME TAX                    | TSFR 7-065       | 15,408,981            | (7,807,457)          | 7,601,524               | 3,902,024                      | 2,886,973                     | 6,788,997                      |
| 7-053    |           | DEDUCT: CITY EARNINGS TAX                   | TSFR 7-048       | 938,788               | (490,318)            | 448,470                 | 448,470                        | 343,883                       | 792,353                        |
| 7-054    |           | FEDERAL TAXABLE INCOME                      |                  | 279,594,324           | (146,269,252)        | 133,325,072             | 68,045,972                     | 52,282,011                    | 120,327,982                    |
| 7-055    |           | FEDERAL TAX @ 35%                           | %-010 * 7-055    | 97,858,013            | (51,194,238)         | 46,663,775              | 23,816,090                     | 16,298,704                    | 42,114,794                     |
| 7-056    |           | DEDUCT: WIND PRODUCTION TAX CREDIT          | E1               | 0                     | 7,610,868            | 7,610,868               | 4,336,388                      | 0                             | 4,336,388                      |
| 7-057    |           | NET FEDERAL INCOME TAX                      |                  | 97,858,013            | (58,805,106)         | 39,052,907              | 19,479,702                     | 18,298,704                    | 37,778,406                     |
| 7-058    |           |                                             |                  |                       |                      |                         |                                |                               |                                |
| 7-059    |           | <b>STATE TAX CALCULATION</b>                |                  |                       |                      |                         |                                |                               |                                |
| 7-060    |           | NET TAXABLE INCOME                          | TSFR 7-046       | 295,942,093           | (154,567,027)        | 141,375,066             | 72,396,466                     | 55,512,866                    | 127,909,332                    |
| 7-061    |           |                                             |                  |                       |                      |                         |                                |                               |                                |



**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.**  
**MISSOURI REVENUE REQUIREMENT**  
**SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES**  
**2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                                          | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|------------------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 7-062    |           | DEDUCT: FEDERAL INCOME TAX @ 50%                     | %-012 * 7-058    | 48,929,007            | (29,402,553)         | 19,526,454              | 9,739,851                      | 9,149,352                     | 18,889,203                     |
| 7-063    |           | DEDUCT: CITY EARNINGS TAX @ 50%                      | %-013 * 7-048    | 469,394               | (245,159)            | 224,235                 | 224,235                        | 171,941                       | 396,176                        |
| 7-064    |           | STATE TAXABLE INCOME                                 |                  | 246,543,692           | (124,919,315)        | 121,624,377             | 62,432,380                     | 46,191,573                    | 108,622,953                    |
| 7-065    |           | STATE TAX @ 6.25%                                    | %-011 * 7-064    | 15,408,981            | (7,807,457)          | 7,601,524               | 3,902,024                      | 2,886,973                     | 6,788,997                      |
| 7-066    |           | <b>TOTAL FEDERAL &amp; STATE TAX</b>                 |                  | <b>113,246,984</b>    | <b>(66,612,563)</b>  | <b>46,634,431</b>       | <b>23,381,726</b>              | <b>21,185,677</b>             | <b>44,587,403</b>              |
| 7-067    | 409       | <b>TOTAL CURRENTLY PAYABLE TAXES</b>                 |                  | <b>114,295,782</b>    | <b>(67,102,881)</b>  | <b>47,192,901</b>       | <b>23,830,196</b>              | <b>21,528,560</b>             | <b>45,355,756</b>              |
| 7-068    |           |                                                      |                  |                       |                      |                         |                                |                               |                                |
| 7-069    |           |                                                      |                  |                       |                      |                         |                                |                               |                                |
| 7-070    |           |                                                      |                  |                       |                      |                         |                                |                               |                                |
| 7-071    | 410 - 411 | <b>DEFERRED INCOME TAXES</b>                         |                  |                       |                      |                         |                                |                               |                                |
| 7-072    |           | BOOK AMORTIZATION OF DEFERRED TAX                    | TOTAL PLANT      | (47,810,192)          |                      | 0                       | 0                              | 0                             | 0                              |
| 7-073    |           |                                                      |                  |                       |                      |                         |                                |                               |                                |
| 7-074    |           | TURNAROUND OF DIT ON BASIS DIFFERENCES               |                  |                       |                      |                         |                                |                               |                                |
| 7-075    |           | MO GROSS AFUDC                                       | 100 MO           | 0                     | (1,485,905)          | (1,485,905)             | (1,485,905)                    | 0                             | (1,485,905)                    |
| 7-076    |           | AFDC DEBT/CAP INT W/O FUEL & WC CONSTR               | ELEC W/O W.C.    | 0                     | (210,269)            | (210,269)               | (112,343)                      | 0                             | (112,343)                      |
| 7-077    |           | AFDC DEBT/CAP INT - NUCL FUEL                        | E1               | 0                     | (58,138)             | (58,138)                | (33,125)                       | 0                             | (33,125)                       |
| 7-078    |           | CIAC                                                 | T&D              | 0                     | 253,928              | 253,928                 | 135,075                        | 0                             | 135,075                        |
| 7-079    |           | REPAIR ALLOWANCE                                     | T&D              | 0                     | (830,136)            | (830,136)               | (441,583)                      | 0                             | (441,583)                      |
| 7-080    |           | REPAIR EXPENSE - WC                                  | W.C. PLANT       | 0                     | (275,732)            | (275,732)               | (154,808)                      | 0                             | (154,808)                      |
| 7-081    |           | REPAIR EXPENSE - PRODUCTION                          | PROD W/O W.C.    | 0                     | (1,042,151)          | (1,042,151)             | (558,636)                      | 0                             | (558,636)                      |
| 7-082    |           | CAPITALIZED BENEFITS - ALLOCATED                     | T&D              | 0                     | (58,057)             | (58,057)                | (30,883)                       | 0                             | (30,883)                       |
| 7-083    |           | CAPITALIZED BENEFITS - MISSOURI ONLY                 | 100 MO           | 0                     | (23,076)             | (23,076)                | (23,076)                       | 0                             | (23,076)                       |
| 7-084    |           | PROP. TAX CAP. - ASSIGNED -WC                        | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 7-085    |           | PROP. TAX CAPITALIZED - ASSIGNED                     | 100 MO           | 0                     | (510)                | (510)                   | (510)                          | 0                             | (510)                          |
| 7-086    |           | PROP. TAX CAPITALIZED - ALLOC. - WC                  | W.C. PLANT       | 0                     | (267,239)            | (267,239)               | (150,040)                      | 0                             | (150,040)                      |
| 7-087    |           | PROP. TAX CAPITALIZED - ALLOCATED                    | PROD W/O W.C.    | 0                     | (1,699)              | (1,699)                 | (911)                          | 0                             | (911)                          |
| 7-088    |           | OTHER A/C 282 ITEMS                                  | TOTAL PLANT      | 0                     | (1,556,505)          | (1,556,505)             | (842,738)                      | 0                             | (842,738)                      |
| 7-089    |           | ARAM DEFERRED TAX AMORTIZATION                       | TOTAL PLANT      | 0                     | (1,830,269)          | (1,830,269)             | (990,962)                      | 0                             | (990,962)                      |
| 7-090    |           | 3% ITC - KANSAS ONLY                                 | 100 KS           | 0                     | (9,297)              | (9,297)                 | 0                              | 0                             | 0                              |
| 7-091    |           | TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES         |                  | 0                     | (7,395,055)          | (7,395,055)             | (4,690,444)                    | 0                             | (4,690,444)                    |
| 7-092    |           |                                                      |                  |                       |                      |                         |                                |                               |                                |
| 7-093    |           | DEFERRED INVESTMENT TAX CR AMORT                     |                  |                       |                      |                         |                                |                               |                                |
| 7-094    | 411       | BOOK DEFERRED ITC AMORT                              | TOTAL PLANT      | (3,784,865)           | 3,784,865            | 0                       | 0                              | 0                             | 0                              |
| 7-095    |           | AMORTIZATION OF ITC                                  | ELEC W/O W.C.    | 0                     | (1,917,517)          | (1,917,517)             | (1,024,496)                    | 0                             | (1,024,496)                    |
| 7-096    |           | AMORTIZATION OF WC ITC                               | W.C. PLANT       | 0                     | (742,270)            | (742,270)               | (416,743)                      | 0                             | (416,743)                      |
| 7-097    |           | NET DEFERRED INVESTMENT TAX CR AMORT                 |                  | (3,784,865)           | 1,105,078            | (2,659,787)             | (1,441,239)                    | 0                             | (1,441,239)                    |
| 7-098    |           | <b>TOTAL DEFERRED TAXES</b>                          |                  | <b>(51,575,057)</b>   | <b>41,520,215</b>    | <b>(10,054,842)</b>     | <b>(6,131,683)</b>             | <b>0</b>                      | <b>(6,131,683)</b>             |
| 7-099    |           |                                                      |                  |                       |                      |                         |                                |                               |                                |
| 7-100    |           | <b>TOTAL INCOME TAXES LESS EARNING &amp; ENVIRON</b> |                  | <b>61,891,937</b>     | <b>(25,092,348)</b>  | <b>36,599,589</b>       | <b>17,250,042</b>              | <b>21,185,677</b>             | <b>38,435,720</b>              |
| 7-101    |           |                                                      |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.**  
**MISSOURI REVENUE REQUIREMENT**  
**SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                               | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 8-009    | 190       | ACCT 190 ACCUM DEFERRED TAX               |                  |                       |                      |                         |                                |                               |                                |
| 8-010    |           | WESTINGHOUSE ANTITRUST SETTLEMENT         | E1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 8-011    |           | NUCLEAR REFUELING OUTAGE ACCRUAL          | D2               | (3,003,439)           | (63,104)             | (3,066,543)             | (1,843,793)                    | 0                             | (1,843,793)                    |
| 8-012    |           | VACATION ACCRUAL                          | SAL & WAGES      | (4,230,122)           | (88,878)             | (4,319,000)             | (2,329,066)                    | 0                             | (2,329,066)                    |
| 8-013    |           | BAD DEBT RESERVE                          | 904              | (587,116)             | (11,915)             | (599,031)               | (408,825)                      | 0                             | (408,825)                      |
| 8-014    |           | TOTAL ACCT 190                            |                  | (7,800,677)           | (163,897)            | (7,964,574)             | (4,379,684)                    | 0                             | (4,379,684)                    |
| 8-015    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-016    | 281       | ACCELERATED AMORTIZATION                  | PROD W/O W.C.    | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 8-017    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-018    | 282       | LIBERALIZED DEPRECIATION                  |                  |                       |                      |                         |                                |                               |                                |
| 8-019    |           | METHOD/LIFE DEPRECIATION - NON WOLF CREEK | PTD W/O W.C.     | 286,824,084           | 26,433,309           | 313,257,393             | 167,278,090                    | 0                             | 167,278,090                    |
| 8-020    |           | METHOD/LIFE DEPRECIATION - WOLF CREEK     | D1               | 156,384,315           | (2,211,043)          | 154,173,272             | 82,843,221                     | 0                             | 82,843,221                     |
| 8-021    |           | WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS  | 100 KS           | 8,898,406             | 182,759              | 9,081,165               | 0                              | 0                             | 0                              |
| 8-022    |           | WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO  | 100 MO           | 1,613,666             | 33,904               | 1,647,570               | 1,647,570                      | 0                             | 1,647,570                      |
| 8-023    |           | NUCLEAR FUEL                              | E1               | 957,486               | 2,165                | 959,651                 | 546,773                        | 0                             | 546,773                        |
| 8-024    |           | RESERVE FOR MO RELATED \$3.5 M DEPR.      | 100 MO           | (12,473,689)          | (261,720)            | (12,735,419)            | (12,735,419)                   | 0                             | (12,735,419)                   |
| 8-025    |           | RESERVE FOR MO RELATED \$10.3M WC AMORT   | 100 MO           | (1,613,666)           | (33,904)             | (1,647,570)             | (1,647,570)                    | 0                             | (1,647,570)                    |
| 8-026    |           | TOTAL LIBERALIZED DEPRECIATION            |                  | 440,390,592           | 24,145,470           | 464,536,062             | 237,732,665                    | 0                             | 237,732,665                    |
| 8-027    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-028    |           | ACCUM DIT ON BASIS DIFFERENCES            |                  |                       |                      |                         |                                |                               |                                |
| 8-029    |           | GROSS AFDC - WOLF CREEK CONTRUCTION       | 100 MO           | 26,006,046            | 871,464              | 26,877,510              | 26,877,510                     | 0                             | 26,877,510                     |
| 8-030    |           | AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR  | E1               | 4,473,462             | 234,878              | 4,708,340               | 2,515,478                      | 0                             | 2,515,478                      |
| 8-031    |           | CIAC                                      | T&D              | 217,841               | 193                  | 218,034                 | 124,228                        | 0                             | 124,228                        |
| 8-032    |           | REPAIR ALLOWANCE                          | T&D              | (14,886,225)          | (686,488)            | (15,572,713)            | (8,283,752)                    | 0                             | (8,283,752)                    |
| 8-033    |           | REPAIR EXPENSE - WC                       | W.C. PLANT       | 39,192,075            | 2,354,925            | 41,547,000              | 22,100,519                     | 0                             | 22,100,519                     |
| 8-034    |           | REPAIR EXPENSE - PRODUCTION               | PROD W/O W.C.    | 8,619,581             | 175,368              | 8,794,949               | 4,937,872                      | 0                             | 4,937,872                      |
| 8-035    |           | PENSIONS CAPITALIZED-ASSIGNED             | 100 MO           | 27,107,859            | (526,404)            | 26,581,455              | 14,867,829                     | 0                             | 14,867,829                     |
| 8-036    |           | PAYROLL TAX CAPITALIZED-ASSIGNED          | T&D              | 887,381               | 681,600              | 1,568,981               | 360,977                        | 0                             | 360,977                        |
| 8-037    |           | PAYROLL TAX CAPITALIZED-ALLOATED          | 100 MO           | 697,639               | (455,585)            | 242,054                 | 362,570                        | 0                             | 362,570                        |
| 8-038    |           | PROP TAX CAPITALIZED-ASSIGNED - WC        | T&D              | 0                     | 572,528              | 572,528                 | 242,054                        | 0                             | 242,054                        |
| 8-039    |           | PROP TAX CAPITALIZED-ASSIGNED - WC        | 100 MO           | 0                     | 0                    | 0                       | 304,551                        | 0                             | 304,551                        |
| 8-040    |           | PROP TAX CAPITALIZED-ALLOATED             | 100 MO           | 0                     | 17,039               | 17,039                  | 0                              | 0                             | 0                              |
| 8-041    |           | PROP TAX CAPITALIZED-ALLOATED - WC        | W.C. PLANT       | 3,103,246             | 1,613,879            | 4,717,125               | 2,648,402                      | 0                             | 2,648,402                      |
| 8-042    |           | PROP TAX CAPITALIZED-ALLOATED             | PROD W/O W.C.    | 68,494                | (6,672)              | 61,822                  | 33,139                         | 0                             | 33,139                         |
| 8-043    |           | HEALTH & WELFARE CAPITALIZED              | T&D              | 404,875               | 56,778               | 461,653                 | 245,572                        | 0                             | 245,572                        |
| 8-044    |           | OTHER MISCELLANEOUS                       | TOTAL PLANT      | 18,152,445            | (115,150)            | 18,037,295              | 9,765,924                      | 0                             | 9,765,924                      |
| 8-045    |           | TOTAL ACCUM DIT ON BASIS DIFFERENCES      |                  | 114,044,719           | 5,416,650            | 119,461,369             | 77,119,912                     | 0                             | 77,119,912                     |
| 8-046    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-047    |           | TOTAL ACCT 282                            |                  | 554,435,311           | 29,562,120           | 583,997,431             | 314,852,576                    | 0                             | 314,852,576                    |
| 8-048    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-049    |           | 3% INVESTMENT TAX CREDIT                  | 100 KS           | 0                     | 7,108                | 7,108                   | 0                              | 0                             | 0                              |
| 8-050    | 255       |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-051    |           | MISC DEFERRED INCOME TAX (RATEBASE ITEMS) |                  |                       |                      |                         |                                |                               |                                |
| 8-052    | 283       | P & M / AMAX SETTLEMENT                   | E1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 8-053    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-054    |           | REG ASSET - DSM PROGRAMS - MO             | 100 MO           | 153,889               | 1,184,638            | 1,338,527               | 1,338,537                      | 0                             | 1,338,537                      |
| 8-055    |           | REG ASSET - DSM PROGRAMS - KS             | 100 KS           | 154,996               | (154,996)            | 0                       | 0                              | 0                             | 0                              |
| 8-056    |           | REG ASSET - REGULATORY EXP - MO           | 100 MO           | 144,819               | 434,931              | 579,750                 | 579,750                        | 0                             | 579,750                        |
| 8-057    |           | REG ASSET - REGULATORY EXP - KS           | 100 KS           | 144,780               | (144,780)            | 0                       | 0                              | 0                             | 0                              |
| 8-058    |           | JANUARY 2002 ICE STORM                    | 100 MO           | 1,858,255             | (1,274,129)          | 584,126                 | 584,126                        | 0                             | 584,126                        |
| 8-059    |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 8-060    |           | CREDIT RATIO AMORTIZATION - MO            | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 8-061    |           |                                           |                  |                       |                      |                         |                                |                               |                                |

**NP**

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                      | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|----------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 8-062    |           | CREDIT RATIO AMORTIZATION - KS   | 100 KS           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 8-063    |           | TOTAL ACCT 283 (RATEBASE ITEMS)  |                  | (24,782,847)          | (41,924,797)         | (66,707,644)            | (38,930,891)                   | 0                             | (38,930,891)                   |
| 8-064    |           |                                  |                  | 521,851,787           | (12,519,466)         | 509,332,321             | 273,542,001                    | 0                             | 273,542,001                    |
| 8-065    |           | TOTAL ACCUMULATED DEFERRED TAXES |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO.                | ACCT. NO. | DESCRIPTION                           | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|-------------------------|-----------|---------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| <b>PRODUCTION PLANT</b> |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-009                  |           | STEAM                                 |                  |                       |                      |                         |                                |                               |                                |
| 11-010                  | 310       | LAND & LAND RIGHTS                    | D1               | 9,068,918             | 0                    | 9,068,918               | 4,861,313                      | 0                             | 4,861,313                      |
| 11-011                  |           | TOTAL ACCOUNT 310                     |                  | 9,068,918             | 0                    | 9,068,918               | 4,861,313                      | 0                             | 4,861,313                      |
| 11-012                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-013                  | 311       | STRUCTURES & IMPROVEMENTS             | D1               | 84,798,473            | 670,000              | 85,468,473              | 45,814,620                     | 0                             | 45,814,620                     |
| 11-014                  |           | LEASE HOLD IMPROVEMENTS - P&M         | D1               | 245,144               | 0                    | 245,144                 | 131,407                        | 0                             | 131,407                        |
| 11-015                  |           | STRUCTURES & IMPROVEMENTS - H5        | D1               | 8,923,285             | 0                    | 8,923,285               | 4,783,248                      | 0                             | 4,783,248                      |
| 11-016                  |           | TOTAL ACCOUNT 311                     |                  | 93,968,902            | 670,000              | 94,638,902              | 50,729,276                     | 0                             | 50,729,276                     |
| 11-017                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-018                  | 312       | BOILER PLANT EQUIPMENT                | D1               | 533,830,877           | 5,778,000            | 539,609,877             | 289,253,109                    | 0                             | 289,253,109                    |
| 11-019                  |           | UNIT TRAINS                           | D2               | 129,045               | 0                    | 129,045                 | 69,174                         | 0                             | 69,174                         |
| 11-020                  |           | ACC EQUIPMENT                         | D1               | 33,284,328            | (360,000)            | 32,924,328              | 17,648,795                     | 0                             | 17,648,795                     |
| 11-021                  |           | BOILER PLANT EQUIPMENT - H5           | D1               | 235,432,917           | (630,000)            | 234,802,917             | 125,884,030                    | 0                             | 125,884,030                    |
| 11-022                  |           | TOTAL ACCOUNT 312                     |                  | 802,677,167           | 4,788,000            | 807,465,167             | 432,835,107                    | 0                             | 432,835,107                    |
| 11-023                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-024                  | 314       | TURBOGENERATOR UNITS                  | D1               | 219,922,514           | 2,209,000            | 222,131,514             | 119,071,636                    | 0                             | 119,071,636                    |
| 11-025                  |           | TOTAL ACCOUNT 314                     |                  | 219,922,514           | 2,209,000            | 222,131,514             | 119,071,636                    | 0                             | 119,071,636                    |
| 11-026                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-027                  | 315       | ACCESSORY ELECTRIC EQUIPMENT          | D1               | 86,582,624            | 236,000              | 86,818,624              | 46,538,357                     | 0                             | 46,538,357                     |
| 11-028                  |           | ACCESSORY ELECTRIC EQUIPMENT - H5     | D1               | 39,676,510            | (81,000)             | 39,595,510              | 21,224,823                     | 0                             | 21,224,823                     |
| 11-029                  |           | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | D1               | 10,798                | 0                    | 10,798                  | 5,788                          | 0                             | 5,788                          |
| 11-030                  |           | TOTAL ACCOUNT 315                     |                  | 126,269,932           | 155,000              | 126,424,932             | 67,768,968                     | 0                             | 67,768,968                     |
| 11-031                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-032                  | 316       | MISC. POWER PLANT EQUIPMENT           | D1               | 23,559,108            | 236,000              | 23,795,108              | 12,755,157                     | 0                             | 12,755,157                     |
| 11-033                  |           | MISC. POWER PLANT EQUIPMENT - H5      | D1               | 2,305,286             | (9,000)              | 2,296,286               | 1,230,904                      | 0                             | 1,230,904                      |
| 11-034                  |           | TOTAL ACCOUNT 316                     |                  | 25,864,394            | 227,000              | 26,091,394              | 13,986,061                     | 0                             | 13,986,061                     |
| 11-035                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-036                  |           | TOTAL STEAM PLANT                     |                  | 1,277,789,827         | 8,050,000            | 1,285,839,827           | 689,252,362                    | 0                             | 689,252,362                    |
| 11-037                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-038                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-039                  | 320       | NUCLEAR                               |                  |                       |                      |                         |                                |                               |                                |
| 11-040                  |           | LAND & LAND RIGHTS                    | D1               | 3,411,585             | 0                    | 3,411,585               | 1,828,750                      | 0                             | 1,828,750                      |
| 11-041                  |           | MISSOURI GROSS AFDC                   | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-042                  |           | TOTAL LAND & LAND RIGHTS              |                  | 3,411,585             | 0                    | 3,411,585               | 1,828,750                      | 0                             | 1,828,750                      |
| 11-043                  | 321       | STRUCTURES & IMPROVEMENTS             | D1               | 398,632,085           | 369,000              | 399,001,085             | 213,881,008                    | 0                             | 213,881,008                    |
| 11-044                  |           | MISSOURI GROSS AFDC                   | 100 MO           | 19,170,115            | 0                    | 19,170,115              | 19,170,115                     | 0                             | 19,170,115                     |
| 11-045                  |           | TOTAL STRUCTURES & IMPROVEMENTS       |                  | 417,802,200           | 369,000              | 418,171,200             | 233,051,123                    | 0                             | 233,051,123                    |
| 11-046                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-047                  | 322       | REACTOR PLANT EQUIPMENT               | D1               | 636,365,277           | 4,646,000            | 641,011,277             | 343,608,434                    | 0                             | 343,608,434                    |
| 11-048                  |           | MISSOURI GROSS AFDC                   | 100 MO           | 48,326,298            | 0                    | 48,326,298              | 48,326,298                     | 0                             | 48,326,298                     |
| 11-049                  |           | TOTAL REACTOR PLANT EQUIPMENT         |                  | 685,691,575           | 4,646,000            | 690,337,575             | 392,934,732                    | 0                             | 392,934,732                    |
| 11-050                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-051                  | 323       | TURBOGENERATOR UNITS                  | D1               | 166,318,279           | 2,214,000            | 168,532,279             | 90,340,240                     | 0                             | 90,340,240                     |
| 11-052                  |           | MISSOURI GROSS AFDC                   | 100 MO           | 5,851,539             | 0                    | 5,851,539               | 5,851,539                      | 0                             | 5,851,539                      |
| 11-053                  |           | TOTAL TURBOGENERATOR UNITS            |                  | 172,169,818           | 2,214,000            | 174,383,818             | 96,191,779                     | 0                             | 96,191,779                     |
| 11-054                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-055                  | 324       | ACCESSORY ELECT. EQUIPMENT            | D1               | 131,675,879           | (246,000)            | 131,429,879             | 70,451,826                     | 0                             | 70,451,826                     |
| 11-056                  |           | MISSOURI GROSS AFDC                   | 100 MO           | 6,565,120             | 0                    | 6,565,120               | 6,565,120                      | 0                             | 6,565,120                      |
| 11-057                  |           | TOTAL ACCESSORY ELEC. EQUIPMENT       |                  | 138,240,999           | (246,000)            | 137,994,999             | 77,016,946                     | 0                             | 77,016,946                     |
| 11-058                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 11-059                  | 325       | MISC POWER PLANT EQUIPMENT            | D1               | 68,646,089            | (578,000)            | 68,068,089              | 36,487,298                     | 0                             | 36,487,298                     |
| 11-060                  |           |                                       |                  |                       |                      |                         |                                |                               |                                |

# SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                          | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-061   |           | MISSOURI GROSS AFDC                  | 100 MO           | 1,164,764             | 0                    | 1,164,764               | 1,164,764                      | 0                             | 1,164,764                      |
| 11-062   |           | TOTAL MISC POWER PLANT EQUIPMENT     |                  | 69,810,853            | (578,000)            | 69,232,853              | 37,652,062                     | 0                             | 37,652,062                     |
| 11-063   |           | REGULATORY DISALLOWANCES             | D1               | (129,773,599)         | (6,238,362)          | (136,011,961)           | (72,908,010)                   | 0                             | (72,908,010)                   |
| 11-064   | 328       | MISSOURI GROSS AFDC                  | 100 MO           | (8,199,158)           | 0                    | (8,199,158)             | (8,199,158)                    | 0                             | (8,199,158)                    |
| 11-065   |           | TOTAL REGULATORY DISALLOWANCES       |                  | (137,972,757)         | (6,238,362)          | (144,211,119)           | (81,107,168)                   | 0                             | (81,107,168)                   |
| 11-066   |           | TOTAL NUCLEAR PRODUCTION PLANT       |                  | 1,349,154,273         | 166,638              | 1,349,320,911           | 757,568,223                    | 0                             | 757,568,223                    |
| 11-067   |           | OTHER PRODUCTION PLANT - CT          |                  |                       |                      |                         |                                |                               |                                |
| 11-068   |           | LAND - CT                            | D1               | 1,009,932             | 0                    | 1,009,932               | 541,365                        | 0                             | 541,365                        |
| 11-069   |           | LAND RIGHTS - CT                     | D1               | 93,269                | 0                    | 93,269                  | 49,986                         | 0                             | 49,986                         |
| 11-070   | 340       | STRUCTURES & IMPROVEMENTS - CT       | D1               | 916,454               | 0                    | 916,454                 | 491,257                        | 0                             | 491,257                        |
| 11-071   |           | FUEL HOLDERS, PRODUCERS AND ACC - CT | D1               | 5,750,824             | 83,000               | 5,833,824               | 3,127,170                      | 0                             | 3,127,170                      |
| 11-072   | 341       | GENERATORS - CT                      | D1               | 275,288,920           | (389,000)            | 274,877,920             | 147,345,881                    | 0                             | 147,345,881                    |
| 11-073   | 342       | ACCESSORY ELECTRIC EQUIPMENT - CT    | D1               | 8,603,051             | (54,000)             | 8,549,051               | 4,582,643                      | 0                             | 4,582,643                      |
| 11-074   | 344       | TOTAL OTHER PRODUCTION PLANT - CT    |                  | 291,640,450           | (380,000)            | 291,260,450             | 156,138,313                    | 0                             | 156,138,313                    |
| 11-075   | 345       | OTHER PRODUCTION PLANT - WIND        |                  |                       |                      |                         |                                |                               |                                |
| 11-076   |           | LAND - WIND                          | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-077   |           | LAND RIGHTS - WIND                   | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-078   | 340       | STRUCTURES & IMPROVEMENTS - WIND     | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-079   |           | GENERATORS - WIND                    | D1               | 0                     | 0                    | 0                       | 91,933,205                     | 0                             | 91,933,205                     |
| 11-080   | 341       | ACCESSORY ELECTRIC EQUIPMENT - WIND  | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-081   | 344       | TOTAL OTHER PRODUCTION PLANT - WIND  |                  | 0                     | 0                    | 0                       | 91,933,205                     | 0                             | 91,933,205                     |
| 11-082   | 345       | TOTAL PRODUCTION PLANT               |                  | 2,918,564,550         | 176,360,638          | 3,094,925,188           | 1,694,892,102                  | 0                             | 1,694,892,102                  |
| 11-083   |           | TRANSMISSION PLANT                   |                  |                       |                      |                         |                                |                               |                                |
| 11-084   |           | LAND AND LAND RIGHTS                 |                  |                       |                      |                         |                                |                               |                                |
| 11-085   | 350       | LAND                                 |                  |                       |                      |                         |                                |                               |                                |
| 11-086   |           | DISTRIBUTION RELATED - MO            | 100 MO           | 11,483                | 0                    | 11,483                  | 11,483                         | 0                             | 11,483                         |
| 11-087   |           | DISTRIBUTION RELATED - KS            | 100 KS           | 12,983                | 0                    | 12,983                  | 0                              | 0                             | 0                              |
| 11-088   |           | STEP-UP EQUIPMENT                    | D1               | 58,018                | 0                    | 58,018                  | 31,100                         | 0                             | 31,100                         |
| 11-089   |           | SUBSTATION EQUIPMENT                 | D3               | 675,882               | 0                    | 675,882                 | 362,193                        | 0                             | 362,193                        |
| 11-090   |           | OVERHEAD LINES                       | D3               | 763,989               | 0                    | 763,989                 | 409,530                        | 0                             | 409,530                        |
| 11-091   |           | TOTAL LAND                           |                  | 1,522,156             | 0                    | 1,522,156               | 814,306                        | 0                             | 814,306                        |
| 11-092   |           | LAND RIGHTS                          |                  |                       |                      |                         |                                |                               |                                |
| 11-093   |           | SUBSTATIONS                          | D3               | 381                   | 0                    | 381                     | 204                            | 0                             | 204                            |
| 11-094   |           | OVERHEAD LINES                       |                  |                       |                      |                         |                                |                               |                                |
| 11-095   |           | DISTRIBUTION RELATED - MO            | 100 MO           | 176,143               | 0                    | 176,143                 | 176,143                        | 0                             | 176,143                        |
| 11-096   |           | DISTRIBUTION RELATED - KS            | 100 KS           | 378,759               | 0                    | 378,759                 | 0                              | 0                             | 0                              |
| 11-097   |           | ALLOCATED                            | D3               | 21,720,615            | 0                    | 21,720,615              | 11,643,144                     | 0                             | 11,643,144                     |
| 11-098   |           | TOTAL LAND RIGHTS                    |                  | 22,275,898            | 0                    | 22,275,898              | 11,819,491                     | 0                             | 11,819,491                     |
| 11-099   |           | TOTAL ACCT 350                       |                  | 23,798,054            | 0                    | 23,798,054              | 12,633,797                     | 0                             | 12,633,797                     |
| 11-100   |           | STRUCTURES AND IMPROVEMENTS          |                  |                       |                      |                         |                                |                               |                                |
| 11-101   | 352       | DISTRIBUTION RELATED - MO            | 100 MO           | 87,850                | 0                    | 87,850                  | 87,850                         | 0                             | 87,850                         |
| 11-102   |           | DISTRIBUTION RELATED - KS            | 100 KS           | 62,913                | 0                    | 62,913                  | 0                              | 0                             | 0                              |
| 11-103   |           | STEP-UP EQUIPMENT                    | D1               | 404,626               | 0                    | 404,626                 | 216,896                        | 0                             | 216,896                        |
| 11-104   |           | TRANSMISSION EQUIPMENT               | D3               | 3,803,755             | (27,000)             | 3,803,755               | 2,038,969                      | 0                             | 2,038,969                      |
| 11-105   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-106   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-107   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-108   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-109   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-110   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-111   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-112   |           |                                      |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                             | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-----------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-113   |           | SUBTOTAL                                |                  | 4,386,143             | (27,000)             | 4,359,143               | 2,343,715                      | 0                             | 2,343,715                      |
| 11-114   |           | MO GROSS AFDC                           | 100 MO           | 15,694                | 0                    | 15,694                  | 15,694                         | 0                             | 15,694                         |
| 11-115   |           | TOTAL ACCT 352                          |                  | 4,401,837             | (27,000)             | 4,374,837               | 2,359,409                      | 0                             | 2,359,409                      |
| 11-116   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 353      |           | STATION EQUIPMENT                       |                  |                       |                      |                         |                                |                               |                                |
| 11-117   |           | DISTRIBUTION RELATED - MO               | 100 MO           | 2,785,514             | 0                    | 2,785,514               | 2,785,514                      | 0                             | 2,785,514                      |
| 11-118   |           | DISTRIBUTION RELATED - KS               | 100 KS           | 1,635,893             | 0                    | 1,635,893               | 0                              | 0                             | 0                              |
| 11-119   |           | STEP-UP EQUIPMENT                       | D1               | 12,443,185            | 0                    | 12,443,185              | 6,670,060                      | 0                             | 6,670,060                      |
| 11-120   |           | TRANSMISSION EQUIPMENT                  | D3               | 102,998,287           | 5,387,000            | 107,785,287             | 57,777,351                     | 0                             | 57,777,351                     |
| 11-121   |           | SUBTOTAL                                |                  | 119,262,880           | 5,387,000            | 124,649,880             | 67,232,925                     | 0                             | 67,232,925                     |
| 11-122   |           | MO GROSS AFDC                           | 100 MO           | 558,231               | 0                    | 558,231                 | 558,231                        | 0                             | 558,231                        |
| 11-123   |           | STATION EQUIP - COMMUN EQUIP (LIKE 397) | D3               | 5,851,135             | 0                    | 5,851,135               | 3,136,449                      | 0                             | 3,136,449                      |
| 11-124   |           | TOTAL ACCT 353                          |                  | 125,672,246           | 5,387,000            | 131,059,246             | 70,927,605                     | 0                             | 70,927,605                     |
| 11-125   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 11-126   |           | TOWERS AND FIXTURES                     |                  |                       |                      |                         |                                |                               |                                |
| 11-127   |           | MISSOURI                                | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-128   |           | ALLOCATED TRANSMISSION                  | D3               | 3,980,692             | (18,000)             | 3,962,692               | 2,124,166                      | 0                             | 2,124,166                      |
| 11-129   |           | TOTAL ACCT 354                          |                  | 3,980,692             | (18,000)             | 3,962,692               | 2,124,166                      | 0                             | 2,124,166                      |
| 11-130   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 11-131   |           | POLES AND FIXTURES                      |                  |                       |                      |                         |                                |                               |                                |
| 11-132   |           | DISTRIBUTION RELATED - MO               | 100 MO           | 3,617,234             | 0                    | 3,617,234               | 3,617,234                      | 0                             | 3,617,234                      |
| 11-133   |           | DISTRIBUTION RELATED - KS               | 100 KS           | 8,321,523             | 0                    | 8,321,523               | 0                              | 0                             | 0                              |
| 11-134   |           | TRANSMISSION EQUIPMENT                  | D3               | 76,740,647            | 5,166,000            | 81,906,647              | 43,905,335                     | 0                             | 43,905,335                     |
| 11-135   |           | SUBTOTAL                                |                  | 88,679,404            | 5,166,000            | 93,845,404              | 47,522,569                     | 0                             | 47,522,569                     |
| 11-136   |           | MO GROSS AFDC                           | 100 MO           | 3,506                 | 0                    | 3,506                   | 3,506                          | 0                             | 3,506                          |
| 11-137   |           | TOTAL ACCT 355                          |                  | 88,682,910            | 5,166,000            | 93,848,910              | 47,526,075                     | 0                             | 47,526,075                     |
| 11-138   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 356      |           | OVERHEAD CONDUCTORS AND DEVICES         |                  |                       |                      |                         |                                |                               |                                |
| 11-140   |           | DISTRIBUTION RELATED - MO               | 100 MO           | 3,755,115             | 0                    | 3,755,115               | 3,755,115                      | 0                             | 3,755,115                      |
| 11-141   |           | DISTRIBUTION RELATED - KS               | 100 KS           | 7,598,596             | 0                    | 7,598,596               | 0                              | 0                             | 0                              |
| 11-142   |           | TRANSMISSION EQUIPMENT                  | D3               | 62,668,693            | 5,639,000            | 68,307,693              | 36,615,736                     | 0                             | 36,615,736                     |
| 11-143   |           | SUBTOTAL                                |                  | 74,022,404            | 5,639,000            | 79,661,404              | 40,370,851                     | 0                             | 40,370,851                     |
| 11-144   |           | MO GROSS AFDC                           | 100 MO           | 2,552                 | 0                    | 2,552                   | 2,552                          | 0                             | 2,552                          |
| 11-145   |           | TOTAL ACCT 356                          |                  | 74,024,956            | 5,639,000            | 79,663,956              | 40,373,403                     | 0                             | 40,373,403                     |
| 11-146   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 11-147   |           | UNDERGROUND CONDUIT                     | D3               | 3,078,287             | (18,000)             | 3,060,287               | 1,640,440                      | 0                             | 1,640,440                      |
| 11-148   |           | UNDERGROUND CONDUCTORS & DEVICES        | D3               | 2,798,718             | (117,000)            | 2,681,718               | 1,437,511                      | 0                             | 1,437,511                      |
| 11-149   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 11-150   |           | TOTAL TRANSMISSION PLANT                |                  | 328,437,700           | 16,012,000           | 342,449,700             | 179,022,406                    | 0                             | 179,022,406                    |
| 11-151   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 11-152   |           | DISTRIBUTION PLANT                      |                  |                       |                      |                         |                                |                               |                                |
| 11-153   |           | LAND & LAND RIGHTS                      |                  |                       |                      |                         |                                |                               |                                |
| 11-154   |           | LAND (NON-DEPRECIABLE)                  |                  |                       |                      |                         |                                |                               |                                |
| 11-155   |           | MISSOURI                                | 100 MO           | 3,176,119             | (9,900)              | 3,166,219               | 3,166,219                      | 0                             | 3,166,219                      |
| 11-156   |           | SUBSTATIONS ASSIGNED                    | D1               | 347                   | 0                    | 347                     | 186                            | 0                             | 186                            |
| 11-157   |           | SUBSTATION - STEP-UP                    | D3               | 439,577               | 0                    | 439,577                 | 235,631                        | 0                             | 235,631                        |
| 11-158   |           | SUBS ALLOC- TRANSMISSION                |                  | 3,616,043             | (9,900)              | 3,606,143               | 3,402,037                      | 0                             | 3,402,037                      |
| 11-159   |           | TOTAL MISSOURI LAND                     |                  |                       |                      |                         |                                |                               |                                |
| 11-160   |           | KANSAS                                  | 100 KS           | 3,768,844             | (8,100)              | 3,760,744               | 0                              | 0                             | 0                              |
| 11-161   |           | SUBSTATIONS ASSIGNED                    | D3               | 568,665               | 0                    | 568,665                 | 304,828                        | 0                             | 304,828                        |
| 11-162   |           | SUBS ALLOC- TRANSMISSION                |                  |                       |                      |                         |                                |                               |                                |
| 11-163   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 11-164   |           |                                         |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                                   | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-----------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-165   |           | TOTAL KANSAS LAND                             |                  | 4,337,508             | (8,100)              | 4,329,408               | 304,828                        | 0                             | 304,828                        |
| 11-166   |           | LAND RIGHTS                                   |                  |                       |                      |                         |                                |                               |                                |
| 11-167   |           | MISSOURI (DEPRECIABLE)                        |                  |                       |                      |                         |                                |                               |                                |
| 11-168   |           | SUBSTATIONS                                   | 100 MO           | 2,137                 | 0                    | 2,137                   | 2,137                          | 0                             | 2,137                          |
| 11-169   |           | OVERHEAD LINES                                | 100 MO           | 8,785,362             | 0                    | 8,785,362               | 8,785,362                      | 0                             | 8,785,362                      |
| 11-170   |           | TOTAL MO LAND RIGHTS                          |                  | 8,787,499             | 0                    | 8,787,499               | 8,787,499                      | 0                             | 8,787,499                      |
| 11-171   |           | KANSAS (NON-DEPRECIABLE)                      |                  |                       |                      |                         |                                |                               |                                |
| 11-172   |           | SUBSTATIONS                                   | 100 KS           | 31                    | 0                    | 31                      | 0                              | 0                             | 0                              |
| 11-173   |           | OVERHEAD LINES                                | 100 KS           | 5,994,894             | 0                    | 5,994,894               | 0                              | 0                             | 0                              |
| 11-174   |           | ASSIGNED                                      | 100 WS           | 1,213                 | 0                    | 1,213                   | 0                              | 0                             | 0                              |
| 11-175   |           | WHOLESALE                                     |                  | 5,996,138             | 0                    | 5,996,138               | 0                              | 0                             | 0                              |
| 11-176   |           | TOTAL KS LAND RIGHTS                          |                  | 14,783,636            | 0                    | 14,783,636              | 8,787,499                      | 0                             | 8,787,499                      |
| 11-177   |           | TOTAL LAND RIGHTS                             |                  |                       |                      |                         |                                |                               |                                |
| 11-178   |           |                                               |                  |                       |                      |                         |                                |                               |                                |
| 11-179   |           |                                               |                  |                       |                      |                         |                                |                               |                                |
| 11-180   |           |                                               |                  |                       |                      |                         |                                |                               |                                |
| 11-181   |           | TOTAL ACCT 360                                |                  | 22,737,188            | (18,000)             | 22,719,188              | 12,494,363                     | 0                             | 12,494,363                     |
| 11-182   |           | STRUCTURES & IMPROVEMENTS                     |                  |                       |                      |                         |                                |                               |                                |
| 11-183   | 361       | MISSOURI                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-184   |           | ASSIGNED                                      | 100 MO           | 4,305,093             | (49,500)             | 4,255,593               | 4,255,593                      | 0                             | 4,255,593                      |
| 11-185   |           | STEP-UP EQUIPMENT                             | D1               | 471                   | 0                    | 471                     | 252                            | 0                             | 252                            |
| 11-186   |           | TRANSMISSION EQUIPMENT                        | D3               | 595,828               | 0                    | 595,828                 | 319,388                        | 0                             | 319,388                        |
| 11-187   |           | TOTAL MO STRUCT & IMPROVEMENTS                |                  | 4,901,392             | (49,500)             | 4,851,892               | 4,575,234                      | 0                             | 4,575,234                      |
| 11-188   |           | KANSAS                                        |                  |                       |                      |                         |                                |                               |                                |
| 11-189   |           | ASSIGNED                                      | 100 KS           | 4,312,190             | (40,500)             | 4,271,690               | 0                              | 0                             | 0                              |
| 11-190   |           | TRANSMISSION EQUIPMENT                        | D3               | 650,648               | 0                    | 650,648                 | 348,774                        | 0                             | 348,774                        |
| 11-191   |           | TOTAL KS STRUCT & IMPROVEMENTS                |                  | 4,962,837             | (40,500)             | 4,922,337               | 348,774                        | 0                             | 348,774                        |
| 11-192   |           | TOTAL ACCOUNT 361                             |                  | 9,864,229             | (90,000)             | 9,774,229               | 4,924,008                      | 0                             | 4,924,008                      |
| 11-193   |           | STATION EQUIPMENT                             |                  |                       |                      |                         |                                |                               |                                |
| 11-194   | 362       | MISSOURI                                      |                  |                       |                      |                         |                                |                               |                                |
| 11-195   |           | ASSIGNED                                      | 100 MO           | 72,454,306            | 1,535,050            | 73,989,356              | 73,989,356                     | 0                             | 73,989,356                     |
| 11-196   |           | STEP-UP EQUIPMENT                             | D1               | 8,113                 | 0                    | 8,113                   | 4,349                          | 0                             | 4,349                          |
| 11-197   |           | TRANSMISSION EQUIPMENT                        | D3               | 10,272,817            | 0                    | 10,272,817              | 5,506,653                      | 0                             | 5,506,653                      |
| 11-198   |           | TOTAL MO STATION EQUIPMENT                    |                  | 82,735,235            | 1,535,050            | 84,270,285              | 79,500,357                     | 0                             | 79,500,357                     |
| 11-199   |           | KANSAS                                        |                  |                       |                      |                         |                                |                               |                                |
| 11-200   |           | ASSIGNED                                      | 100 KS           | 51,586,659            | 1,255,950            | 52,842,609              | 0                              | 0                             | 0                              |
| 11-201   |           | TRANSMISSION EQUIPMENT                        | D3               | 8,029,253             | 0                    | 8,029,253               | 4,304,010                      | 0                             | 4,304,010                      |
| 11-202   |           | TOTAL KS STATION EQUIPMENT                    |                  | 59,595,912            | 1,255,950            | 60,851,862              | 4,304,010                      | 0                             | 4,304,010                      |
| 11-203   |           | SUBTOTAL ACCOUNT 362                          |                  | 142,331,147           | 2,791,000            | 145,122,147             | 83,804,367                     | 0                             | 83,804,367                     |
| 11-204   |           | STATION EQUIP - COMMUN EQUIP (LIKE 397)       |                  |                       |                      |                         |                                |                               |                                |
| 11-205   |           | MISSOURI                                      | 100 MO           | 1,713,110             | 0                    | 1,713,110               | 1,713,110                      | 0                             | 1,713,110                      |
| 11-206   |           | KANSAS                                        | 100 KS           | 1,593,735             | 0                    | 1,593,735               | 0                              | 0                             | 0                              |
| 11-207   |           | TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) |                  | 3,306,846             | 0                    | 3,306,846               | 1,713,110                      | 0                             | 1,713,110                      |
| 11-208   |           | TOTAL ACCOUNT 362                             |                  | 145,637,993           | 2,791,000            | 148,428,993             | 85,517,478                     | 0                             | 85,517,478                     |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.**  
**MISSOURI REVENUE REQUIREMENT**  
**SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                   | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-217   | 364       | POLES, TOWERS, & FIXTURES     |                  |                       |                      |                         |                                |                               |                                |
| 11-218   |           | MISSOURI                      | 100 MO           | 110,986,286           | 4,564,450            | 115,530,736             | 115,530,736                    | 0                             | 115,530,736                    |
| 11-219   |           | KANSAS                        |                  |                       |                      |                         |                                |                               |                                |
| 11-220   |           | WHOLESALE                     | 100 WS           | 106,393               | 0                    | 106,393                 | 0                              | 0                             | 0                              |
| 11-221   |           | RETAIL                        | 100 KS           | 98,483,280            | 3,734,550            | 100,217,830             | 0                              | 0                             | 0                              |
| 11-222   |           | TOTAL KS POLES, TOWERS & FIX  |                  | 98,589,673            | 3,734,550            | 100,324,223             | 0                              | 0                             | 0                              |
| 11-223   |           | TOTAL ACCOUNT 364             |                  | 207,555,959           | 8,299,000            | 215,854,959             | 115,530,736                    | 0                             | 115,530,736                    |
| 11-225   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-226   | 365       | OVERHEAD CONDUCTORS & DEVICES |                  |                       |                      |                         |                                |                               |                                |
| 11-227   |           | MISSOURI                      | 100 MO           | 94,077,196            | 4,027,650            | 98,104,846              | 98,104,846                     | 0                             | 98,104,846                     |
| 11-228   |           | KANSAS                        |                  |                       |                      |                         |                                |                               |                                |
| 11-229   |           | WHOLESALE                     | 100 WS           | 68,571                | 0                    | 68,571                  | 0                              | 0                             | 0                              |
| 11-230   |           | RETAIL                        | 100 KS           | 76,046,671            | 3,295,350            | 79,342,021              | 0                              | 0                             | 0                              |
| 11-231   |           | TOTAL KS OVERHEAD LINES       |                  | 76,115,242            | 3,295,350            | 79,410,592              | 0                              | 0                             | 0                              |
| 11-232   |           | TOTAL ACCOUNT 365             |                  | 170,192,438           | 7,323,000            | 177,515,438             | 98,104,846                     | 0                             | 98,104,846                     |
| 11-233   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-234   | 366       | UNDERGROUND CONDUIT           |                  |                       |                      |                         |                                |                               |                                |
| 11-235   |           | MISSOURI                      | 100 MO           | 71,093,458            | 3,182,650            | 74,276,308              | 74,276,308                     | 0                             | 74,276,308                     |
| 11-236   |           | KANSAS                        | 100 KS           | 61,929,454            | 2,804,150            | 64,533,604              | 0                              | 0                             | 0                              |
| 11-237   |           | TOTAL ACCOUNT 366             |                  | 133,022,912           | 5,787,000            | 138,809,912             | 74,276,308                     | 0                             | 74,276,308                     |
| 11-238   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-239   | 367       | UNDERGROUND CONDUCTORS & DEV. |                  |                       |                      |                         |                                |                               |                                |
| 11-240   |           | MISSOURI                      | 100 MO           | 146,212,605           | 3,931,950            | 150,144,555             | 150,144,555                    | 0                             | 150,144,555                    |
| 11-241   |           | KANSAS                        | 100 KS           | 143,846,412           | 3,217,050            | 147,063,462             | 0                              | 0                             | 0                              |
| 11-242   |           | TOTAL ACCOUNT 367             |                  | 290,059,017           | 7,149,000            | 297,208,017             | 150,144,555                    | 0                             | 150,144,555                    |
| 11-243   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-244   | 368       | LINE TRANSFORMERS             |                  |                       |                      |                         |                                |                               |                                |
| 11-245   |           | MISSOURI                      | 100 MO           | 26,370,832            | 628,650              | 26,999,482              | 26,999,482                     | 0                             | 26,999,482                     |
| 11-246   |           | RECORDED IN MISSOURI          | 100 MO           | 89,045,878            | 0                    | 89,045,878              | 89,045,878                     | 0                             | 89,045,878                     |
| 11-247   |           | ALLOCATED TO MISSOURI         | 100 MO           | 115,416,708           | 628,650              | 116,045,359             | 116,045,359                    | 0                             | 116,045,359                    |
| 11-248   |           | TOTAL MISSOURI                |                  |                       |                      |                         |                                |                               |                                |
| 11-249   |           | KANSAS                        |                  |                       |                      |                         |                                |                               |                                |
| 11-250   |           | RECORDED IN KANSAS            | 100 KS           | 17,930,568            | 514,350              | 18,444,918              | 0                              | 0                             | 0                              |
| 11-251   |           | ALLOCATED TO KANSAS           | 100 KS           | 65,628,041            | 0                    | 65,628,041              | 0                              | 0                             | 0                              |
| 11-252   |           | TOTAL KANSAS                  |                  | 83,558,610            | 514,350              | 84,072,960              | 0                              | 0                             | 0                              |
| 11-253   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-254   |           | WHOLESALE                     | 100 WS           | 27,050                | 0                    | 27,050                  | 0                              | 0                             | 0                              |
| 11-255   |           | TOTAL ACCOUNT 368             |                  | 199,002,369           | 1,143,000            | 200,145,369             | 116,045,359                    | 0                             | 116,045,359                    |
| 11-256   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-257   | 369       | SERVICES                      |                  |                       |                      |                         |                                |                               |                                |
| 11-258   |           | MISSOURI                      | 100 MO           | 38,222,835            | (108,900)            | 38,113,935              | 38,113,935                     | 0                             | 38,113,935                     |
| 11-259   |           | KANSAS                        | 100 KS           | 38,178,740            | (89,100)             | 38,089,640              | 0                              | 0                             | 0                              |
| 11-260   |           | TOTAL ACCOUNT 369             |                  | 77,401,575            | (198,000)            | 77,203,575              | 38,113,935                     | 0                             | 38,113,935                     |
| 11-261   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-262   | 370       | METERS                        |                  |                       |                      |                         |                                |                               |                                |
| 11-263   |           | MISSOURI                      | 100 MO           | 15,224,727            | (475,200)            | 14,749,527              | 14,749,527                     | 0                             | 14,749,527                     |
| 11-264   |           | RECORDED IN MISSOURI          | 100 MO           | 22,504,705            | 0                    | 22,504,705              | 22,504,705                     | 0                             | 22,504,705                     |
| 11-265   |           | ALLOCATED TO MISSOURI         |                  | 37,728,432            | (475,200)            | 37,253,232              | 37,254,232                     | 0                             | 37,254,232                     |
| 11-266   |           | TOTAL MO METERS               |                  |                       |                      |                         |                                |                               |                                |
| 11-267   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 11-268   |           |                               |                  |                       |                      |                         |                                |                               |                                |



**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                    | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-269   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-270   |           | KANSAS                         |                  |                       |                      |                         |                                |                               |                                |
| 11-271   |           | RECORDED IN KANSAS             | 100 KS           | 12,095,632            | (388,800)            | 11,706,832              | 0                              | 0                             | 0                              |
| 11-272   |           | ALLOCATED TO KANSAS            | 100 KS           | 18,895,565            | 0                    | 18,895,565              | 0                              | 0                             | 0                              |
| 11-273   |           | TOTAL KS METERS                |                  | 30,991,197            | (388,800)            | 30,602,397              | 0                              | 0                             | 0                              |
| 11-274   |           | WHOLESALE                      |                  |                       |                      |                         |                                |                               |                                |
| 11-275   |           |                                | 100 WS           | 155,184               | 0                    | 155,184                 | 0                              | 0                             | 0                              |
| 11-276   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-277   |           | TOTAL ACCOUNT 370              |                  | 68,875,813            | (864,000)            | 68,011,813              | 37,254,232                     | 0                             | 37,254,232                     |
| 11-278   |           | INSTALLATION ON CUST. PREMISES |                  |                       |                      |                         |                                |                               |                                |
| 11-279   | 371       | MISSOURI                       | 100 MO           | 6,568,409             | 64,350               | 6,632,759               | 6,632,759                      | 0                             | 6,632,759                      |
| 11-280   |           | KANSAS                         | 100 KS           | 2,333,216             | 52,650               | 2,385,866               | 0                              | 0                             | 0                              |
| 11-281   |           | TOTAL ACCOUNT 371              |                  | 8,901,625             | 117,000              | 9,018,625               | 6,632,759                      | 0                             | 6,632,759                      |
| 11-282   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-283   |           | STREET LIGHTS & SIGNAL SYSTEMS |                  |                       |                      |                         |                                |                               |                                |
| 11-284   | 373       | MISSOURI                       | 100 MO           | 6,713,545             | (128,700)            | 6,584,845               | 6,584,845                      | 0                             | 6,584,845                      |
| 11-285   |           | KANSAS                         | 100 KS           | 28,512,011            | (105,300)            | 28,406,711              | 0                              | 0                             | 0                              |
| 11-286   |           | TOTAL ACCOUNT 373              |                  | 33,225,556            | (234,000)            | 32,991,556              | 6,584,845                      | 0                             | 6,584,845                      |
| 11-287   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-288   |           | TOTAL DISTRIBUTION PLANT       |                  | 1,366,476,874         | 31,205,000           | 1,397,681,874           | 746,623,424                    | 0                             | 746,623,424                    |
| 11-289   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-290   |           | TOTAL TRANS & DIST. PLANT      |                  | 1,692,914,374         | 47,217,000           | 1,740,131,374           | 925,645,830                    | 0                             | 925,645,830                    |
| 11-291   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-292   |           | TOTAL PROD, TRANS & DIST PLANT |                  | 4,611,478,924         | 226,577,638          | 4,838,056,562           | 2,620,537,932                  | 0                             | 2,620,537,932                  |
| 11-293   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-294   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-295   |           | GENERAL PLANT                  |                  |                       |                      |                         |                                |                               |                                |
| 11-296   |           | LAND AND LAND RIGHTS           | PTD              | 2,254,428             | 0                    | 2,254,428               | 1,221,112                      | 0                             | 1,221,112                      |
| 11-297   | 389       | STRUCTURES AND IMPROVEMENTS    | PTD              | 50,407,570            | (461,000)            | 49,946,570              | 27,053,607                     | 0                             | 27,053,607                     |
| 11-298   | 390       | LEASEHOLD IMPROVEMENTS         | PTD              | 3,420,051             | 0                    | 3,420,051               | 1,852,474                      | 0                             | 1,852,474                      |
| 11-299   |           | TOTAL ACCT 390                 |                  | 53,827,621            | (461,000)            | 53,366,621              | 28,906,081                     | 0                             | 28,906,081                     |
| 11-300   | 391       | OFFICE FURNITURE & EQUIPMENT   | PTD              | 12,278,631            | 284,000              | 12,562,631              | 6,804,561                      | 0                             | 6,804,561                      |
| 11-301   | 392       | TRANSPORTATION EQUIPMENT       | T&D              | 24,539,563            | 4,581,000            | 29,120,563              | 15,490,398                     | 0                             | 15,490,398                     |
| 11-302   | 393       | STORES EQUIPMENT               | PTD              | 690,273               | (18,000)             | 672,273                 | 342,471                        | 0                             | 342,471                        |
| 11-303   | 394       | TOOLS, SHOP & GARAGE EQUIPMENT | PTD              | 3,063,415             | 466,000              | 3,529,415               | 1,911,711                      | 0                             | 1,911,711                      |
| 11-304   | 395       | LABORATORY EQUIPMENT           | PTD              | 4,602,536             | (63,000)             | 4,539,536               | 2,458,844                      | 0                             | 2,458,844                      |
| 11-305   | 396       | POWER OPERATED EQUIPMENT       | T&D              | 10,212,261            | (598,000)            | 9,614,261               | 5,135,490                      | 0                             | 5,135,490                      |
| 11-306   | 397       | COMMUNICATIONS EQUIPMENT       |                  |                       |                      |                         |                                |                               |                                |
| 11-307   |           | ALLOCATED                      | T&D              | 74,466,396            | 1,734,000            | 76,200,396              | 40,534,054                     | 0                             | 40,534,054                     |
| 11-308   |           | MO GROSS AFDC                  | 100 MO           | 9,280                 | 0                    | 9,280                   | 9,280                          | 0                             | 9,280                          |
| 11-309   |           | TOTAL ACCT 397                 |                  | 74,475,676            | 1,734,000            | 76,209,676              | 40,543,334                     | 0                             | 40,543,334                     |
| 11-310   | 398       | MISCELLANEOUS EQUIPMENT        | PTD              | 193,410               | (18,000)             | 175,410                 | 95,011                         | 0                             | 95,011                         |
| 11-311   | 399       | OTHER TANGIBLE PROPERTY        | 100 MO           | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-312   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-313   |           | TOTAL GENERAL PLANT            |                  | 186,097,812           | 5,947,000            | 192,044,812             | 102,909,013                    | 0                             | 102,909,013                    |
| 11-314   |           |                                |                  |                       |                      |                         |                                |                               |                                |
| 11-315   |           | INTANGIBLE PLANT               |                  |                       |                      |                         |                                |                               |                                |
| 11-316   | 301       | ORGANIZATION                   | PTD              | 72,186                | 0                    | 72,186                  | 39,100                         | 0                             | 39,100                         |
| 11-317   | 302       | FRANCHISES & CONSENTS          |                  |                       |                      |                         |                                |                               |                                |
| 11-318   |           | MISSOURI                       | 100 MO           | 22,937                | 0                    | 22,937                  | 22,937                         | 0                             | 22,937                         |
| 11-319   |           | OTHER                          | TRAN PLANT       | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-320   |           |                                |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO.                             | ACCT. NO. | DESCRIPTION                               | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|--------------------------------------|-----------|-------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-321                               |           | TOTAL ACCOUNT 302                         |                  | 22,937                | 0                    | 22,937                  | 22,937                         | 0                             | 22,937                         |
| 11-322                               |           | MISC. INTANGIBLE PLANT                    |                  |                       |                      |                         |                                |                               |                                |
| 11-323                               | 303       | 5-YR SOFTWARE                             |                  |                       |                      |                         |                                |                               |                                |
| 11-324                               |           | CUSTOMER RELATED                          | C2               | 12,651,765            | 0                    | 12,651,765              | 6,776,924                      | 0                             | 6,776,924                      |
| 11-325                               |           | ENERGY RELATED                            | E1               | 2,969,903             | 0                    | 2,969,903               | 1,692,140                      | 0                             | 1,692,140                      |
| 11-326                               |           | DEMAND RELATED                            | D1               | 17,154,097            | 2,351,100            | 19,505,197              | 10,455,589                     | 0                             | 10,455,589                     |
| 11-327                               |           | CORPORATE SOFTWARE                        | SAL & WAGES      | 9,268,179             | 0                    | 9,268,179               | 4,997,963                      | 0                             | 4,997,963                      |
| 11-328                               |           | TRANSMISSION RELATED                      | D3               | 407,281               | 0                    | 407,281                 | 218,319                        | 0                             | 218,319                        |
| 11-329                               |           | TOTAL 5-YR SOFTWARE                       |                  | 42,451,225            | 2,351,100            | 44,802,325              | 24,140,935                     | 0                             | 24,140,935                     |
| 11-331                               |           | 10-YR SOFTWARE                            |                  |                       |                      |                         |                                |                               |                                |
| 11-332                               |           | CUSTOMER RELATED                          | C2               | 39,807,708            | 414,900              | 40,222,608              | 21,545,260                     | 0                             | 21,545,260                     |
| 11-333                               |           | ENERGY RELATED                            | E1               | 12,043,344            | 0                    | 12,043,344              | 6,861,847                      | 0                             | 6,861,847                      |
| 11-334                               |           | TOTAL 10-YR SOFTWARE                      |                  | 51,851,052            | 414,900              | 52,265,952              | 28,407,107                     | 0                             | 28,407,107                     |
| 11-336                               |           | INTANGIBLE ACC EQUIP (LIKE 345)           | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-337                               |           | INTANGIBLE SUBSTATION EQUIP (LIKE 353)    | D3               | 837,350               | 0                    | 837,350                 | 448,854                        | 0                             | 448,854                        |
| 11-338                               |           | INTANGIBLE COMMUNICATION EQUIP (LIKE 353) | T&D              | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-339                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-340                               |           | TOTAL MISC. INTANGIBLE PLANT              |                  | 95,139,627            | 2,766,000            | 97,905,627              | 52,996,896                     | 0                             | 52,996,896                     |
| 11-342                               |           | TOTAL INTANGIBLE PLANT                    |                  | 95,234,750            | 2,766,000            | 98,000,750              | 53,058,932                     | 0                             | 53,058,932                     |
| 11-343                               |           | ELECTRIC ACQUISITION ADJUSTMENT           | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 11-344                               |           | TOTAL ELECTRIC PLANT IN SERVICE           |                  | 4,892,911,486         | 235,290,638          | 5,128,102,124           | 2,776,505,877                  | 0                             | 2,776,505,877                  |
| 11-345                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-346                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-347                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-348                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-349                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-350                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-351                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-352                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-353                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-354                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-355                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-356                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-357                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-358                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-359                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-360                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-361                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-362                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-363                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-364                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-365                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-366                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-367                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-368                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-369                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 11-370                               |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| RECAPS FOR TAX ALLOCATIONS:          |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| PRODUCTION PLANT                     |           |                                           |                  | 2,978,564,550         | 179,360,638          | 3,087,925,188           | 1,694,892,102                  | 0                             | 1,694,892,102                  |
| LESS: WOLF CREEK                     |           |                                           |                  | 1,349,154,273         | 166,638              | 1,349,320,911           | 757,588,223                    | 0                             | 757,588,223                    |
| PRODUCTION PLANT W/O WOLF CREEK      |           |                                           |                  | 1,599,410,277         | 179,194,000          | 1,748,604,277           | 937,323,879                    | 0                             | 937,323,879                    |
| TOTAL ELECTRIC PLANT                 |           |                                           |                  | 4,892,911,486         | 235,290,638          | 5,128,102,124           | 2,776,505,877                  | 0                             | 2,776,505,877                  |
| LESS: WOLF CREEK                     |           |                                           |                  | 1,349,154,273         | 166,638              | 1,349,320,911           | 757,588,223                    | 0                             | 757,588,223                    |
| TOTAL ELECTRIC PLANT W/O WOLF CRK    |           |                                           |                  | 3,543,657,213         | 235,124,000          | 3,778,781,213           | 2,018,937,655                  | 0                             | 2,018,937,655                  |
| PROD., TRANS., AND DIST.             |           |                                           |                  | 4,611,478,924         | 226,577,638          | 4,838,056,562           | 2,620,537,932                  | 0                             | 2,620,537,932                  |
| LESS: WOLF CREEK                     |           |                                           |                  | 1,349,154,273         | 166,638              | 1,349,320,911           | 757,588,223                    | 0                             | 757,588,223                    |
| PTD W/O WOLF CREEK                   |           |                                           |                  | 3,262,324,651         | 226,411,000          | 3,488,735,651           | 1,862,969,710                  | 0                             | 1,862,969,710                  |
| TOTAL ELECTRIC PLANT IN SERVICE      |           |                                           |                  | 4,892,911,486         | 235,290,638          | 5,128,102,124           | 2,776,505,877                  | 0                             | 2,776,505,877                  |
| TOTAL ACCUMULATED DEPRECIATION       |           |                                           |                  | 2,293,126,366         | (16,443,830)         | 2,276,682,536           | 1,262,918,031                  | 0                             | 1,262,918,031                  |
| NET PLANT                            |           |                                           |                  | 2,599,885,120         | 251,734,468          | 2,851,419,588           | 1,513,587,846                  | 0                             | 1,513,587,846                  |
| SUBTOTAL PROD., TRANS., DIST., & GEN |           |                                           |                  | 4,797,576,736         | 232,524,638          | 5,030,101,374           | 2,723,446,945                  | 0                             | 2,723,446,945                  |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                           | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 12-009   |           | <b>PRODUCTION</b>                     |                  |                       |                      |                         |                                |                               |                                |
| 12-010   |           | <b>STEAM PRODUCTION</b>               |                  |                       |                      |                         |                                |                               |                                |
| 12-011   | 311       | STRUCTURES & IMPROVEMENTS             | D1               | 40,215,973            | 1,182,312            | 41,398,284              | 22,191,185                     | 0                             | 22,191,185                     |
| 12-012   |           | LEASE HOLD IMPROVEMENTS - P&M         | D1               | 101,021               | 22,159               | 123,180                 | 66,029                         | 0                             | 66,029                         |
| 12-013   |           | STRUCTURES & IMPROVEMENTS - HS        | D1               | 7,177,229             | 28,785               | 7,206,014               | 3,862,720                      | 0                             | 3,862,720                      |
| 12-014   |           | TOTAL ACCOUNT 311                     |                  | 47,494,222            | 1,233,256            | 48,727,478              | 26,119,934                     | 0                             | 26,119,934                     |
| 12-015   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-016   | 312       | BOILER PLANT EQUIPMENT                | D1               | 325,720,689           | (7,824,294)          | 318,096,395             | 170,512,763                    | 0                             | 170,512,763                    |
| 12-017   |           | UNIT TRAINS                           | D2               | 129,045               | 0                    | 129,045                 | 69,174                         | 0                             | 69,174                         |
| 12-018   |           | AQC EQUIPMENT                         | D1               | 53,752,427            | (12,837,258)         | 40,915,169              | 21,932,215                     | 0                             | 21,932,215                     |
| 12-019   |           | BOILER PLANT EQUIPMENT - HS           | D1               | 181,681,915           | 911,005              | 182,572,920             | 97,866,601                     | 0                             | 97,866,601                     |
| 12-020   |           | TOTAL ACCOUNT 312                     |                  | 561,264,077           | (19,550,546)         | 541,713,529             | 290,380,753                    | 0                             | 290,380,753                    |
| 12-021   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-022   | 314       | TURBOGENERATOR UNITS                  | D1               | 90,185,120            | 12,273,467           | 102,458,587             | 54,922,020                     | 0                             | 54,922,020                     |
| 12-023   |           | TOTAL ACCOUNT 314                     |                  | 90,185,120            | 12,273,467           | 102,458,587             | 54,922,020                     | 0                             | 54,922,020                     |
| 12-024   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-025   | 315       | ACCESSORY ELECTRIC EQUIPMENT          | D1               | 24,166,551            | 3,026,473            | 27,193,024              | 14,576,580                     | 0                             | 14,576,580                     |
| 12-026   |           | ACCESSORY ELECTRIC EQUIPMENT - HS     | D1               | 30,278,329            | 165,331              | 30,443,660              | 16,319,055                     | 0                             | 16,319,055                     |
| 12-027   |           | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | D1               | 806                   | 585                  | 1,190                   | 638                            | 0                             | 638                            |
| 12-028   |           | TOTAL ACCOUNT 315                     |                  | 54,445,485            | 3,192,389            | 57,637,874              | 30,896,274                     | 0                             | 30,896,274                     |
| 12-029   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-030   | 316       | MISC POWER PLANT EQUIPMENT            | D1               | 10,585,932            | (291,008)            | 10,274,924              | 5,507,782                      | 0                             | 5,507,782                      |
| 12-031   |           | MISC POWER PLANT EQUIPMENT - HS       | D1               | 1,769,159             | 5,370                | 1,774,529               | 951,221                        | 0                             | 951,221                        |
| 12-032   |           | TOTAL ACCOUNT 316                     |                  | 12,355,092            | (285,638)            | 12,049,453              | 6,459,003                      | 0                             | 6,459,003                      |
| 12-033   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-034   |           | <b>TOTAL STEAM PRODUCTION</b>         |                  | <b>765,723,986</b>    | <b>(3,137,074)</b>   | <b>762,586,922</b>      | <b>408,777,984</b>             | <b>0</b>                      | <b>408,777,984</b>             |
| 12-035   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-036   |           | <b>NUCLEAR PRODUCTION</b>             |                  |                       |                      |                         |                                |                               |                                |
| 12-037   | 321       | STRUCTURES & IMPROVEMENTS             | D1               | 211,754,419           | (1,027,246)          | 210,727,174             | 112,958,440                    | 0                             | 112,958,440                    |
| 12-038   |           | MISSOURI GROSS AFDC                   | 100 MO           | 9,682,518             | 100,643              | 9,783,161               | 9,783,161                      | 0                             | 9,783,161                      |
| 12-039   |           | TOTAL STRUCTURES & IMPROVEMENTS       |                  | 221,436,938           | (926,603)            | 220,510,335             | 122,741,602                    | 0                             | 122,741,602                    |
| 12-040   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-041   | 322       | REACTOR PLANT EQUIPMENT               | D1               | 324,470,369           | (3,877,958)          | 320,592,411             | 171,850,731                    | 0                             | 171,850,731                    |
| 12-042   |           | MISSOURI GROSS AFDC                   | 100 MO           | 25,643,046            | 360,492              | 26,003,538              | 26,003,538                     | 0                             | 26,003,538                     |
| 12-043   |           | MISSOURI 40YR->60YR AMORT             | 100 MO           | 0                     | 12,016,662           | 12,016,662              | 12,016,662                     | 0                             | 12,016,662                     |
| 12-044   |           | TOTAL REACTOR PLANT EQUIPMENT         |                  | 350,113,415           | 8,489,196            | 358,612,611             | 209,870,931                    | 0                             | 209,870,931                    |
| 12-045   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-046   | 323       | TURBOGENERATOR UNITS                  | D1               | 100,294,020           | (648,892)            | 99,644,128              | 53,413,355                     | 0                             | 53,413,355                     |
| 12-047   |           | MISSOURI GROSS AFDC                   | 100 MO           | 4,733,539             | 57,979               | 4,791,517               | 4,791,517                      | 0                             | 4,791,517                      |
| 12-048   |           | TOTAL TURBOGENERATOR UNITS            |                  | 105,027,558           | (591,913)            | 104,435,645             | 58,204,872                     | 0                             | 58,204,872                     |
| 12-049   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-050   | 324       | ACCESSORY ELECTRIC EQUIPMENT          | D1               | 61,836,805            | (1,281,966)          | 60,574,838              | 32,470,807                     | 0                             | 32,470,807                     |
| 12-051   |           | MISSOURI GROSS AFDC                   | 100 MO           | 3,074,620             | 49,620               | 3,124,240               | 3,124,240                      | 0                             | 3,124,240                      |
| 12-052   |           | TOTAL ACCESSORY ELECT EQUIP           |                  | 64,911,425            | (1,212,347)          | 63,699,078              | 35,594,847                     | 0                             | 35,594,847                     |
| 12-053   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-054   | 325       | MISCELLANEOUS POWER PLANT EQUIP       | D1               | 14,862,933            | (145,133)            | 14,717,800              | 7,889,346                      | 0                             | 7,889,346                      |
| 12-055   |           | MISSOURI GROSS AFDC                   | 100 MO           | 446,719               | 17,123               | 463,842                 | 463,842                        | 0                             | 463,842                        |
| 12-056   |           | TOTAL MISC POWER PLANT EQUIP          |                  | 15,309,651            | (128,010)            | 15,181,641              | 8,353,188                      | 0                             | 8,353,188                      |
| 12-057   |           |                                       |                  |                       |                      |                         |                                |                               |                                |
| 12-058   | 328       | REGULATORY DISALLOWANCES              | D1               | (69,240,274)          | (3,004,808)          | (72,245,082)            | (38,726,338)                   | 0                             | (38,726,338)                   |
| 12-059   |           | MISSOURI GROSS AFDC                   | 100 MO           | (4,445,749)           | (64,103)             | (4,509,851)             | (4,509,851)                    | 0                             | (4,509,851)                    |
| 12-060   |           | TOTAL REGULATORY DISALLOWANCES        |                  | (73,686,022)          | (3,068,911)          | (76,754,933)            | (43,236,190)                   | 0                             | (43,236,190)                   |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                             | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-----------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 12-061   |           | TOTAL NUCLEAR PRODUCTION                |                  | 683,112,965           | 2,571,413            | 685,684,378             | 391,528,250                    | 0                             | 391,528,250                    |
| 12-062   |           | OTHER PRODUCTION PLANT - CT             |                  |                       |                      |                         |                                |                               |                                |
| 12-063   |           | LAND & LAND RIGHTS - CT                 |                  |                       |                      |                         |                                |                               |                                |
| 12-064   |           | STRUCTURES & IMPROVEMENTS - CT          | D1               | 1,891                 | 1,832                | 3,723                   | 1,996                          | 0                             | 1,996                          |
| 12-065   | 340       | FUEL HOLDERS, PRODUCERS AND ACC - CT    | D1               | 189,269               | 30,429               | 199,698                 | 107,046                        | 0                             | 107,046                        |
| 12-066   | 341       | GENERATORS - CT                         | D1               | 1,902,225             | 180,650              | 2,082,875               | 1,116,507                      | 0                             | 1,116,507                      |
| 12-067   | 342       | ACCESSORY ELECTRIC EQUIPMENT - CT       | D1               | 57,112,102            | 8,518,375            | 65,630,477              | 35,180,638                     | 0                             | 35,180,638                     |
| 12-068   | 343       | TOTAL OTHER PRODUCTION PLANT - CT       | D1               | 6,120,660             | 264,165              | 6,384,825               | 3,422,529                      | 0                             | 3,422,529                      |
| 12-069   |           |                                         |                  | 65,306,148            | 8,995,451            | 74,301,599              | 39,828,716                     | 0                             | 39,828,716                     |
| 12-070   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 12-071   |           | OTHER PRODUCTION PLANT - WIND           |                  |                       |                      |                         |                                |                               |                                |
| 12-072   |           | LAND & LAND RIGHTS - WIND               | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 12-073   | 340       | STRUCTURES & IMPROVEMENTS - WIND        | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 12-074   | 341       | GENERATORS - WIND                       | D1               | 0                     | (27,000)             | (27,000)                | (14,473)                       | 0                             | (14,473)                       |
| 12-075   | 344       | ACCESSORY ELECTRIC EQUIPMENT - WIND     | D1               | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 12-076   | 345       | TOTAL OTHER PRODUCTION PLANT - WIND     | D1               | 0                     | (27,000)             | (27,000)                | (14,473)                       | 0                             | (14,473)                       |
| 12-077   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 12-078   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 12-079   |           | SUBTOTAL PRODUCTION                     |                  | 1,514,143,109         | 8,402,790            | 1,522,545,899           | 840,121,478                    | 0                             | 840,121,478                    |
| 12-080   |           | PROD-RETIREMENT WORK IN PROGRESS        | PROD RESERVE     | (7,301,267)           | (1,992,000)          | (8,993,267)             | (4,962,370)                    | 0                             | (4,962,370)                    |
| 12-081   |           | TOTAL PRODUCTION                        |                  | 1,506,841,842         | 6,710,790            | 1,513,552,632           | 835,159,107                    | 0                             | 835,159,107                    |
| 12-082   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 12-083   |           | TRANSMISSION                            |                  |                       |                      |                         |                                |                               |                                |
| 12-084   |           | LAND RIGHTS                             |                  | 4,256,770             | 1,758,720            | 6,015,490               | 3,191,792                      | 0                             | 3,191,792                      |
| 12-085   | 350       | TOTAL ACCOUNT 350                       | 350 LR           | 4,256,770             | 1,758,720            | 6,015,490               | 3,191,792                      | 0                             | 3,191,792                      |
| 12-086   |           | STRUCTURES AND IMPROVEMENTS             |                  |                       |                      |                         |                                |                               |                                |
| 12-087   | 352       | MO GROSS AFDC                           | 352 SUB          | 1,386,390             | (203,583)            | 1,182,807               | 635,942                        | 0                             | 635,942                        |
| 12-088   |           | TOTAL ACCOUNT 352                       | 100 MO           | 2,958                 | 160                  | 3,118                   | 3,118                          | 0                             | 3,118                          |
| 12-089   |           |                                         |                  | 1,389,348             | (203,423)            | 1,185,925               | 639,060                        | 0                             | 639,060                        |
| 12-090   |           | STATION EQUIPMENT                       |                  |                       |                      |                         |                                |                               |                                |
| 12-091   | 353       | MO GROSS AFDC                           | 353 SUB          | 50,901,363            | (3,618,306)          | 47,283,057              | 25,503,259                     | 0                             | 25,503,259                     |
| 12-092   |           | STATION EQUIP - COMMUN EQUIP (LIKE 397) | 100 MO           | 272,878               | 9,378                | 282,256                 | 282,256                        | 0                             | 282,256                        |
| 12-093   |           |                                         | D3               | 824,229               | (476,306)            | 347,924                 | 186,501                        | 0                             | 186,501                        |
| 12-094   |           | TOTAL ACCOUNT 353                       |                  | 51,998,470            | (4,085,233)          | 47,913,237              | 25,972,017                     | 0                             | 25,972,017                     |
| 12-095   |           | TOWERS AND FIXTURES                     |                  |                       |                      |                         |                                |                               |                                |
| 12-096   | 354       | TOTAL ACCOUNT 354                       | 354              | 3,370,944             | (172,299)            | 3,198,644               | 1,714,605                      | 0                             | 1,714,605                      |
| 12-097   |           |                                         |                  | 3,370,944             | (172,299)            | 3,198,644               | 1,714,605                      | 0                             | 1,714,605                      |
| 12-098   |           | POLES AND FIXTURES                      |                  |                       |                      |                         |                                |                               |                                |
| 12-099   | 355       | MO GROSS AFDC                           | 355 SUB          | 45,575,919            | (2,478,012)          | 43,097,907              | 21,824,438                     | 0                             | 21,824,438                     |
| 12-100   |           | TOTAL ACCOUNT 355                       | 100 MO           | 2,465                 | 94                   | 2,560                   | 2,560                          | 0                             | 2,560                          |
| 12-101   |           |                                         |                  | 45,578,384            | (2,477,918)          | 43,100,466              | 21,826,998                     | 0                             | 21,826,998                     |
| 12-102   |           | OVERHEAD COND. & DEVICES                |                  |                       |                      |                         |                                |                               |                                |
| 12-103   | 356       | MO GROSS AFDC                           | 356 SUB          | 38,528,736            | (1,717,981)          | 36,811,755              | 18,655,481                     | 0                             | 18,655,481                     |
| 12-104   |           | TOTAL ACCOUNT 356                       | 100 MO           | 935                   | 59                   | 995                     | 995                            | 0                             | 995                            |
| 12-105   |           |                                         |                  | 38,530,671            | (1,717,922)          | 36,812,749              | 18,656,476                     | 0                             | 18,656,476                     |
| 12-106   |           | UNDERGROUND CONDUIT                     |                  |                       |                      |                         |                                |                               |                                |
| 12-107   | 357       | TOTAL ACCOUNT 357                       | 357              | 1,783,775             | (142,890)            | 1,640,885               | 879,582                        | 0                             | 879,582                        |
| 12-108   |           |                                         |                  | 1,783,775             | (142,890)            | 1,640,885               | 879,582                        | 0                             | 879,582                        |
| 12-109   |           | UNDERGROUND COND. & DEVICES             |                  |                       |                      |                         |                                |                               |                                |
| 12-110   | 358       | TOTAL ACCOUNT 358                       | 358              | 1,897,456             | 80,904               | 1,978,360               | 1,060,483                      | 0                             | 1,060,483                      |
| 12-111   |           |                                         |                  | 1,897,456             | 80,904               | 1,978,360               | 1,060,483                      | 0                             | 1,060,483                      |
| 12-112   |           |                                         |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                              | ALLOCATION BASIS | SYSTEM TOTAL COL 601 | ADJUSTMENTS COL 602 | ADJUSTED TOTAL COL 603 | MISSOURI JURISDICTION COL 604 | PROFORMA ADJUSTMENTS COL 605 | PROFORMA JURISDICTION COL 606 |
|----------|-----------|------------------------------------------|------------------|----------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------|
| 12-113   |           | SUBTOTAL TRANSMISSION                    |                  | 148,805,818          | (6,960,061)         | 141,845,757            | 73,941,012                    | 0                            | 73,941,012                    |
| 12-114   |           | TRANSMISSION RWIP                        | TRAN RESERVE     | (610,048)            | (441,000)           | (1,051,048)            | (547,888)                     | 0                            | (547,888)                     |
| 12-115   |           | TOTAL TRANSMISSION                       |                  | 148,195,770          | (7,401,061)         | 140,794,709            | 73,393,125                    | 0                            | 73,393,125                    |
| 12-116   |           | DISTRIBUTION                             |                  |                      |                     |                        |                               |                              |                               |
| 12-118   | 360       | LAND RIGHTS                              | 360 LR           | 3,032,419            | 1,900,384           | 4,932,803              | 2,932,094                     | 0                            | 2,932,094                     |
| 12-119   | 361       | STRUCTURES & IMPROVEMENTS                | 361              | 3,784,688            | 423,670             | 4,208,358              | 2,120,064                     | 0                            | 2,120,064                     |
| 12-120   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-121   | 362       | STATION EQUIPMENT                        | 362 SUB          | 49,864,541           | (1,894,312)         | 47,970,230             | 27,701,594                    | 0                            | 27,701,594                    |
| 12-122   |           | STATION EQUIP. - COMMUN EQUIP (LIKE 367) | 362 COM          | 1,186,218            | (235,312)           | 960,906                | 497,797                       | 0                            | 497,797                       |
| 12-123   |           | TOTAL ACCOUNT 362                        |                  | 51,060,759           | (2,129,623)         | 48,931,136             | 28,199,391                    | 0                            | 28,199,391                    |
| 12-124   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-125   | 364       | POLES, TOWERS, & FIXTURES                | 364              | 104,435,470          | 4,968,597           | 109,404,067            | 58,555,673                    | 0                            | 58,555,673                    |
| 12-126   | 365       | OH. COND. & DEVICES                      | 365              | 52,883,396           | (5,966,754)         | 46,916,642             | 25,928,730                    | 0                            | 25,928,730                    |
| 12-127   | 366       | UG. CONDUIT                              | 366              | 27,178,384           | (3,351,705)         | 23,826,679             | 12,749,506                    | 0                            | 12,749,506                    |
| 12-128   | 367       | UG COND. & DEVICES                       | 367              | 79,277,214           | (22,448,311)        | 56,827,902             | 28,708,513                    | 0                            | 28,708,513                    |
| 12-129   | 368       | LINE TRANSFORMERS                        | 368              | 87,008,306           | (4,604,594)         | 82,403,713             | 47,778,115                    | 0                            | 47,778,115                    |
| 12-130   | 369       | SERVICES                                 | 369              | 33,826,225           | 2,642,829           | 36,469,054             | 18,476,453                    | 0                            | 18,476,453                    |
| 12-131   | 370       | METERS                                   | 370              | 42,052,702           | 4,653,278           | 46,705,979             | 25,583,723                    | 0                            | 25,583,723                    |
| 12-132   | 371       | INSTALLATION ON CUSTOMER PREMISES        | 371              | 8,642,886            | (204,033)           | 8,438,853              | 6,206,365                     | 0                            | 6,206,365                     |
| 12-133   | 373       | STREET LIGHTING                          | 373              | 6,079,341            | 856,824             | 6,936,165              | 1,384,402                     | 0                            | 1,384,402                     |
| 12-134   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-135   |           | SUBTOTAL DISTRIBUTION                    |                  | 489,281,788          | (23,280,437)        | 476,001,351            | 258,623,027                   | 0                            | 258,623,027                   |
| 12-136   |           | DIST.-RETIREMENT WORK IN PROCESS         | DIST RESERVE     | (4,393,375)          | (1,062,000)         | (5,455,375)            | (2,964,037)                   | 0                            | (2,964,037)                   |
| 12-137   |           | TOTAL DISTRIBUTION                       |                  | 484,888,413          | (24,322,437)        | 470,545,976            | 255,658,990                   | 0                            | 255,658,990                   |
| 12-138   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-139   |           | GENERAL PLANT                            |                  |                      |                     |                        |                               |                              |                               |
| 12-140   | 388       | LAND RIGHTS                              | PTD              | 0                    | 0                   | 0                      | 0                             | 0                            | 0                             |
| 12-141   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-142   | 390       | STRUCTURES & IMPROVEMENTS                | PTD              | 13,980,412           | 1,538,342           | 15,518,754             | 8,405,748                     | 0                            | 8,405,748                     |
| 12-143   |           | LEASEHOLD IMPROVEMENTS                   | PTD              | 2,632,803            | 208,843             | 2,841,646              | 1,539,180                     | 0                            | 1,539,180                     |
| 12-144   |           | TOTAL ACCT 380                           |                  | 16,613,215           | 1,747,185           | 18,360,400             | 9,944,928                     | 0                            | 9,944,928                     |
| 12-145   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-146   | 391       | OFFICE FURNITURE & EQUIPMENT             | PTD              | 4,659,574            | 1,526,272           | 6,185,847              | 3,350,570                     | 0                            | 3,350,570                     |
| 12-147   | 392       | TRANSPORTATION EQUIPMENT                 | T&D              | 3,170,843            | (1,225,819)         | 1,945,023              | 1,034,636                     | 0                            | 1,034,636                     |
| 12-148   | 393       | STORES EQUIPMENT                         | PTD              | 462,798              | 15,395              | 478,193                | 259,014                       | 0                            | 259,014                       |
| 12-149   | 394       | TOOLS, SHOP & GARAGE EQ.                 | PTD              | 1,812,922            | (127,520)           | 1,685,402              | 912,900                       | 0                            | 912,900                       |
| 12-150   | 395       | LABORATORY EQUIPMENT                     | PTD              | 1,994,201            | 166,636             | 2,160,837              | 1,170,420                     | 0                            | 1,170,420                     |
| 12-151   | 396       | POWER OPERATED EQUIPMENT                 | T&D              | 831,157              | (107,819)           | 723,338                | 384,772                       | 0                            | 384,772                       |
| 12-152   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-153   | 397       | COMMUNICATIONS EQUIPMENT                 | T&D              | 11,169,304           | (2,574,370)         | 8,594,934              | 4,571,991                     | 0                            | 4,571,991                     |
| 12-154   |           | MO GROSS AFDC                            | 100 MO           | 1,372                | 174                 | 1,546                  | 1,546                         | 0                            | 1,546                         |
| 12-155   |           | TOTAL ACCOUNT 397                        |                  | 11,170,677           | (2,574,196)         | 8,596,480              | 4,573,537                     | 0                            | 4,573,537                     |
| 12-156   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-157   | 398       | MISCELLANEOUS EQUIPMENT                  | PTD              | 106,412              | (63,130)            | 43,282                 | 23,444                        | 0                            | 23,444                        |
| 12-158   | 399       | OTHER PROPERTY                           | 100 MO           | 33,174,731           | 2,625,000           | 35,799,731             | 35,799,731                    | 0                            | 35,799,731                    |
| 12-159   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-160   |           | SUBTOTAL GENERAL                         |                  | 73,996,530           | 1,982,003           | 75,978,532             | 57,453,951                    | 0                            | 57,453,951                    |
| 12-161   |           | GEN.-RETIREMENT WORK IN PROCESS          | GEN RESERVE      | 312,600              | 693,000             | 1,005,600              | 760,421                       | 0                            | 760,421                       |
| 12-162   |           | TOTAL GENERAL                            |                  | 74,309,129           | 2,675,003           | 76,984,132             | 58,214,372                    | 0                            | 58,214,372                    |
| 12-163   |           |                                          |                  |                      |                     |                        |                               |                              |                               |
| 12-164   | 303       | MISCELLANEOUS INTANGIBLE PLANT           | 303              | 68,911,212           | 5,893,876           | 74,805,088             | 40,492,437                    | 0                            | 40,492,437                    |

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                    | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 12-165   |           | TOTAL ACCUMULATED DEPRECIATION |                  | 2,283,126,366         | (16,443,830)         | 2,276,682,536           | 1,262,918,031                  | 0                             | 1,262,918,031                  |
| 12-166   |           |                                |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                   | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 15-009   |           | CASH                          |                  |                       |                      |                         |                                |                               |                                |
| 15-010   |           | TOTAL CASH WORKING CAPITAL    | TSFR 16-139      | (66,374,186)          | 138,845              | (66,305,526)            | (28,887,104)                   | (1,203,730)                   | (30,090,835)                   |
| 15-011   |           | FUEL INVENTORY                |                  |                       |                      |                         |                                |                               |                                |
| 15-012   | 151       | FOSSIL FUELS                  | E1               | 19,650,450            | 11,316,133           | 30,966,583              | 17,643,602                     | 0                             | 17,643,602                     |
| 15-014   |           | NUCLEAR FUEL IN REACTOR       |                  |                       |                      |                         |                                |                               |                                |
| 15-015   | 120       | FUEL WITHOUT MO. GROSS AFUDC  | E1               | 136,889,398           | 0                    | 136,889,398             | 77,994,464                     | 0                             | 77,994,464                     |
| 15-016   |           | LESS ACC. PROV. FOR AMORT.    | E1               | (109,382,681)         | 0                    | (109,382,681)           | (62,322,164)                   | 0                             | (62,322,164)                   |
| 15-017   |           | MO. GROSS AFUDC               | 100 MO           | 1,879,133             | 0                    | 1,879,133               | 1,879,133                      | 0                             | 1,879,133                      |
| 15-018   |           | LESS ACC. PROV. FOR AMORT.    | 100 MO           | (1,879,133)           | 0                    | (1,879,133)             | (1,879,133)                    | 0                             | (1,879,133)                    |
| 15-020   |           | TOTAL NUCLEAR FUEL IN REACTOR |                  | 27,506,717            | 0                    | 27,506,717              | 15,672,299                     | 0                             | 15,672,299                     |
| 15-021   |           | TOTAL FUEL INVENTORY          |                  | 47,157,167            | 11,316,133           | 58,473,300              | 33,315,901                     | 0                             | 33,315,901                     |
| 15-022   |           | MATERIALS & SUPPLIES          |                  |                       |                      |                         |                                |                               |                                |
| 15-024   | 154 & 163 | FOSSIL GENERATION RELATED M&S | PROD W/O W.C.    | 26,940,205            | 0                    | 26,940,205              | 14,441,059                     | 0                             | 14,441,059                     |
| 15-025   |           | WOLF CREEK RELATED M&S        | W.C. PLANT       | 18,156,985            | 0                    | 18,156,985              | 10,756,699                     | 0                             | 10,756,699                     |
| 15-026   |           | T&D RELATED M&S - MO          | 100 MO           | 709,291               | 0                    | 709,291                 | 709,291                        | 0                             | 709,291                        |
| 15-027   |           | T&D RELATED M&S - KS          | 100 KS           | 798,907               | 0                    | 798,907                 | 0                              | 0                             | 0                              |
| 15-028   |           | T&D RELATED M&S - ALLOCATED   | T&D              | 9,377,751             | 0                    | 9,377,751               | 4,988,403                      | 0                             | 4,988,403                      |
| 15-029   |           | MISCELLANEOUS OTHER M&S       | ELEC W/O W.C.    | 0                     | 0                    | 0                       | 0                              | 0                             | 0                              |
| 15-030   |           | TOTAL MATERIALS & SUPPLIES    |                  | 56,985,139            | 0                    | 56,985,139              | 30,895,451                     | 0                             | 30,895,451                     |
| 15-032   |           | PREPAYMENTS                   |                  |                       |                      |                         |                                |                               |                                |
| 15-033   | 165       | GRT TAXES                     | 100 MO           | (3,076,593)           | 4,181,563            | 1,104,970               | 1,104,970                      | 0                             | 1,104,970                      |
| 15-034   |           | OTHER - GENERATION RELATED    | D1               | 1,353,298             | 2,144,962            | 3,498,260               | 1,875,211                      | 0                             | 1,875,211                      |
| 15-035   |           | OTHER - RENTS                 | E2               | 468,732               | (62,432)             | 406,300                 | 231,987                        | 0                             | 231,987                        |
| 15-036   |           | GENERAL INSURANCE             | ELEC W/O W.C.    | 1,718,724             | 1,191,163            | 2,909,887               | 1,554,703                      | 0                             | 1,554,703                      |
| 15-037   |           | W C INSURANCE PLANT RELATED   | W.C. PLANT       | 686,731               | 176,779              | 863,510                 | 484,251                        | 0                             | 484,251                        |
| 15-038   |           | MISCELLANEOUS OTHER           | SAL & WAGES      | 3,016,919             | (442,877)            | 2,574,042               | 1,388,079                      | 0                             | 1,388,079                      |
| 15-039   |           | POSTAGE                       | C2               | 76,362                | (26,112)             | 50,250                  | 26,917                         | 0                             | 26,917                         |
| 15-040   |           | TOTAL PREPAYMENTS             |                  | 4,243,174             | 7,163,046            | 11,406,220              | 6,666,118                      | 0                             | 6,666,118                      |
| 15-041   |           | TOTAL WORKING CAPITAL         |                  | 52,011,294            | 18,618,024           | 70,559,133              | 41,990,366                     | (1,203,730)                   | 40,786,636                     |
| 15-042   |           |                               |                  |                       |                      |                         |                                |                               |                                |
| 15-043   |           |                               |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 16 - CASH WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                               | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|-------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 16-009   |           | O&M EXPENSE-RELATED CWC                   |                  |                       |                      |                         |                                |                               |                                |
| 16-010   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-011   |           | PAYROLL-RELATED CWC                       |                  |                       |                      |                         |                                |                               |                                |
| 16-012   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-013   |           | FED. STATE, & CITY INCOME TAX WITHHOLDING | TSFR 18-035      | 26,457,468            | 1,253,715            | 27,711,183              | 14,969,778                     | 0                             | 14,969,778                     |
| 16-014   |           | NET CWC FOR INCOME TAX WITHHOLDING        | CWC-021 * 16-013 | 487,832               | 23,116               | 510,949                 | 276,018                        | 0                             | 276,018                        |
| 16-015   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-016   |           | FICA WITHHOLDING - EMPLOYEE               | TSFR 18-036      | 9,534,571             | 451,806              | 9,986,377               | 5,394,712                      | 0                             | 5,394,712                      |
| 16-017   |           | NET CWC FOR FICA WITHHOLDING              | CWC-022 * 16-016 | 176,585               | 8,388                | 184,953                 | 99,913                         | 0                             | 99,913                         |
| 16-018   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-019   |           | OTHER EMPLOYEE WITHHOLDING                | TSFR 18-037      | 22,345,098            | 1,058,846            | 23,403,944              | 12,642,977                     | 0                             | 12,642,977                     |
| 16-020   |           | NET CWC FOR OTHER EMPLOYEE WITHHOLDING    | CWC-023 * 16-019 | 347,114               | 16,448               | 363,563                 | 196,399                        | 0                             | 196,399                        |
| 16-021   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-022   |           | ACCRUED VACATION                          | TSFR 18-038      | 11,151,730            | 0                    | 11,229,267              | 6,044,503                      | 0                             | 6,044,503                      |
| 16-023   |           | NET CWC FOR ACCRUED VACATION              | CWC-025 * 16-022 | (9,891,738)           | 0                    | (9,960,514)             | (5,361,557)                    | 0                             | (5,361,557)                    |
| 16-024   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-025   |           | WOLF CREEK PROD. PAYROLL                  | TSFR 18-032      | 31,573,999            | 1,985,241            | 33,559,240              | 17,989,134                     | 0                             | 17,989,134                     |
| 16-026   |           | NET CWC FOR WOLF CREEK PROD PAYROLL       | CWC-011 * 16-025 | 628,020               | 39,487               | 667,507                 | 357,811                        | 0                             | 357,811                        |
| 16-027   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-028   |           | WCNOC A & G PAYROLL                       | TSFR 18-033      | 3,920,413             | 0                    | 3,920,413               | 2,101,503                      | 0                             | 2,101,503                      |
| 16-029   |           | NET CWC FOR WCNOC A & G PAYROLL           | CWC-011 * 16-028 | 77,979                | 0                    | 77,979                  | 41,800                         | 0                             | 41,800                         |
| 16-030   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-031   |           | NET OTHER PAYROLL                         | TSFR 18-039      | 52,206,964            | 3,002,318            | 55,131,746              | 29,804,190                     | 0                             | 29,804,190                     |
| 16-032   |           | NET CWC FOR NET OTHER PAYROLL             | CWC-024 * 16-031 | 948,307               | 54,535               | 1,001,434               | 541,375                        | 0                             | 541,375                        |
| 16-033   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-034   |           | FUEL & PURCHASED POWER-RELATED CWC        |                  |                       |                      |                         |                                |                               |                                |
| 16-035   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-036   |           | COAL & FREIGHT                            | TSFR 4-020       | 144,172,644           | 0                    | 144,172,644             | 82,144,185                     | 0                             | 82,144,185                     |
| 16-037   |           | NET CWC FOR COAL & FREIGHT                | CWC-013 * 16-036 | (3,950)               | 0                    | (3,950)                 | (2,251)                        | 0                             | (2,251)                        |
| 16-038   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-039   |           | GAS - ACCT 501                            | TSFR 4-024       | 934,346               | 0                    | 934,346                 | 532,356                        | 0                             | 532,356                        |
| 16-040   |           | GAS - ACCT 547                            | TSFR 4-158       | 36,368,459            | 0                    | 36,368,459              | 20,721,369                     | 0                             | 20,721,369                     |
| 16-041   |           | TOTAL GAS                                 |                  | 37,302,806            | 0                    | 37,302,806              | 21,253,745                     | 0                             | 21,253,745                     |
| 16-042   |           | NET CWC FOR GAS                           | CWC-014 * 16-041 | (771,806)             | 0                    | (771,806)               | (439,632)                      | 0                             | (439,632)                      |
| 16-043   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-044   |           | OIL - ACCT 501                            | TSFR 4-023       | 4,028,675             | 0                    | 4,028,675               | 2,295,389                      | 0                             | 2,295,389                      |
| 16-045   |           | OIL - ACCT 518                            | TSFR 4-092       | 165,154               | 0                    | 165,154                 | 94,099                         | 0                             | 94,099                         |
| 16-046   |           | OIL - ACCT 548                            | TSFR 4-157       | 256,379               | 0                    | 256,379                 | 146,075                        | 0                             | 146,075                        |
| 16-047   |           | TOTAL OIL                                 |                  | 4,450,209             | 0                    | 4,450,209               | 2,535,563                      | 0                             | 2,535,563                      |
| 16-048   |           | NET CWC FOR OIL                           | CWC-015 * 16-047 | 153,258               | 0                    | 153,258                 | 87,321                         | 0                             | 87,321                         |
| 16-049   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-050   |           | NUCLEAR FUEL LESS OIL - NON-LABOR         | TSFR 4-378       | 81,178                | 0                    | 81,178                  | 46,252                         | 0                             | 46,252                         |
| 16-051   |           | NET CWC FOR NUCLEAR FUEL                  | CWC-011 * 16-050 | 1,615                 | 0                    | 1,615                   | 920                            | 0                             | 920                            |
| 16-052   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-053   |           | PURCHASED POWER                           | TSFR 4-202       | 66,486,893            | 642,538              | 67,129,431              | 38,035,301                     | 0                             | 38,035,301                     |
| 16-054   |           | NET CWC FOR PURCHASED POWER               | CWC-016 * 16-053 | (914,422)             | (8,837)              | (923,260)               | (523,116)                      | 0                             | (523,116)                      |
| 16-055   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-056   |           | OTHER O&M-RELATED CWC                     |                  |                       |                      |                         |                                |                               |                                |
| 16-057   |           |                                           |                  |                       |                      |                         |                                |                               |                                |
| 16-058   |           | PENSIONS                                  | TSFR 4-313       | 16,234,803            | 23,569,008           | 39,803,811              | 21,464,623                     | 0                             | 21,464,623                     |
| 16-059   |           | NET CWC FOR PENSIONS                      | CWC-018 * 16-058 | 937,171               | 1,360,545            | 2,297,716               | 1,239,087                      | 0                             | 1,239,087                      |
| 16-060   |           |                                           |                  |                       |                      |                         |                                |                               |                                |



**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 16 - CASH WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                             | ALLOCATION BASIS | SYSTEM TOTAL COL. 801 | ADJUSTMENTS COL. 802 | ADJUSTED TOTAL COL. 803 | MISSOURI JURISDICTION COL. 804 | PROFORMA ADJUSTMENTS COL. 805 | PROFORMA JURISDICTION COL. 806 |
|----------|-----------|-----------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 16-061   |           | OTHER POST-EMPLOYMENT BENEFITS          | TSFR 4-314       | 3,837,793             | 385,285              | 4,223,078               | 2,277,339                      | 0                             | 2,277,339                      |
| 16-062   |           | NET CWC FOR OPEB                        | CWC-019 * 16-061 | 7,465                 | 749                  | 8,215                   | 4,430                          | 0                             | 4,430                          |
| 16-063   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-064   |           | WC OUTAGE ACCRUAL - ACCT 501            | TSFR 4-027       | 3,244,000             | 356,000              | 3,600,000               | 2,051,145                      | 0                             | 2,051,145                      |
| 16-065   |           | WC OUTAGE ACCRUAL - ACCT 524            | TSFR 4-112       | 3,086,066             | (80,000)             | 3,016,066               | 1,616,735                      | 0                             | 1,616,735                      |
| 16-066   |           | WC OUTAGE ACCRUAL - ACCT 530            | TSFR 4-134       | 6,812,390             | 304,000              | 7,116,390               | 3,814,678                      | 0                             | 3,814,678                      |
| 16-067   |           | TOTAL WOLF CREEK OUTAGE ACCRUAL         |                  | 13,152,456            | 580,000              | 13,732,456              | 7,482,559                      | 0                             | 7,482,559                      |
| 16-068   |           | NET CWC FOR WC OUTAGE ACCRUAL           | CWC-012 * 16-067 | (6,980,620)           | (308,274)            | (7,288,894)             | (3,977,031)                    | 0                             | (3,977,031)                    |
| 16-069   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-070   |           | NUCLEAR PROD O&M EXCL FUEL & PAYROLL    | TSFR 4-374       | 26,920,705            | 1,236,419            | 28,157,124              | 14,156,625                     | 0                             | 14,156,625                     |
| 16-071   |           | NET CWC FOR NUC O&M EXCL FUEL & PAYROLL | CWC-011 * 16-070 | 535,464               | 24,593               | 560,057                 | 281,581                        | 0                             | 281,581                        |
| 16-072   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-073   |           | TOTAL O&M EXPENSES                      | TSFR 4-356       | 630,933,659           | 59,772,013           | 690,705,672             | 379,944,418                    | 320,236                       | 380,264,654                    |
| 16-074   |           | LESS: O&M EXPENSES ABOVE                |                  | 469,829,730           | 34,165,176           | 503,994,906             | 278,342,990                    | 0                             | 278,342,990                    |
| 16-075   |           | NET OTHER O&M EXPENSE                   |                  | 161,103,929           | 25,606,837           | 186,710,766             | 101,601,428                    | 320,236                       | 101,921,664                    |
| 16-076   |           | NET CWC FOR OTHER O&M                   | CWC-010 * 16-075 | (7,980,162)           | (1,268,415)          | (9,248,577)             | (5,032,750)                    | (15,863)                      | (5,048,613)                    |
| 16-077   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-078   |           | TOTAL O&M-RELATED CWC                   |                  | (22,251,698)          | (57,684)             | (22,379,556)            | (12,209,702)                   | (15,863)                      | (12,225,564)                   |
| 16-079   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-080   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-081   |           | INTEREST & TAXES-RELATED CWC            |                  |                       |                      |                         |                                |                               |                                |
| 16-082   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-083   |           | INTEREST EXPENSE                        | TSFR 7-041       | 60,395,629            | 2,716,569            | 63,112,198              | 33,309,285                     | (33,103)                      | 33,276,182                     |
| 16-084   |           | NET CWC FOR INTEREST EXPENSE            | CWC-041 * 16-083 | (10,834,810)          | (487,345)            | (11,322,155)            | (5,975,594)                    | 5,939                         | (5,969,656)                    |
| 16-085   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-086   |           | CURRENTLY PAYABLE INCOME TAXES          | TSFR 7-089       | 114,205,782           | (87,102,881)         | 47,102,901              | 23,830,196                     | 21,529,560                    | 45,359,756                     |
| 16-087   |           | NET CWC FOR CUR PAYABLE INCOME TAXES    | CWC-040 * 16-086 | (7,683,077)           | 4,514,277            | (3,168,799)             | (1,603,152)                    | (1,448,379)                   | (3,051,531)                    |
| 16-088   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-089   |           | PROPERTY TAXES                          | TSFR 6-014       | 54,411,132            | 5,143,787            | 59,554,919              | 31,841,966                     | 0                             | 31,841,966                     |
| 16-090   |           | NET CWC FOR PROPERTY TAXES              | CWC-028 * 16-089 | (26,735,990)          | (2,527,492)          | (29,263,483)            | (15,646,183)                   | 0                             | (15,646,183)                   |
| 16-091   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-092   |           | WOLF CREEK PAYROLL TAX                  | TSFR 6-020       | 2,563,725             | 0                    | 2,563,725               | 1,374,262                      | 0                             | 1,374,262                      |
| 16-093   |           | NET CWC FOR WOLF CREEK PAYROLL TAX      | CWC-011 * 16-092 | 50,994                | 0                    | 50,994                  | 27,335                         | 0                             | 27,335                         |
| 16-094   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-095   |           | KCPPL PAYROLL & OTHER MISC TAXES        | TSFR 6-059       | 8,259,121             | 495,221              | 8,754,342               | 4,721,637                      | 0                             | 4,721,637                      |
| 16-096   |           | NET CWC FOR KCPPL PAYROLL & MISC TAXES  | CWC-029 * 16-095 | 150,474               | 9,023                | 159,497                 | 86,024                         | 0                             | 86,024                         |
| 16-097   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-098   |           | KCMO GROSS RECEIPTS TAX - 6%            | 100 MO           | 23,964,046            | (78,463)             | 23,885,583              | 23,885,583                     | 2,734,200                     | 26,619,783                     |
| 16-099   |           | NET CWC FOR KCMO GRT - 6%               | CWC-032 * 16-098 | 2,186,965             | (7,095)              | 2,159,870               | 2,159,870                      | 247,242                       | 2,407,112                      |
| 16-100   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-101   |           | KCMO GROSS RECEIPTS TAX - 4% & 1%       | 100 MO           | 9,350,825             | (30,584)             | 9,320,240               | 9,320,240                      | 1,065,780                     | 10,386,020                     |
| 16-102   |           | NET CWC FOR KCMO GRT - 4% & 1%          | CWC-033 * 16-101 | 47,651                | (156)                | 47,495                  | 47,495                         | 5,431                         | 52,926                         |
| 16-103   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-104   |           | OTHER MISSOURI GROSS RECEIPTS TAX       | 100 MO           | 5,842,407             | (18,415)             | 5,823,992               | 5,823,992                      | 641,700                       | 6,265,692                      |
| 16-105   |           | NET CWC FOR OTHER MISSOURI GRT          | CWC-034 * 16-104 | 117,640               | (384)                | 117,256                 | 117,256                        | 13,379                        | 130,635                        |
| 16-106   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-107   |           | KANSAS FRANCHISE TAXES                  | 100 KS           | 10,581,116            | 15,079               | 10,596,194              | 0                              | 0                             | 0                              |
| 16-108   |           | NET CWC FOR KANSAS FRANCHISE TAXES      | CWC-031 * 16-107 | (771,117)             | (1,098)              | (772,216)               | 0                              | 0                             | 0                              |
| 16-109   |           |                                         |                  |                       |                      |                         |                                |                               |                                |
| 16-110   |           | MISSOURI SALES TAX                      | 100 MO           | 14,850,356            | (48,679)             | 14,801,677              | 14,801,677                     | 1,696,320                     | 16,497,997                     |
| 16-111   |           | NET CWC FOR MISSOURI SALES TAX          | CWC-035 * 16-110 | (100,494)             | 329                  | (100,165)               | (100,165)                      | (11,479)                      | (111,644)                      |
| 16-112   |           |                                         |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 16 - CASH WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                          | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 16-113   |           | KANSAS SALES TAX                     | 100 KS           | 15,104,516            | 21,509               | 15,126,025              | 0                              | 0                             | 0                              |
| 16-114   |           | NET CWC FOR KANSAS SALES TAX         | CWC-038 * 16-113 | (131,182)             | (187)                | (131,368)               | 0                              | 0                             | 0                              |
| 16-115   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-116   |           | MISSOURI USE TAX                     | 100 MO           | 657,521               | 0                    | 657,521                 | 657,521                        | 0                             | 657,521                        |
| 16-117   |           | NET CWC FOR MISSOURI USE TAX         | CWC-037 * 16-116 | (94,719)              | 0                    | (94,719)                | (94,719)                       | 0                             | (94,719)                       |
| 16-118   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-119   |           | KANSAS USE TAX                       | 100 KS           | 264,708               | 0                    | 264,708                 | 0                              | 0                             | 0                              |
| 16-120   |           | NET CWC FOR KANSAS USE TAX           | CWC-037 * 16-119 | (38,132)              | 0                    | (38,132)                | 0                              | 0                             | 0                              |
| 16-121   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-122   |           | TOTAL INTEREST & TAXES-RELATED CWC   |                  | (43,855,798)          | 1,499,872            | (42,355,926)            | (20,981,833)                   | (1,187,868)                   | (22,168,700)                   |
| 16-123   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-124   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-125   |           | NON-RETAIL REVENUE-RELATED CWC       |                  |                       |                      |                         |                                |                               |                                |
| 16-126   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-127   |           | MISCELLANEOUS REVENUE                | TSFR 2-031       | 14,246,869            | (1,170,013)          | 13,076,856              | 7,295,688                      | 0                             | 7,295,688                      |
| 16-128   |           | NET CWC FOR BULK POWER SALES         | CWC-017 * 16-127 | 617,104               | (50,879)             | 566,225                 | 316,012                        | 0                             | 316,012                        |
| 16-129   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-130   |           | BULK POWER SALES                     | TSFR 2-039       | 206,050,184           | (28,954,395)         | 177,095,789             | 92,029,203                     | 0                             | 92,029,203                     |
| 16-131   |           | NET CWC FOR BULK POWER SALES         | CWC-017 * 16-130 | 8,925,078             | (1,254,162)          | 7,670,916               | 3,986,251                      | 0                             | 3,986,251                      |
| 16-132   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-133   |           | SALES FOR RESALE                     | TSFR 2-044       | 4,412,274             | 34,576               | 4,446,850               | 50,021                         | 0                             | 50,021                         |
| 16-134   |           | NET CWC FOR BULK POWER SALES         | CWC-017 * 16-133 | 191,118               | 1,498                | 192,616                 | 2,167                          | 0                             | 2,167                          |
| 16-135   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-136   |           | TOTAL NON-RETAIL REVENUE-RELATED CWC |                  | 9,733,300             | (1,303,343)          | 8,429,957               | 4,304,430                      | 0                             | 4,304,430                      |
| 16-137   |           |                                      |                  |                       |                      |                         |                                |                               |                                |
| 16-138   |           | TOTAL CASH WORKING CAPITAL           |                  | (56,374,186)          | 139,845              | (56,234,341)            | (28,687,104)                   | (1,203,730)                   | (30,090,835)                   |
| 16-139   |           |                                      |                  |                       |                      |                         |                                |                               |                                |

**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO.                               | ACCT. NO. | DESCRIPTION                                  | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------------------------------------|-----------|----------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| <b>SALARIES AND WAGES</b>              |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-009                                 |           | ELECTRIC OPERATION AND MAINTENANCE           |                  |                       |                      |                         |                                |                               |                                |
| 18-010                                 |           | PRODUCTION - DEMAND RELATED                  | D1               | 77,128,202            | 4,807,860            | 81,936,062              | 43,921,103                     | 0                             | 43,921,103                     |
| 18-011                                 |           | PRODUCTION - ENERGY RELATED                  | E1               | 5,303,182             | 322,293              | 5,625,475               | 3,205,185                      | 0                             | 3,205,185                      |
| 18-012                                 |           | TRANSMISSION                                 | TRAN EXP         | 3,932,267             | 245,219              | 4,177,486               | 2,212,267                      | 0                             | 2,212,267                      |
| 18-013                                 |           | DISTRIBUTION                                 | DIST EXP         | 22,500,661            | 1,793,816            | 24,294,477              | 13,086,557                     | 0                             | 13,086,557                     |
| 18-014                                 |           |                                              |                  | 108,864,313           | 7,169,188            | 116,033,501             | 62,425,112                     | 0                             | 62,425,112                     |
| 18-015                                 |           | SUBTOTAL P T D                               |                  |                       |                      |                         |                                |                               |                                |
| 18-016                                 |           |                                              |                  | 7,791,783             | 488,143              | 8,279,926               | 4,629,180                      | 0                             | 4,629,180                      |
| 18-017                                 |           | CUSTOMER ACCOUNTING                          | CUS AC EXP       | 952,791               | 59,818               | 1,012,609               | 531,704                        | 0                             | 531,704                        |
| 18-018                                 |           | CUSTOMER SERVICES                            | CUS SV EXP       | 553,565               | 34,777               | 588,342                 | 314,655                        | 0                             | 314,655                        |
| 18-019                                 |           | SALES                                        | SALES EXP        | 9,298,139             | 562,738              | 9,860,877               | 5,475,539                      | 0                             | 5,475,539                      |
| 18-020                                 |           | SUBTOTAL CA, CS & SALES                      |                  | 118,182,452           | 7,751,926            | 125,934,378             | 67,900,651                     | 0                             | 67,900,651                     |
| 18-021                                 |           | SUBTOTAL SALARIES & WAGES W/O A&G            |                  | 39,027,793            | 0                    | 39,027,793              | 21,046,147                     | 0                             | 21,046,147                     |
| 18-022                                 |           | ADMINISTRATIVE & GENERAL                     | SAL & WAGES      |                       |                      |                         |                                |                               |                                |
| 18-023                                 |           |                                              |                  | 157,190,245           | 7,751,926            | 164,942,171             | 88,946,798                     | 0                             | 88,946,798                     |
| 18-024                                 |           | TOTAL SALARIES AND WAGES                     |                  |                       |                      |                         |                                |                               |                                |
| 18-025                                 |           |                                              |                  | 157,190,245           | 7,751,926            | 164,942,171             | 88,946,798                     | 0                             | 88,946,798                     |
| 18-026                                 |           |                                              |                  | 31,573,999            | 1,985,241            | 33,559,240              | 17,989,134                     | 0                             | 17,989,134                     |
| 18-027                                 |           |                                              |                  | 3,920,413             | 0                    | 3,920,413               | 2,101,503                      | 0                             | 2,101,503                      |
| 18-028                                 |           |                                              |                  | 121,695,832           | 5,766,685            | 127,462,517             | 68,856,161                     | 0                             | 68,856,161                     |
| 18-029                                 |           |                                              |                  | 26,457,468            | 1,253,715            | 27,711,183              | 14,969,778                     | 0                             | 14,969,778                     |
| 18-030                                 |           |                                              |                  | 9,534,571             | 451,806              | 9,986,377               | 5,394,712                      | 0                             | 5,394,712                      |
| 18-031                                 |           |                                              |                  | 22,345,098            | 1,058,846            | 23,403,944              | 12,642,977                     | 0                             | 12,642,977                     |
| 18-032                                 |           |                                              |                  | 11,151,730            | -                    | 11,229,267              | 6,044,503                      | -                             | 6,044,503                      |
| 18-033                                 |           |                                              |                  | 52,206,964            | 3,002,318            | 55,131,746              | 29,804,190                     | -                             | 29,804,190                     |
| 18-034                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-035                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-036                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-037                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-038                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-039                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-040                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-041                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-042                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-043                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-044                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-045                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-046                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-047                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-048                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-049                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-050                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-051                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-052                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-053                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| <b>RECAPS FOR CASH WORKING CAPITAL</b> |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| <b>TOTAL SALARIES &amp; WAGES</b>      |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-031                                 |           | LESS: WOLF CREEK PRODUCT. PAYROLL            | D1               | 31,573,999            | 1,985,241            | 33,559,240              | 17,989,134                     | 0                             | 17,989,134                     |
| 18-032                                 |           | LESS: WCNOC A & G PAYROLL                    | D1               | 3,920,413             | 0                    | 3,920,413               | 2,101,503                      | 0                             | 2,101,503                      |
| 18-033                                 |           | NET SALARIES & WAGES W/O WOLF CK             |                  | 121,695,832           | 5,766,685            | 127,462,517             | 68,856,161                     | 0                             | 68,856,161                     |
| 18-034                                 |           | LESS: FED. STATE. & CITY INC TAX WITHHOLDING | CWC-050 * 18-034 | 26,457,468            | 1,253,715            | 27,711,183              | 14,969,778                     | 0                             | 14,969,778                     |
| 18-035                                 |           | LESS: FICA WITHHOLDING - EMPLOYEE            | CWC-051 * 18-034 | 9,534,571             | 451,806              | 9,986,377               | 5,394,712                      | 0                             | 5,394,712                      |
| 18-036                                 |           | LESS: OTHER EMPLOYEE WITHHOLDINGS            | CWC-052 * 18-034 | 22,345,098            | 1,058,846            | 23,403,944              | 12,642,977                     | 0                             | 12,642,977                     |
| 18-037                                 |           | LESS: ACCRUED VACATION - O&M                 | TSFR 18-053      | 11,151,730            | -                    | 11,229,267              | 6,044,503                      | -                             | 6,044,503                      |
| 18-038                                 |           | NET OTHER PAYROLL                            |                  | 52,206,964            | 3,002,318            | 55,131,746              | 29,804,190                     | -                             | 29,804,190                     |
| 18-039                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-040                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-041                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-042                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-043                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-044                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-045                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-046                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-047                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-048                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-049                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-050                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-051                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-052                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-053                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| <b>PERCENT OF PAYROLL EXPENSED</b>     |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-042                                 |           | TOTAL PAYROLL CHARGED TO O&M                 | TSFR 18-024      | 157,190,245           | 7,751,926            | 164,942,171             | 88,946,798                     | 0                             | 88,946,798                     |
| 18-043                                 |           | TOTAL PAYROLL INCL WIP                       | SAL & WAGES      | 184,261,916           | 7,751,926            | 192,013,842             | 103,545,481                    | 0                             | 103,545,481                    |
| 18-044                                 |           | % OF PAYROLL TO O&M                          | 18-042 / 18-043  | 85.31%                | 100.00%              | 85.90%                  | 85.90%                         | 100.00%                       | 85.90%                         |
| 18-045                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-046                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-047                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-048                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-049                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-050                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-051                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-052                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-053                                 |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| <b>ACCURED VACATION</b>                |           |                                              |                  |                       |                      |                         |                                |                               |                                |
| 18-046                                 |           | KCPCL (242900 THRU 242909)                   | SAL & WAGES      | 9,757,111             | 0                    | 9,757,111               | 5,261,624                      | 0                             | 5,261,624                      |
| 18-047                                 |           | LESS: JOINT PARTNER SHARE                    | SAL & WAGES      | 661,532               | 0                    | 661,532                 | 356,738                        | 0                             | 356,738                        |
| 18-048                                 |           | KCPCL NET OF PARTNER SHARE                   |                  | 9,095,579             | 0                    | 9,095,579               | 4,904,886                      | 0                             | 4,904,886                      |
| 18-049                                 |           | WCNOC (242009)                               | WC PROD PAY      | 3,976,729             | 0                    | 3,976,729               | 2,131,690                      | 0                             | 2,131,690                      |
| 18-050                                 |           | TOTAL ACCURED VACATION                       |                  | 13,072,308            | 0                    | 13,072,308              | 7,036,577                      | 0                             | 7,036,577                      |
| 18-051                                 |           | % TO O&M                                     | TSFR 18-044      | 85.31%                | 100.00%              | 85.90%                  | 85.90%                         | 100.00%                       | 85.90%                         |
| 18-052                                 |           | ACCURED VACATION - O&M                       | 18-051 * 18-052  | 11,151,730            | 0                    | 11,229,267              | 6,044,503                      | 0                             | 6,044,503                      |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| ALLOCATOR                    | DESCRIPTION                               | ALLOCATION BASIS | SYSTEM TOTAL<br>COL. 601 | ADJUSTMENTS<br>COL. 602 | ADJUSTED TOTAL<br>COL. 603 | MISSOURI JURISDICTION<br>COL. 604 |
|------------------------------|-------------------------------------------|------------------|--------------------------|-------------------------|----------------------------|-----------------------------------|
| <b>INPUT ALLOCATORS</b>      |                                           |                  |                          |                         |                            |                                   |
| 100 KS                       | 100% KANSAS                               |                  | 100.0000%                |                         | 100.0000%                  | 0.0000%                           |
| 100 MO                       | 100% MISSOURI                             |                  | 100.0000%                |                         | 100.0000%                  | 100.0000%                         |
| 100 WS                       | 100% WHOLESALE                            |                  |                          |                         |                            | 0.0000%                           |
| C1                           | CUSTOMERS - ELECTRIC (RETAIL ONLY)        |                  | 498,790                  |                         | 498,790                    | 267,183                           |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 53.5862%                          |
| C2                           | CUSTOMERS - WS AND RETAIL                 |                  | 498,801                  |                         | 498,801                    | 267,183                           |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 53.5860%                          |
| D1                           | PRODUCTION DEMAND                         |                  | 2,633.1                  |                         | 2,633.1                    | 1,411.5                           |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 53.6041%                          |
| D2                           | PRODUCTION DEMAND                         |                  | 2,633.1                  |                         | 2,633.1                    | 1,411.5                           |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 53.6041%                          |
| D3                           | TRANSMISSION DEMAND                       |                  | 2,633.1                  |                         | 2,633.1                    | 1,411.5                           |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 53.6041%                          |
| E1                           | ENERGY WITH LOSSES                        |                  | 15,860,547               |                         | 15,860,547                 | 9,036,747                         |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 56.9763%                          |
| E2                           | ENERGY WITHOUT LOSSES                     |                  | 15,024,049               |                         | 15,024,049                 | 8,578,342                         |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 57.0974%                          |
| UE1                          | UNUSED ENERGY WITH LOSSES                 |                  | 7,205,409                |                         | 7,205,409                  | 3,327,555                         |
|                              |                                           |                  | 100.0000%                |                         | 100.0000%                  | 46.1813%                          |
| <b>CALCULATED ALLOCATORS</b> |                                           |                  |                          |                         |                            |                                   |
| 303                          | TOTAL MISC. INTANGIBLE PLANT ALLOCATOR    | TSFR 11-341      | 95,139,627               | 2,766,000               | 97,905,627                 | 52,986,896                        |
|                              |                                           |                  |                          |                         | 100.0000%                  | 54.1306%                          |
| 311                          | PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR | TSFR 11-017      | 93,966,902               | 670,000                 | 94,636,902                 | 50,729,276                        |
|                              |                                           |                  |                          |                         | 100.0000%                  | 53.6041%                          |
| 312 BP                       | BOILER PLANT EQUIPMENT ALLOCATOR          | TSFR 11-019      | 533,830,877              | 5,779,000               | 539,609,877                | 289,253,109                       |
|                              |                                           |                  |                          |                         | 100.0000%                  | 53.6041%                          |
| 312 UT                       | UNIT TRAIN PLANT ALLOCATOR                | TSFR 11-020      | 129,045                  | 0                       | 129,045                    | 69,174                            |
|                              |                                           |                  |                          |                         | 100.0000%                  | 53.6041%                          |
| 314                          | TURBOGENERATOR UNITS PLANT ALLOCATOR      | TSFR 11-026      | 219,922,514              | 2,208,000               | 222,131,514                | 119,071,638                       |
|                              |                                           |                  |                          |                         | 100.0000%                  | 53.6041%                          |
| 315                          | ACCESSORY ELEC EQUIP PLANT ALLOCATOR      | TSFR 11-031      | 126,269,932              | 155,000                 | 126,424,932                | 67,766,968                        |
|                              |                                           |                  |                          |                         | 100.0000%                  | 53.6041%                          |
| 316                          | MISC POWER PLANT EQUIPMENT ALLOCATOR      | TSFR 11-035      | 25,864,394               | 227,000                 | 26,091,394                 | 13,986,061                        |
|                              |                                           |                  |                          |                         | 100.0000%                  | 53.6041%                          |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08**

| ALLOCATOR | DESCRIPTION                                      | ALLOCATION BASIS | SYSTEM TOTAL<br>COL. 601 | ADJUSTMENTS<br>COL. 602 | ADJUSTED TOTAL<br>COL. 603 | MISSOURI JURISDICTION<br>COL. 604 |
|-----------|--------------------------------------------------|------------------|--------------------------|-------------------------|----------------------------|-----------------------------------|
| 321       | NUCLEAR PROD S & I TOTAL ALLOCATOR               | TSFR 11-046      | 417,802,200              | 369,000                 | 418,171,200<br>100.0000%   | 233,051,123<br>55.7310%           |
| 322       | REACTOR PLANT EQUIP TOTAL ALLOCATOR              | TSFR 11-050      | 685,691,575              | 4,846,000               | 690,537,575<br>100.0000%   | 382,934,732<br>55.9192%           |
| 323       | NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR     | TSFR 11-054      | 172,169,818              | 2,214,000               | 174,383,818<br>100.0000%   | 96,191,779<br>55.1610%            |
| 324       | ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR       | TSFR 11-058      | 138,240,999              | (246,000)               | 137,994,999<br>100.0000%   | 77,018,946<br>55.8114%            |
| 325       | MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR       | TSFR 11-062      | 69,810,853               | (578,000)               | 69,232,853<br>100.0000%    | 37,652,082<br>54.3847%            |
| 328       | REGULATORY DISALLOWANCES TOTAL ALLOCATOR         | TSFR 11-066      | (137,972,757)            | (6,238,362)             | (144,211,119)<br>100.0000% | (81,107,166)<br>56.2420%          |
| 350 LR    | TRANSMISSION LAND RIGHTS ALLOC. MISSOURI BASIS   | TSFR 11-105      | 22,275,898               | 0                       | 22,275,898<br>100.0000%    | 11,819,491<br>53.0595%            |
| 352       | TRANSMISSION STRUCTURES & IMPROV TOTAL ALLOCATOR | TSFR 11-115      | 4,401,837                | (27,000)                | 4,374,837<br>100.0000%     | 2,359,409<br>53.9314%             |
| 352 SUB   | TRANSMISSION STRUCTURES & IMPROV ALLOCATOR       | TSFR 11-113      | 4,386,143                | (27,000)                | 4,359,143<br>100.0000%     | 2,343,715<br>53.7655%             |
| 353       | TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR   | TSFR 11-125      | 125,672,246              | 5,387,000               | 131,059,246<br>100.0000%   | 70,927,505<br>54.1187%            |
| 353 SUB   | TRANSMISSION STATION EQUIPMENT ALLOCATOR         | TSFR 11-122      | 119,282,880              | 5,387,000               | 124,649,880<br>100.0000%   | 67,232,925<br>53.9374%            |
| 354       | TRANSMISSION TOWERS & FIXTURES ALLOCATOR         | TSFR 11-130      | 3,980,692                | (18,000)                | 3,962,692<br>100.0000%     | 2,124,166<br>53.6041%             |
| 355       | TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR    | TSFR 11-138      | 88,682,910               | 5,166,000               | 93,848,910<br>100.0000%    | 47,526,075<br>50.6411%            |
| 355 SUB   | TRANSMISSION POLES & FIXTURES ALLOCATOR          | TSFR 11-136      | 88,679,404               | 5,166,000               | 93,845,404<br>100.0000%    | 47,522,569<br>50.6392%            |
| 356       | TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR    | TSFR 11-146      | 74,024,956               | 5,639,000               | 79,663,956<br>100.0000%    | 40,373,403<br>50.6796%            |
| 356 SUB   | TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR   | TSFR 11-144      | 74,022,404               | 5,639,000               | 79,661,404<br>100.0000%    | 40,370,851<br>50.6761%            |
| 357       | TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR       | TSFR 11-148      | 3,078,287                | (18,000)                | 3,060,287<br>100.0000%     | 1,640,440<br>53.6041%             |
| 358       | TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR    | TSFR 11-150      | 2,798,718                | (117,000)               | 2,681,718<br>100.0000%     | 1,437,511<br>53.6041%             |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| ALLOCATOR | DESCRIPTION                                            | ALLOCATION BASIS | SYSTEM TOTAL<br>COL. 601 | ADJUSTMENTS<br>COL. 602 | ADJUSTED TOTAL<br>COL. 603 | MISSOURI JURISDICTION<br>COL. 604 |
|-----------|--------------------------------------------------------|------------------|--------------------------|-------------------------|----------------------------|-----------------------------------|
| 360 LR    | DISTRIBUTION LAND RIGHTS<br>ALLOC. MISSOURI BASIS      | TSFR 11-179      | 14,783,636               | 0                       | 14,783,636<br>100.0000%    | 8,787,499<br>59.4407%             |
| 361       | DISTRIBUTION STRUCTURES & IMPROV<br>ALLOCATOR          | TSFR 11-195      | 9,864,229                | (90,000)                | 9,774,229<br>100.0000%     | 4,924,008<br>50.3775%             |
| 362 SUB   | DISTRIBUTION STATION EQUIP SUBTOTAL<br>ALLOCATOR       | TSFR 11-209      | 142,331,147              | 2,791,000               | 145,122,147<br>100.0000%   | 83,804,367<br>57.7475%            |
| 362 COM   | DISTRIBUTION STATION EQUIP - COMMUN EQUIP<br>ALLOCATOR | TSFR 11-214      | 3,306,846                | 0                       | 3,306,846<br>100.0000%     | 1,713,110<br>51.8050%             |
| 362       | DISTRIBUTION STATION EQUIP TOTAL<br>ALLOCATOR          | TSFR 11-216      | 145,637,993              | 2,791,000               | 148,428,993<br>100.0000%   | 85,517,478<br>57.6151%            |
| 364       | DISTRIBUTION POLES, TOWERS & FIXTURES<br>ALLOCATOR     | TSFR 11-224      | 207,555,959              | 8,299,000               | 215,854,959<br>100.0000%   | 115,530,736<br>53.5224%           |
| 365       | DISTRIBUTION OH CONDUIT & DEVICES<br>ALLOCATOR         | TSFR 11-232      | 170,192,438              | 7,323,000               | 177,515,438<br>100.0000%   | 98,104,846<br>55.2855%            |
| 366       | DISTRIBUTION UG CONDUIT<br>ALLOCATOR                   | TSFR 11-237      | 133,022,912              | 5,787,000               | 138,809,912<br>100.0000%   | 74,276,308<br>53.5094%            |
| 367       | DISTRIBUTION UG CONDUIT & DEVICES<br>ALLOCATOR         | TSFR 11-242      | 290,059,017              | 7,149,000               | 297,208,017<br>100.0000%   | 150,144,555<br>50.5183%           |
| 368       | DISTRIBUTION LINE TRANSFORMERS<br>ALLOCATOR            | TSFR 11-257      | 199,002,369              | 1,143,000               | 200,145,369<br>100.0000%   | 116,045,359<br>57.9805%           |
| 369       | DISTRIBUTION SERVICES<br>ALLOCATOR                     | TSFR 11-262      | 77,401,575               | (198,000)               | 77,203,575<br>100.0000%    | 39,113,935<br>50.6634%            |
| 370       | DISTRIBUTION METERS<br>ALLOCATOR                       | TSFR 11-277      | 68,875,813               | (864,000)               | 68,011,813<br>100.0000%    | 37,254,232<br>54.7761%            |
| 371       | DIST INSTALLATION ON CUST PREMISES<br>ALLOCATOR        | TSFR 11-282      | 8,901,625                | 117,000                 | 9,018,625<br>100.0000%     | 6,632,759<br>73.5451%             |
| 373       | DISTRIBUTION STREET LIGHTS & TF SG<br>ALLOCATOR        | TSFR 11-287      | 33,225,556               | (234,000)               | 32,991,556<br>100.0000%    | 6,584,845<br>19.9592%             |
| 392       | TRANSPORTATION EQUIPMENT<br>ALLOCATOR                  | TSFR 11-302      | 24,539,583               | 4,581,000               | 29,120,583<br>100.0000%    | 15,480,398<br>53.1840%            |
| 396       | POWER OPERATED EQUIPMENT<br>ALLOCATOR                  | TSFR 11-306      | 10,212,261               | (558,000)               | 9,654,261<br>100.0000%     | 5,135,480<br>53.1840%             |
| 397       | GEN PLANT COMMUNICATIONS EQUIP TOTAL<br>ALLOCATOR      | TSFR 11-310      | 74,475,676               | 1,734,000               | 76,209,676<br>100.0000%    | 40,543,334<br>53.1987%            |
|           | UNCOLLECTIBLE ACCOUNTS                                 | TSFR 4-278       | 2,397,320                | 1,577,841               | 3,975,161                  | 2,782,932                         |

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| ALLOCATOR     | DESCRIPTION                                   | ALLOCATION BASIS | SYSTEM TOTAL COL 601 | ADJUSTMENTS COL 602 | ADJUSTED TOTAL COL 603     | MISSOURI JURISDICTION COL 604 |
|---------------|-----------------------------------------------|------------------|----------------------|---------------------|----------------------------|-------------------------------|
| 904           | ALLOCATOR                                     |                  |                      |                     | 100.0000%                  | 70.2596%                      |
| ACC DEF TX    | ACCUM. DEFERRED TAXES ALLOCATOR               | TSFR 8-058       | 521,851,787          | (12,519,466)        | 509,332,321<br>100.0000%   | 273,542,001<br>53.7060%       |
| CUS AC EXP    | TOTAL CUST. ACCT. EXPENSE ALLOCATOR           | TSFR 4-280       | 21,821,245           | 6,497,845           | 28,319,089<br>1.000000     | 15,832,770<br>0.559085        |
| CUS DEP       | INTEREST ON CUSTOMER DEPOSITS ALLOCATOR       | TSFR 1-055       | 7,599,020            | 0                   | 7,599,020<br>100.0000%     | 5,689,560<br>74.8723%         |
| CUS SV EXP    | TOTAL CUST. SERVICES EXPENSE ALLOCATOR        | TSFR 4-290       | 1,435,996            | 753,946             | 2,189,942<br>100.0000%     | 1,149,901<br>52.5083%         |
| DIST EXP      | TOTAL DISTRIBUTION EXPENSE ALLOCATOR          | TSFR 4-270       | 51,500,485           | 5,097,054           | 56,597,539<br>100.0000%    | 30,487,048<br>53.8664%        |
| DIST MTC      | TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR      | TSFR 4-265       | 27,554,961           | 4,128,956           | 31,683,917<br>100.0000%    | 16,996,696<br>53.6446%        |
| DIST OPS      | TOTAL DISTRIBUTION OPERATIONS ALLOCATOR       | TSFR 4-252       | 10,157,208           | 307,453             | 10,464,661<br>100.0000%    | 5,667,069<br>54.1543%         |
| DIST PLANT    | TOTAL DISTRIBUTION PLANT ALLOCATOR            | TSFR 11-289      | 1,366,476,674        | 31,205,000          | 1,397,681,674<br>100.0000% | 746,823,424<br>53.4187%       |
| DIST RESERVE  | DISTRIBUTION RESERVE ALLOCATOR                | TSFR 12-135      | 499,261,788          | (23,260,437)        | 476,001,351<br>100.0000%   | 258,823,027<br>54.3324%       |
| ELEC W/O W.C. | TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR    | TSFR 11-360      | 3,543,657,213        | 235,124,000         | 3,778,781,213<br>100.0000% | 2,018,937,655<br>53.4283%     |
| GEN PLANT     | TOTAL GENERAL PLANT ALLOCATOR                 | TSFR 11-314      | 186,097,812          | 5,947,000           | 192,044,812<br>100.0000%   | 102,909,013<br>53.5859%       |
| GEN RESERVE   | GENERAL PLANT RESERVE ALLOCATOR               | TSFR 12-160      | 73,996,530           | 1,982,003           | 75,978,532<br>100.0000%    | 57,453,951<br>75.6187%        |
| NET PLANT     | TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR | TSFR 11-368      | 2,599,685,120        | 251,734,468         | 2,851,419,588<br>100.0000% | 1,513,587,946<br>53.0819%     |
| PROD PLANT    | TOTAL PRODUCTION PLANT ALLOCATOR              | TSFR 11-087      | 2,918,564,550        | 179,360,638         | 3,097,925,188<br>100.0000% | 1,694,892,102<br>54.7106%     |
| PROD RESERVE  | PRODUCTION RESERVE ALLOCATOR                  | TSFR 12-079      | 1,514,143,109        | 8,402,780           | 1,522,545,889<br>100.0000% | 840,121,478<br>55.1787%       |
| PROD W/O W.C. | PROD. PLANT W/O WOLF CREEK ALLOCATOR          | TSFR 11-356      | 1,569,410,277        | 179,194,000         | 1,748,604,277<br>100.0000% | 937,323,879<br>53.6041%       |
| W.C. PLANT    | WOLF CREEK PRODUCTION PLANT ALLOCATOR         | TSFR 11-068      | 1,349,154,273        | 166,638             | 1,349,320,911<br>100.0000% | 757,568,223<br>56.1444%       |

**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| ALLOCATOR    | DESCRIPTION                                      | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603    | MISSOURI JURISDICTION COL. 604 |
|--------------|--------------------------------------------------|------------------|-----------------------|----------------------|----------------------------|--------------------------------|
| PTD          | TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR         | TSFR 11-293      | 4,611,478,924         | 226,577,638          | 4,838,056,562<br>100.0000% | 2,620,537,932<br>54.1651%      |
| PTD W/O W.C. | PROD. TRANS. DIST PLANT W/O WOLF CREEK ALLOCATOR | TSFR 11-364      | 3,262,324,651         | 226,411,000          | 3,488,735,651<br>100.0000% | 1,862,969,710<br>53.9966%      |
| SAL & WAGES  | TOTAL SALARIES & WAGES W/O A&G ALLOCATOR         | TSFR 18-021      | 118,162,452           | 7,751,926            | 125,914,378<br>100.0000%   | 67,900,651<br>53.9261%         |
| SALES EXP    | TOTAL SALES EXPENSE ALLOCATOR                    | TSFR 4-300       | 1,309,778             | 34,777               | 1,344,555<br>100.0000%     | 719,091<br>53.4817%            |
| T&D          | TOTAL TRANS. AND DIST. PLANT ALLOCATOR           | TSFR 11-291      | 1,692,914,374         | 47,217,000           | 1,740,131,374<br>100.0000% | 925,645,830<br>53.1940%        |
| TOTAL PLANT  | TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR        | TSFR 11-347      | 4,892,811,486         | 235,290,638          | 5,128,102,124<br>100.0000% | 2,776,505,877<br>54.1430%      |
| TRAN EXP     | TOTAL TRANSMISSION EXPENSE ALLOCATOR             | TSFR 4-240       | 15,999,611            | 245,219              | 15,944,830<br>100.0000%    | 8,443,887<br>52.9569%          |
| TRAN PLANT   | TOTAL TRANSMISSION PLANT ALLOCATOR               | TSFR 11-152      | 326,437,700           | 16,012,000           | 342,449,700<br>100.0000%   | 179,022,406<br>52.2770%        |
| TRAN RESERVE | TRANSMISSION RESERVE ALLOCATOR                   | TSFR 12-113      | 148,805,818           | (6,960,061)          | 141,845,757<br>100.0000%   | 73,941,012<br>52.1278%         |
| WC PROD PAY  | TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR         | TSFR 4-372       | 31,592,457            | 1,985,405            | 33,577,862<br>100.0000%    | 17,999,116<br>53.6041%         |



**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.**  
**MISSOURI REVENUE REQUIREMENT**  
**MISC % - MISCELLANEOUS PERCENTS**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | DESCRIPTION                                  | ALLOCATION BASIS | SYSTEM TOTAL COL 601 | ADJUSTMENTS COL 602 | ADJUSTED TOTAL COL 603 | MISSOURI JURISDICTION COL 604 | PROFORMA ADJUSTMENTS COL 605 | PROFORMA JURISDICTION COL 606 |
|----------|----------------------------------------------|------------------|----------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------|
| %-009    | <b>INCOME TAXES</b>                          |                  |                      |                     |                        |                               |                              |                               |
| %-010    | FEDERAL TAX RATE                             | 35%              | 35.00%               | 35.00%              | 35.00%                 | 35.00%                        | 35.00%                       | 35.00%                        |
| %-011    | STATE TAX RATE                               | 6.25%            | 6.25%                | 6.25%               | 6.25%                  | 6.25%                         | 6.25%                        | 6.25%                         |
| %-012    | DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX  | 50%              | 50.00%               | 50.00%              | 50.00%                 | 50.00%                        | 50.00%                       | 50.00%                        |
| %-013    | DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX | 50%              | 50.00%               | 50.00%              | 50.00%                 | 50.00%                        | 50.00%                       | 50.00%                        |
| %-014    | CALCULATED KCMO EARNINGS TAX                 | 7-048 / 7-046    | 0.32%                | 0.32%               | 0.32%                  | 0.62%                         | 0.62%                        | 0.62%                         |
| %-015    | AVERAGE ENVIRONMENTAL TAX RATE               | ASSIGN           | 0.00%                | 0.00%               | 0.00%                  | 0.00%                         | 0.00%                        | 0.00%                         |
| %-016    |                                              |                  |                      |                     |                        |                               |                              |                               |
| %-017    | <b>CALCULATED REVENUE TAXES FOR CWC ADJ</b>  |                  |                      |                     |                        |                               |                              |                               |
| %-018    | CALCULATED KCMO GRT (6%) ON MO BASE REV      | 16-098 / 2-010   | 4.90%                | 4.90%               | 4.90%                  | 4.90%                         | 4.90%                        | 4.90%                         |
| %-019    | CALCULATED KCMO GRT (3-4%) ON MO BASE REV    | 16-101 / 2-010   | 1.91%                | 1.91%               | 1.91%                  | 1.91%                         | 1.91%                        | 1.91%                         |
| %-020    | CALCULATED OTHER MO GRT ON MO BASE REV       | 16-104 / 2-010   | 1.15%                | 1.15%               | 1.15%                  | 1.15%                         | 1.15%                        | 1.15%                         |
| %-021    | CALCULATED KS FRANCHISE TAX ON KS BASE REV   | 16-107 / 2-013   | 2.65%                | 2.65%               | 2.65%                  | 2.65%                         | 2.65%                        | 2.65%                         |
| %-022    | CALCULATED MO SALES TAX ON MO BASE REV       | 16-110 / 2-010   | 3.04%                | 3.04%               | 3.04%                  | 3.04%                         | 3.04%                        | 3.04%                         |
| %-023    | CALCULATED KS SALES TAX ON KS BASE REV       | 16-113 / 2-013   | 3.78%                | 3.78%               | 3.78%                  | 3.78%                         | 3.78%                        | 3.78%                         |
| %-024    |                                              |                  |                      |                     |                        |                               |                              |                               |
| %-025    | <b>CAPITAL STRUCTURE</b>                     |                  |                      |                     |                        |                               |                              |                               |
| %-026    | LONG-TERM DEBT                               | 1,145,140        | 44.67%               | 44.67%              | 44.67%                 | 44.67%                        | 44.67%                       | 44.67%                        |
| %-027    | PREFERRED STOCK                              | 39,000           | 1.52%                | 1.52%               | 1.52%                  | 1.52%                         | 1.52%                        | 1.52%                         |
| %-028    | COMMON EQUITY                                | 1,379,673        | 53.81%               | 53.81%              | 53.81%                 | 53.81%                        | 53.81%                       | 53.81%                        |
| %-029    | TOTAL                                        | 2,563,813        | 100.00%              | 100.00%             | 100.00%                | 100.00%                       | 100.00%                      | 100.00%                       |
| %-030    |                                              |                  |                      |                     |                        |                               |                              |                               |
| %-031    | <b>CAPITAL COST</b>                          |                  |                      |                     |                        |                               |                              |                               |
| %-032    | LONG-TERM DEBT                               | ASSIGN           | 6.16%                | 6.16%               | 6.16%                  | 6.16%                         | 6.16%                        | 6.16%                         |
| %-033    | PREFERRED STOCK                              | ASSIGN           | 4.29%                | 4.29%               | 4.29%                  | 4.29%                         | 4.29%                        | 4.29%                         |
| %-034    | COMMON EQUITY                                | ASSIGN           | 11.50%               | 11.50%              | 11.50%                 | 11.50%                        | 11.50%                       | 11.50%                        |
| %-035    |                                              |                  |                      |                     |                        |                               |                              |                               |
| %-036    | <b>WTD COST OF CAPITAL</b>                   |                  |                      |                     |                        |                               |                              |                               |
| %-037    | LONG-TERM DEBT                               | %-028 * %-032    | 2.75%                | 2.75%               | 2.75%                  | 2.75%                         | 2.75%                        | 2.75%                         |
| %-038    | PREFERRED STOCK                              | %-027 * %-033    | 0.07%                | 0.07%               | 0.07%                  | 0.07%                         | 0.07%                        | 0.07%                         |
| %-039    | COMMON EQUITY                                | %-028 * %-034    | 6.19%                | 6.19%               | 6.19%                  | 6.19%                         | 6.19%                        | 6.19%                         |
| %-040    | TOTAL                                        |                  | 9.01%                | 9.01%               | 9.01%                  | 9.01%                         | 9.01%                        | 9.01%                         |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
CWC % - CASH WORKING CAPITAL PERCENTS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | DESCRIPTION                                | ALLOCATION BASIS | (A)<br>REVENUE<br>LAG | (B)<br>EXPENSE<br>LAG | (C)<br>NET<br>LAG<br>(A-B) | (D)<br>CWC<br>FACTOR<br>(C/365) |
|----------|--------------------------------------------|------------------|-----------------------|-----------------------|----------------------------|---------------------------------|
| CWC-009  | Operations and Maintenance Expense         |                  |                       |                       |                            |                                 |
| CWC-010  | Cash Vouchers, exci itemizations below     | ASSIGN           | 21.07                 | 39.15                 | (18.08)                    | -4.9534%                        |
| CWC-011  | WCNOC Operations & Nuci fuel               | ASSIGN           | 21.07                 | 13.81                 | 7.26                       | 1.9890%                         |
| CWC-012  | Wolf Creek Refueling Outage Accrual        | ASSIGN           | 21.07                 | 215.07                | (194.00)                   | -53.1507%                       |
| CWC-013  | Purchased Coal & Freight                   | ASSIGN           | 21.07                 | 21.08                 | (0.01)                     | -0.0027%                        |
| CWC-014  | Purchased Gas & Transportation             | ASSIGN           | 21.07                 | 28.62                 | (7.55)                     | -2.0685%                        |
| CWC-015  | Purchased Oil & Transportation             | ASSIGN           | 21.07                 | 8.50                  | 12.57                      | 3.4438%                         |
| CWC-016  | Purchased Power                            | ASSIGN           | 21.07                 | 26.09                 | (5.02)                     | -1.3753%                        |
| CWC-017  | Bulk Power Sales & Other Rev               | ASSIGN           | (21.07)               | (36.88)               | 15.81                      | 4.3315%                         |
| CWC-018  | Pension Fund Payments                      | ASSIGN           | 21.07                 | -                     | 21.07                      | 5.7726%                         |
| CWC-019  | Other Post Employment Benefits (OPEB)      | ASSIGN           | 21.07                 | 20.36                 | 0.71                       | 0.1945%                         |
| CWC-020  | Payroll-Related O&M                        |                  |                       |                       |                            |                                 |
| CWC-021  | Federal, State & City Income Tax Withheld  | ASSIGN           | 21.07                 | 14.34                 | 6.73                       | 1.8438%                         |
| CWC-022  | FICA Taxes Withheld - Employee             | ASSIGN           | 21.07                 | 14.31                 | 6.76                       | 1.8521%                         |
| CWC-023  | Other Employee Withholdings                | ASSIGN           | 21.07                 | 15.40                 | 5.67                       | 1.5534%                         |
| CWC-024  | Net Payroll                                | ASSIGN           | 21.07                 | 14.44                 | 6.63                       | 1.8164%                         |
| CWC-025  | Accrued Vacation                           | ASSIGN           | 21.07                 | 344.83                | (323.76)                   | -88.7014%                       |
| CWC-026  |                                            |                  |                       |                       |                            |                                 |
| CWC-027  | Taxes                                      |                  |                       |                       |                            |                                 |
| CWC-028  | Ad Valorem / Property                      | ASSIGN           | 21.07                 | 200.42                | (179.35)                   | -49.1370%                       |
| CWC-029  | FICA Taxes - Employers                     | ASSIGN           | 21.07                 | 14.42                 | 6.65                       | 1.8219%                         |
| CWC-030  | Unemployment Taxes - FUTA / SUTA           | ASSIGN           | 21.07                 | 88.28                 | (47.21)                    | -12.9342%                       |
| CWC-031  | KS-City Franchise Taxes                    | ASSIGN           | 21.07                 | 47.67                 | (28.60)                    | -7.2877%                        |
| CWC-032  | MO Gross Receipts Taxes - 6%               | ASSIGN           | 21.07                 | 33.01                 | 33.01                      | 9.0426%                         |
| CWC-033  | MO Gross Receipts Taxes - 4%               | ASSIGN           | 21.07                 | 19.21                 | 1.86                       | 0.5096%                         |
| CWC-034  | MO Gross Receipts Taxes - Other Cities     | ASSIGN           | 21.07                 | 13.46                 | 7.61                       | 2.0849%                         |
| CWC-035  | Sales Taxes-MO                             | ASSIGN           | 21.07                 | 23.54                 | (2.47)                     | -0.6767%                        |
| CWC-036  | Sales Taxes-KS                             | ASSIGN           | 21.07                 | 24.24                 | (3.17)                     | -0.8685%                        |
| CWC-037  | Use Taxes                                  | ASSIGN           | 21.07                 | 73.65                 | (52.58)                    | -14.4055%                       |
| CWC-038  |                                            |                  |                       |                       |                            |                                 |
| CWC-039  | Currently Payable Income taxes             | ASSIGN           | 21.07                 | 45.63                 | (24.56)                    | -6.7274%                        |
| CWC-040  | Interest Expense                           | ASSIGN           | 21.07                 | 86.55                 | (65.48)                    | -17.9397%                       |
| CWC-041  |                                            |                  |                       |                       |                            |                                 |
| CWC-042  |                                            |                  |                       |                       |                            |                                 |
| CWC-043  |                                            |                  |                       |                       |                            |                                 |
| CWC-044  |                                            |                  |                       |                       |                            |                                 |
| CWC-045  | Total Gross Payroll (12 MO ended 9-2005)   |                  | 186,132,468           |                       |                            |                                 |
| CWC-046  | Less : Gross Payroll paid by WCNOC         |                  | 35,428,157            |                       |                            |                                 |
| CWC-047  | Gross Payroll - Incurred Internally        |                  | <u>150,704,311</u>    |                       |                            |                                 |
| CWC-048  |                                            |                  |                       |                       |                            |                                 |
| CWC-049  | Payroll Withholdings - Incurred Internally |                  |                       |                       |                            |                                 |
| CWC-050  | Federal, State & City Income Tax Withheld  |                  | 32,764,100            | 21,740.7%             |                            |                                 |
| CWC-051  | FICA Taxes Withheld - Employee             |                  | 11,807,315            | 7.8348%               |                            |                                 |
| CWC-052  | Other Employee Withholdings                |                  | 27,671,470            | 18.3614%              |                            |                                 |
| CWC-053  | Total Withholdings                         |                  | <u>72,242,886</u>     | 47.9368%              |                            |                                 |

% of Gross PR

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO.                | ACCT. NO. | DESCRIPTION                           | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 |
|-------------------------|-----------|---------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|
| <b>PRODUCTION PLANT</b> |           |                                       |                  |                       |                      |                         |                                |
| D-009                   |           | STEAM                                 |                  |                       |                      |                         |                                |
| D-010                   | 310       | LAND & LAND RIGHTS                    | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-011                   |           | TOTAL ACCOUNT 310                     |                  |                       |                      |                         |                                |
| D-012                   |           |                                       |                  |                       |                      |                         |                                |
| D-013                   | 311       | STRUCTURES & IMPROVEMENTS             | ASSIGN           |                       |                      |                         | 3.31%                          |
| D-014                   |           | LEASE HOLD IMPROVEMENTS - P&M         | ASSIGN           |                       |                      |                         | 11.55%                         |
| D-015                   |           | STRUCTURES & IMPROVEMENTS - H5        | ASSIGN           |                       |                      |                         | 0.82%                          |
| D-016                   |           | TOTAL ACCOUNT 311                     |                  |                       |                      |                         |                                |
| D-017                   |           |                                       |                  |                       |                      |                         |                                |
| D-018                   | 312       | BOILER PLANT EQUIPMENT                | ASSIGN           |                       |                      |                         | 3.63%                          |
| D-019                   |           | UNIT TRAINS                           | ASSIGN           |                       |                      |                         | 3.63%                          |
| D-020                   |           | AQC EQUIPMENT                         | ASSIGN           |                       |                      |                         | 3.63%                          |
| D-021                   |           | BOILER PLANT EQUIPMENT - H5           | ASSIGN           |                       |                      |                         | 0.90%                          |
| D-022                   |           | TOTAL ACCOUNT 312                     |                  |                       |                      |                         |                                |
| D-023                   |           |                                       |                  |                       |                      |                         |                                |
| D-024                   | 314       | TURBOGENERATOR UNITS                  | ASSIGN           |                       |                      |                         | 3.13%                          |
| D-025                   |           | TOTAL ACCOUNT 314                     |                  |                       |                      |                         |                                |
| D-026                   |           |                                       |                  |                       |                      |                         |                                |
| D-027                   | 315       | ACCESSORY ELECTRIC EQUIPMENT          | ASSIGN           |                       |                      |                         | 3.23%                          |
| D-028                   |           | ACCESSORY ELECTRIC EQUIPMENT - H5     | ASSIGN           |                       |                      |                         | 0.80%                          |
| D-029                   |           | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | ASSIGN           |                       |                      |                         | 5.40%                          |
| D-030                   |           | TOTAL ACCOUNT 315                     |                  |                       |                      |                         |                                |
| D-031                   |           |                                       |                  |                       |                      |                         |                                |
| D-032                   | 316       | MISC. POWER PLANT EQUIPMENT           | ASSIGN           |                       |                      |                         | 3.50%                          |
| D-033                   |           | MISC. POWER PLANT EQUIPMENT - H5      | ASSIGN           |                       |                      |                         | 0.87%                          |
| D-034                   |           | TOTAL ACCOUNT 316                     |                  |                       |                      |                         |                                |
| D-035                   |           |                                       |                  |                       |                      |                         |                                |
| D-036                   |           |                                       |                  |                       |                      |                         |                                |
| D-037                   |           | <b>TOTAL STEAM PLANT</b>              |                  |                       |                      |                         |                                |
| D-038                   |           |                                       |                  |                       |                      |                         |                                |
| D-039                   |           | <b>NUCLEAR</b>                        |                  |                       |                      |                         |                                |
| D-040                   | 320       | LAND & LAND RIGHTS                    | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-041                   |           | MISSOURI GROSS AFDC                   | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-042                   |           | TOTAL LAND & LAND RIGHTS              |                  |                       |                      |                         |                                |
| D-043                   |           |                                       |                  |                       |                      |                         |                                |
| D-044                   | 321       | STRUCTURES & IMPROVEMENTS             | ASSIGN           |                       |                      |                         | 1.55%                          |
| D-045                   |           | MISSOURI GROSS AFDC                   | ASSIGN           |                       |                      |                         | 1.55%                          |
| D-046                   |           | TOTAL STRUCTURES & IMPROVEMENTS       |                  |                       |                      |                         |                                |
| D-047                   |           |                                       |                  |                       |                      |                         |                                |
| D-048                   | 322       | REACTOR PLANT EQUIPMENT               | ASSIGN           |                       |                      |                         | 1.73%                          |
| D-049                   |           | MISSOURI GROSS AFDC                   | ASSIGN           |                       |                      |                         | 1.73%                          |
| D-050                   |           | TOTAL REACTOR PLANT EQUIPMENT         |                  |                       |                      |                         |                                |
| D-051                   |           |                                       |                  |                       |                      |                         |                                |
| D-052                   | 323       | TURBOGENERATOR UNITS                  | ASSIGN           |                       |                      |                         | 1.96%                          |
| D-053                   |           | MISSOURI GROSS AFDC                   | ASSIGN           |                       |                      |                         | 1.96%                          |
| D-054                   |           | TOTAL TURBOGENERATOR UNITS            |                  |                       |                      |                         |                                |
| D-055                   |           |                                       |                  |                       |                      |                         |                                |
| D-056                   | 324       | ACCESSORY ELECT. EQUIPMENT            | ASSIGN           |                       |                      |                         | 1.73%                          |
| D-057                   |           | MISSOURI GROSS AFDC                   | ASSIGN           |                       |                      |                         | 1.73%                          |
| D-058                   |           | TOTAL ACCESSORY ELEC. EQUIPMENT       |                  |                       |                      |                         |                                |
| D-059                   |           |                                       |                  |                       |                      |                         |                                |
| D-060                   | 325       | MISC POWER PLANT EQUIPMENT            | ASSIGN           |                       |                      |                         | 2.36%                          |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                          | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 |
|----------|-----------|--------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|
| D-061    |           | MISSOURI GROSS AFDC                  | ASSIGN           |                       |                      |                         | 2.36%                          |
| D-062    |           | TOTAL MISC POWER PLANT EQUIPMENT     |                  |                       |                      |                         |                                |
| D-063    |           |                                      |                  |                       |                      |                         |                                |
| D-064    | 328       | REGULATORY DISALLOWANCES             | ASSIGN           |                       |                      |                         | 1.73%                          |
| D-065    |           | MISSOURI GROSS AFDC                  | ASSIGN           |                       |                      |                         | 1.73%                          |
| D-066    |           | TOTAL REGULATORY DISALLOWANCES       |                  |                       |                      |                         |                                |
| D-067    |           |                                      |                  |                       |                      |                         |                                |
| D-068    |           | TOTAL NUCLEAR PRODUCTION PLANT       |                  |                       |                      |                         |                                |
| D-069    |           |                                      |                  |                       |                      |                         |                                |
| D-070    |           | OTHER PRODUCTION PLANT - CT          |                  |                       |                      |                         |                                |
| D-071    | 340       | LAND - CT                            | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-072    |           | LAND RIGHTS - CT                     | ASSIGN           |                       |                      |                         | 1.19%                          |
| D-073    | 341       | STRUCTURES & IMPROVEMENTS - CT       | ASSIGN           |                       |                      |                         | 4.12%                          |
| D-074    | 342       | FUEL HOLDERS, PRODUCERS AND ACC - CT | ASSIGN           |                       |                      |                         | 4.12%                          |
| D-075    | 344       | GENERATORS - CT                      | ASSIGN           |                       |                      |                         | 4.12%                          |
| D-076    | 345       | ACCESSORY ELECTRIC EQUIPMENT - CT    | ASSIGN           |                       |                      |                         | 4.12%                          |
| D-077    |           | TOTAL OTHER PRODUCTION PLANT - CT    |                  |                       |                      |                         |                                |
| D-078    |           |                                      |                  |                       |                      |                         |                                |
| D-079    |           | OTHER PRODUCTION PLANT - WIND        |                  |                       |                      |                         |                                |
| D-080    | 340       | LAND - WIND                          | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-081    |           | LAND RIGHTS - WIND                   | ASSIGN           |                       |                      |                         | 1.19%                          |
| D-082    | 341       | STRUCTURES & IMPROVEMENTS - WIND     | ASSIGN           |                       |                      |                         | 5.00%                          |
| D-083    | 344       | GENERATORS - WIND                    | ASSIGN           |                       |                      |                         | 5.00%                          |
| D-084    | 345       | ACCESSORY ELECTRIC EQUIPMENT - WIND  | ASSIGN           |                       |                      |                         | 5.00%                          |
| D-085    |           | TOTAL OTHER PRODUCTION PLANT - WIND  |                  |                       |                      |                         |                                |
| D-086    |           |                                      |                  |                       |                      |                         |                                |
| D-087    |           | TOTAL PRODUCTION PLANT               |                  |                       |                      |                         |                                |
| D-088    |           |                                      |                  |                       |                      |                         |                                |
| D-089    |           | TRANSMISSION PLANT                   |                  |                       |                      |                         |                                |
| D-090    | 350       | LAND AND LAND RIGHTS                 |                  |                       |                      |                         |                                |
| D-091    |           | LAND                                 |                  |                       |                      |                         |                                |
| D-092    |           | DISTRIBUTION RELATED - MO            | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-093    |           | DISTRIBUTION RELATED - KS            | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-094    |           | STEP-UP EQUIPMENT                    | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-095    |           | SUBSTATION EQUIPMENT                 | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-096    |           | OVERHEAD LINES                       | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-097    |           | TOTAL LAND                           |                  |                       |                      |                         |                                |
| D-098    |           |                                      |                  |                       |                      |                         |                                |
| D-099    |           | LAND RIGHTS                          |                  |                       |                      |                         | 1.19%                          |
| D-100    |           | SUBSTATIONS                          | ASSIGN           |                       |                      |                         |                                |
| D-101    |           | OVERHEAD LINES                       |                  |                       |                      |                         |                                |
| D-102    |           | DISTRIBUTION RELATED - MO            | ASSIGN           |                       |                      |                         | 1.19%                          |
| D-103    |           | DISTRIBUTION RELATED - KS            | ASSIGN           |                       |                      |                         | 1.19%                          |
| D-104    |           | ALLOCATED                            | ASSIGN           |                       |                      |                         | 1.19%                          |
| D-105    |           | TOTAL LAND RIGHTS                    |                  |                       |                      |                         |                                |
| D-106    |           | TOTAL ACCT 350                       |                  |                       |                      |                         |                                |
| D-107    |           |                                      |                  |                       |                      |                         |                                |
| D-108    | 352       | STRUCTURES AND IMPROVEMENTS          | ASSIGN           |                       |                      |                         | 1.36%                          |
| D-109    |           | DISTRIBUTION RELATED - MO            | ASSIGN           |                       |                      |                         | 1.36%                          |
| D-110    |           | DISTRIBUTION RELATED - KS            | ASSIGN           |                       |                      |                         | 1.36%                          |
| D-111    |           | STEP-UP EQUIPMENT                    | ASSIGN           |                       |                      |                         | 1.36%                          |
| D-112    |           | TRANSMISSION EQUIPMENT               | ASSIGN           |                       |                      |                         | 1.36%                          |

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                             | ALLOCATION BASIS | SYSTEM TOTAL COL 601 | ADJUSTMENTS COL 602 | ADJUSTED TOTAL COL 603 | MISSOURI JURISDICTION COL 604 |
|----------|-----------|-----------------------------------------|------------------|----------------------|---------------------|------------------------|-------------------------------|
| D-113    |           | SUBTOTAL                                |                  |                      |                     |                        |                               |
| D-114    |           | MO GROSS AFDC                           | ASSIGN           |                      |                     |                        | 1.36%                         |
| D-115    |           | TOTAL ACCT 352                          |                  |                      |                     |                        |                               |
| D-116    |           |                                         |                  |                      |                     |                        |                               |
| D-117    | 353       | STATION EQUIPMENT                       |                  |                      |                     |                        |                               |
| D-118    |           | DISTRIBUTION RELATED - MO               | ASSIGN           |                      |                     |                        | 2.24%                         |
| D-119    |           | DISTRIBUTION RELATED - KS               | ASSIGN           |                      |                     |                        | 2.24%                         |
| D-120    |           | STEP-UP EQUIPMENT                       | ASSIGN           |                      |                     |                        | 2.24%                         |
| D-121    |           | TRANSMISSION EQUIPMENT                  | ASSIGN           |                      |                     |                        | 2.24%                         |
| D-122    |           | SUBTOTAL                                |                  |                      |                     |                        |                               |
| D-123    |           | MO GROSS AFDC                           | ASSIGN           |                      |                     |                        | 2.24%                         |
| D-124    |           | STATION EQUIP - COMMUN EQUIP (LIKE 397) | ASSIGN           |                      |                     |                        | 2.50%                         |
| D-125    |           | TOTAL ACCT 353                          |                  |                      |                     |                        |                               |
| D-126    |           |                                         |                  |                      |                     |                        |                               |
| D-127    | 354       | TOWERS AND FIXTURES                     |                  |                      |                     |                        |                               |
| D-128    |           | MISSOURI                                | ASSIGN           |                      |                     |                        | 2.00%                         |
| D-129    |           | ALLOCATED TRANSMISSION                  | ASSIGN           |                      |                     |                        | 2.00%                         |
| D-130    |           | TOTAL ACCT 354                          |                  |                      |                     |                        |                               |
| D-131    |           |                                         |                  |                      |                     |                        |                               |
| D-132    | 355       | POLES AND FIXTURES                      |                  |                      |                     |                        |                               |
| D-133    |           | DISTRIBUTION RELATED - MO               | ASSIGN           |                      |                     |                        | 3.59%                         |
| D-134    |           | DISTRIBUTION RELATED - KS               | ASSIGN           |                      |                     |                        | 3.59%                         |
| D-135    |           | TRANSMISSION EQUIPMENT                  | ASSIGN           |                      |                     |                        | 3.59%                         |
| D-136    |           | SUBTOTAL                                |                  |                      |                     |                        |                               |
| D-137    |           | MO GROSS AFDC                           | ASSIGN           |                      |                     |                        | 3.59%                         |
| D-138    |           | TOTAL ACCT 355                          |                  |                      |                     |                        |                               |
| D-139    |           |                                         |                  |                      |                     |                        |                               |
| D-140    | 356       | OVERHEAD CONDUCTORS AND DEVICES         |                  |                      |                     |                        |                               |
| D-141    |           | DISTRIBUTION RELATED - MO               | ASSIGN           |                      |                     |                        | 3.10%                         |
| D-142    |           | DISTRIBUTION RELATED - KS               | ASSIGN           |                      |                     |                        | 3.10%                         |
| D-143    |           | TRANSMISSION EQUIPMENT                  | ASSIGN           |                      |                     |                        | 3.10%                         |
| D-144    |           | SUBTOTAL                                |                  |                      |                     |                        |                               |
| D-145    |           | MO GROSS AFDC                           | ASSIGN           |                      |                     |                        | 3.10%                         |
| D-146    |           | TOTAL ACCT 356                          |                  |                      |                     |                        |                               |
| D-147    |           |                                         |                  |                      |                     |                        |                               |
| D-148    | 357       | UNDERGROUND CONDUIT                     |                  |                      |                     |                        |                               |
| D-149    |           |                                         | ASSIGN           |                      |                     |                        | 1.32%                         |
| D-150    | 358       | UNDERGROUND CONDUCTORS & DEVICES        |                  |                      |                     |                        |                               |
| D-151    |           |                                         | ASSIGN           |                      |                     |                        | 2.55%                         |
| D-152    |           |                                         |                  |                      |                     |                        |                               |
| D-153    |           | TOTAL TRANSMISSION PLANT                |                  |                      |                     |                        |                               |
| D-154    |           |                                         |                  |                      |                     |                        |                               |
| D-155    | 360       | DISTRIBUTION PLANT                      |                  |                      |                     |                        |                               |
| D-156    |           | LAND & LAND RIGHTS                      |                  |                      |                     |                        |                               |
| D-157    |           | LAND (NON-DEPRECIABLE)                  |                  |                      |                     |                        |                               |
| D-158    |           | MISSOURI                                |                  |                      |                     |                        |                               |
| D-159    |           | SUBSTATIONS ASSIGNED                    | ASSIGN           |                      |                     |                        | 0.00%                         |
| D-160    |           | SUBSTATION - STEP-UP                    | ASSIGN           |                      |                     |                        | 0.00%                         |
| D-161    |           | SUBS ALLOC - TRANSMISSION               | ASSIGN           |                      |                     |                        | 0.00%                         |
| D-162    |           | TOTAL MISSOURI LAND                     |                  |                      |                     |                        |                               |
| D-163    |           | KANSAS                                  |                  |                      |                     |                        |                               |
| D-164    |           | SUBSTATIONS ASSIGNED                    | ASSIGN           |                      |                     |                        | 0.00%                         |
|          |           | SUBS ALLOC - TRANSMISSION               | ASSIGN           |                      |                     |                        | 0.00%                         |

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                                   | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 |
|----------|-----------|-----------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|
| D-165    |           | TOTAL KANSAS LAND                             |                  |                       |                      |                         |                                |
| D-166    |           | LAND RIGHTS                                   |                  |                       |                      |                         |                                |
| D-167    |           | MISSOURI (DEPRECIABLE)                        |                  |                       |                      |                         | 2.17%                          |
| D-168    |           | SUBSTATIONS                                   | ASSIGN           |                       |                      |                         | 2.17%                          |
| D-169    |           | OVERHEAD LINES                                | ASSIGN           |                       |                      |                         |                                |
| D-170    |           | TOTAL MO LAND RIGHTS                          |                  |                       |                      |                         |                                |
| D-171    |           | KANSAS (NON-DEPRECIABLE)                      |                  |                       |                      |                         | 2.17%                          |
| D-172    |           | SUBSTATIONS                                   | ASSIGN           |                       |                      |                         |                                |
| D-173    |           | OVERHEAD LINES                                | ASSIGN           |                       |                      |                         | 2.17%                          |
| D-174    |           | ASSIGNED                                      | ASSIGN           |                       |                      |                         | 2.17%                          |
| D-175    |           | WHOLESALE                                     | ASSIGN           |                       |                      |                         |                                |
| D-176    |           | TOTAL KS LAND RIGHTS                          |                  |                       |                      |                         |                                |
| D-177    |           | TOTAL LAND RIGHTS                             |                  |                       |                      |                         |                                |
| D-178    |           |                                               |                  |                       |                      |                         |                                |
| D-179    |           |                                               |                  |                       |                      |                         |                                |
| D-180    |           |                                               |                  |                       |                      |                         |                                |
| D-181    |           | TOTAL ACCT 360                                |                  |                       |                      |                         |                                |
| D-182    |           | STRUCTURES & IMPROVEMENTS                     |                  |                       |                      |                         |                                |
| D-183    | 361       | MISSOURI                                      |                  |                       |                      |                         | 2.96%                          |
| D-184    |           | ASSIGNED                                      | ASSIGN           |                       |                      |                         | 2.96%                          |
| D-185    |           | STEP-UP EQUIPMENT                             | ASSIGN           |                       |                      |                         | 2.96%                          |
| D-186    |           | TRANSMISSION EQUIPMENT                        | ASSIGN           |                       |                      |                         |                                |
| D-187    |           | TOTAL MO STRUCT & IMPROVEMENTS                |                  |                       |                      |                         |                                |
| D-188    |           | KANSAS                                        |                  |                       |                      |                         | 2.96%                          |
| D-189    |           | ASSIGNED                                      | ASSIGN           |                       |                      |                         | 2.96%                          |
| D-190    |           | TRANSMISSION EQUIPMENT                        | ASSIGN           |                       |                      |                         |                                |
| D-191    |           | TOTAL KS STRUCT & IMPROVEMENTS                |                  |                       |                      |                         |                                |
| D-192    |           |                                               |                  |                       |                      |                         |                                |
| D-193    |           | TOTAL ACCOUNT 361                             |                  |                       |                      |                         |                                |
| D-194    |           |                                               |                  |                       |                      |                         |                                |
| D-195    |           | STATION EQUIPMENT                             |                  |                       |                      |                         |                                |
| D-196    |           | MISSOURI                                      |                  |                       |                      |                         | 2.00%                          |
| D-197    |           | ASSIGNED                                      | ASSIGN           |                       |                      |                         | 2.00%                          |
| D-198    |           | STEP-UP EQUIPMENT                             | ASSIGN           |                       |                      |                         | 2.00%                          |
| D-199    |           | TRANSMISSION EQUIPMENT                        | ASSIGN           |                       |                      |                         |                                |
| D-200    |           | TOTAL MO STATION EQUIPMENT                    |                  |                       |                      |                         |                                |
| D-201    |           | KANSAS                                        |                  |                       |                      |                         | 2.00%                          |
| D-202    |           | ASSIGNED                                      | ASSIGN           |                       |                      |                         | 2.00%                          |
| D-203    |           | TRANSMISSION EQUIPMENT                        | ASSIGN           |                       |                      |                         |                                |
| D-204    |           | TOTAL KS STATION EQUIPMENT                    |                  |                       |                      |                         |                                |
| D-205    |           | SUBTOTAL ACCOUNT 362                          |                  |                       |                      |                         |                                |
| D-206    |           | STATION EQUIP - COMMUN EQUIP (LIKE 397)       |                  |                       |                      |                         |                                |
| D-207    |           | MISSOURI                                      | ASSIGN           |                       |                      |                         | 2.50%                          |
| D-208    |           | KANSAS                                        | ASSIGN           |                       |                      |                         | 2.50%                          |
| D-209    |           | TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) |                  |                       |                      |                         |                                |
| D-210    |           |                                               |                  |                       |                      |                         |                                |
| D-211    |           | TOTAL ACCOUNT 362                             |                  |                       |                      |                         |                                |
| D-212    |           |                                               |                  |                       |                      |                         |                                |
| D-213    |           |                                               |                  |                       |                      |                         |                                |
| D-214    |           |                                               |                  |                       |                      |                         |                                |
| D-215    |           |                                               |                  |                       |                      |                         |                                |
| D-216    |           |                                               |                  |                       |                      |                         |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

| LINE NO. | ACCT. NO. | DESCRIPTION                   | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 |
|----------|-----------|-------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|
| D-217    |           |                               |                  |                       |                      |                         |                                |
| D-218    | 364       | POLES, TOWERS, & FIXTURES     |                  |                       |                      |                         |                                |
| D-219    |           | MISSOURI                      | ASSIGN           |                       |                      |                         | 4.09%                          |
| D-220    |           | KANSAS                        |                  |                       |                      |                         |                                |
| D-221    |           | WHOLESALE                     | ASSIGN           |                       |                      |                         | 4.09%                          |
| D-222    |           | RETAIL                        | ASSIGN           |                       |                      |                         | 4.09%                          |
| D-223    |           | TOTAL KS POLES, TOWERS & FIX  |                  |                       |                      |                         |                                |
| D-224    |           | TOTAL ACCOUNT 364             |                  |                       |                      |                         |                                |
| D-225    |           |                               |                  |                       |                      |                         |                                |
| D-226    | 365       | OVERHEAD CONDUCTORS & DEVICES |                  |                       |                      |                         |                                |
| D-227    |           | MISSOURI                      | ASSIGN           |                       |                      |                         | 2.02%                          |
| D-228    |           | KANSAS                        |                  |                       |                      |                         |                                |
| D-229    |           | WHOLESALE                     | ASSIGN           |                       |                      |                         | 2.02%                          |
| D-230    |           | RETAIL                        | ASSIGN           |                       |                      |                         | 2.02%                          |
| D-231    |           | TOTAL KS OVERHEAD LINES       |                  |                       |                      |                         |                                |
| D-232    |           | TOTAL ACCOUNT 365             |                  |                       |                      |                         |                                |
| D-233    |           |                               |                  |                       |                      |                         |                                |
| D-234    | 366       | UNDERGROUND CONDUIT           |                  |                       |                      |                         |                                |
| D-235    |           | MISSOURI                      | ASSIGN           |                       |                      |                         | 1.33%                          |
| D-236    |           | KANSAS                        | ASSIGN           |                       |                      |                         | 1.33%                          |
| D-237    |           | TOTAL ACCOUNT 366             |                  |                       |                      |                         |                                |
| D-238    |           |                               |                  |                       |                      |                         |                                |
| D-239    | 367       | UNDERGROUND CONDUCTORS & DEV. |                  |                       |                      |                         |                                |
| D-240    |           | MISSOURI                      | ASSIGN           |                       |                      |                         | 1.23%                          |
| D-241    |           | KANSAS                        | ASSIGN           |                       |                      |                         | 1.23%                          |
| D-242    |           | TOTAL ACCOUNT 367             |                  |                       |                      |                         |                                |
| D-243    |           |                               |                  |                       |                      |                         |                                |
| D-244    | 368       | LINE TRANSFORMERS             |                  |                       |                      |                         |                                |
| D-245    |           | MISSOURI                      |                  |                       |                      |                         |                                |
| D-246    |           | RECORDED IN MISSOURI          | ASSIGN           |                       |                      |                         | 3.10%                          |
| D-247    |           | ALLOCATED TO MISSOURI         | ASSIGN           |                       |                      |                         | 3.10%                          |
| D-248    |           | TOTAL MISSOURI                |                  |                       |                      |                         |                                |
| D-249    |           |                               |                  |                       |                      |                         |                                |
| D-250    |           | KANSAS                        |                  |                       |                      |                         |                                |
| D-251    |           | RECORDED IN KANSAS            | ASSIGN           |                       |                      |                         | 3.10%                          |
| D-252    |           | ALLOCATED TO KANSAS           | ASSIGN           |                       |                      |                         | 3.10%                          |
| D-253    |           | TOTAL KANSAS                  |                  |                       |                      |                         |                                |
| D-254    |           |                               |                  |                       |                      |                         |                                |
| D-255    |           | WHOLESALE                     | ASSIGN           |                       |                      |                         | 3.10%                          |
| D-256    |           |                               |                  |                       |                      |                         |                                |
| D-257    |           | TOTAL ACCOUNT 368             |                  |                       |                      |                         |                                |
| D-258    |           |                               |                  |                       |                      |                         |                                |
| D-259    | 369       | SERVICES                      |                  |                       |                      |                         |                                |
| D-260    |           | MISSOURI                      | ASSIGN           |                       |                      |                         | 3.14%                          |
| D-261    |           | KANSAS                        | ASSIGN           |                       |                      |                         | 3.14%                          |
| D-262    |           | TOTAL ACCOUNT 369             |                  |                       |                      |                         |                                |
| D-263    |           |                               |                  |                       |                      |                         |                                |
| D-264    | 370       | METERS                        |                  |                       |                      |                         |                                |
| D-265    |           | MISSOURI                      |                  |                       |                      |                         |                                |
| D-266    |           | RECORDED IN MISSOURI          | ASSIGN           |                       |                      |                         | 4.31%                          |
| D-267    |           | ALLOCATED TO MISSOURI         | ASSIGN           |                       |                      |                         | 4.31%                          |
| D-268    |           | TOTAL MO METERS               |                  |                       |                      |                         |                                |

**SCHEDULE DAF-1**

**KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 8-30-08**

| LINE NO. | ACCT. NO. | DESCRIPTION                    | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 |
|----------|-----------|--------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|
| D-269    |           | KANSAS                         |                  |                       |                      |                         |                                |
| D-270    |           | RECORDED IN KANSAS             | ASSIGN           |                       |                      |                         | 4.31%                          |
| D-271    |           | ALLOCATED TO KANSAS            | ASSIGN           |                       |                      |                         | 4.31%                          |
| D-272    |           | TOTAL KS METERS                |                  |                       |                      |                         |                                |
| D-273    |           |                                |                  |                       |                      |                         |                                |
| D-274    |           | WHOLESALE                      | ASSIGN           |                       |                      |                         | 4.31%                          |
| D-275    |           |                                |                  |                       |                      |                         |                                |
| D-276    |           | TOTAL ACCOUNT 370              |                  |                       |                      |                         |                                |
| D-277    |           |                                |                  |                       |                      |                         |                                |
| D-278    |           | INSTALLATION ON CUST. PREMISES |                  |                       |                      |                         |                                |
| D-279    | 371       | MISSOURI                       | ASSIGN           |                       |                      |                         | 9.51%                          |
| D-280    |           | KANSAS                         | ASSIGN           |                       |                      |                         | 9.51%                          |
| D-281    |           | TOTAL ACCOUNT 371              |                  |                       |                      |                         |                                |
| D-282    |           |                                |                  |                       |                      |                         |                                |
| D-283    |           | STREET LIGHTS & SIGNAL SYSTEMS |                  |                       |                      |                         |                                |
| D-284    | 373       | MISSOURI                       | ASSIGN           |                       |                      |                         | 3.69%                          |
| D-285    |           | KANSAS                         | ASSIGN           |                       |                      |                         | 3.69%                          |
| D-286    |           | TOTAL ACCOUNT 373              |                  |                       |                      |                         |                                |
| D-287    |           |                                |                  |                       |                      |                         |                                |
| D-288    |           | TOTAL DISTRIBUTION PLANT       |                  |                       |                      |                         |                                |
| D-289    |           |                                |                  |                       |                      |                         |                                |
| D-290    |           | TOTAL TRANS & DIST. PLANT      |                  |                       |                      |                         |                                |
| D-291    |           |                                |                  |                       |                      |                         |                                |
| D-292    |           | TOTAL PROD, TRANS & DIST PLANT |                  |                       |                      |                         |                                |
| D-293    |           |                                |                  |                       |                      |                         |                                |
| D-294    |           |                                |                  |                       |                      |                         |                                |
| D-295    |           | GENERAL PLANT                  |                  |                       |                      |                         |                                |
| D-296    |           | LAND AND LAND RIGHTS           | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-297    | 389       | STRUCTURES AND IMPROVEMENTS    | ASSIGN           |                       |                      |                         | 2.54%                          |
| D-298    | 390       | LEASEHOLD IMPROVEMENTS         | ASSIGN           |                       |                      |                         | 9.61%                          |
| D-299    |           | TOTAL ACCT 390                 |                  |                       |                      |                         |                                |
| D-300    |           | OFFICE FURNITURE & EQUIPMENT   | ASSIGN           |                       |                      |                         | 5.40%                          |
| D-301    | 391       | TRANSPORTATION EQUIPMENT       | ASSIGN           |                       |                      |                         | 5.43%                          |
| D-302    | 392       | STORES EQUIPMENT               | ASSIGN           |                       |                      |                         | 3.58%                          |
| D-303    | 393       | TOOLS, SHOP & GARAGE EQUIPMENT | ASSIGN           |                       |                      |                         | 2.61%                          |
| D-304    | 394       | LABORATORY EQUIPMENT           | ASSIGN           |                       |                      |                         | 3.37%                          |
| D-305    | 395       | POWER OPERATED EQUIPMENT       | ASSIGN           |                       |                      |                         | 5.55%                          |
| D-306    | 396       | COMMUNICATIONS EQUIPMENT       | ASSIGN           |                       |                      |                         | 2.50%                          |
| D-307    | 397       | ALLOCATED                      | ASSIGN           |                       |                      |                         | 2.50%                          |
| D-308    |           | MO GROSS AFDC                  | ASSIGN           |                       |                      |                         |                                |
| D-309    |           | TOTAL ACCT 397                 |                  |                       |                      |                         |                                |
| D-310    |           | MISCELLANEOUS EQUIPMENT        | ASSIGN           |                       |                      |                         | 3.16%                          |
| D-311    | 398       | OTHER TANGIBLE PROPERTY        | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-312    | 399       |                                |                  |                       |                      |                         |                                |
| D-313    |           | TOTAL GENERAL PLANT            |                  |                       |                      |                         |                                |
| D-314    |           |                                |                  |                       |                      |                         |                                |
| D-315    |           | INTANGIBLE PLANT               |                  |                       |                      |                         |                                |
| D-316    |           | ORGANIZATION                   | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-317    | 301       | FRANCHISES & CONSENTS          | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-318    | 302       |                                | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-319    |           | MISSOURI                       | ASSIGN           |                       |                      |                         |                                |
| D-320    |           | OTHER                          |                  |                       |                      |                         |                                |



**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

| LINE NO. | ACCT. NO. | DESCRIPTION                               | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 |
|----------|-----------|-------------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|
| D-321    |           | TOTAL ACCOUNT 302                         |                  |                       |                      |                         | 0.00%                          |
| D-322    |           |                                           |                  |                       |                      |                         |                                |
| D-323    | 303       | MISC. INTANGIBLE PLANT                    |                  |                       |                      |                         |                                |
| D-324    |           | 5-YR SOFTWARE                             |                  |                       |                      |                         |                                |
| D-325    |           | CUSTOMER RELATED                          | ASSIGN           |                       |                      |                         | 20.00%                         |
| D-326    |           | ENERGY RELATED                            | ASSIGN           |                       |                      |                         | 20.00%                         |
| D-327    |           | DEMAND RELATED                            | ASSIGN           |                       |                      |                         | 20.00%                         |
| D-328    |           | CORPORATE SOFTWARE                        | ASSIGN           |                       |                      |                         | 20.00%                         |
| D-329    |           | TRANSMISSION RELATED                      | ASSIGN           |                       |                      |                         | 20.00%                         |
| D-330    |           | TOTAL 5-YR SOFTWARE                       |                  |                       |                      |                         |                                |
| D-331    |           |                                           |                  |                       |                      |                         |                                |
| D-332    |           | 10-YR SOFTWARE                            |                  |                       |                      |                         |                                |
| D-333    |           | CUSTOMER RELATED                          | ASSIGN           |                       |                      |                         | 10.00%                         |
| D-334    |           | ENERGY RELATED                            | ASSIGN           |                       |                      |                         | 10.00%                         |
| D-335    |           | TOTAL 10-YR SOFTWARE                      |                  |                       |                      |                         |                                |
| D-336    |           |                                           |                  |                       |                      |                         |                                |
| D-337    |           | INTANGIBLE ACC EQUIP (LIKE 345)           | ASSIGN           |                       |                      |                         | 4.12%                          |
| D-338    |           | INTANGIBLE SUBSTATION EQUIP (LIKE 353)    | ASSIGN           |                       |                      |                         | 2.24%                          |
| D-339    |           | INTANGIBLE COMMUNICATION EQUIP (LIKE 353) | ASSIGN           |                       |                      |                         | 2.50%                          |
| D-340    |           |                                           |                  |                       |                      |                         |                                |
| D-341    |           | TOTAL MISC. INTANGIBLE PLANT              |                  |                       |                      |                         |                                |
| D-342    |           |                                           |                  |                       |                      |                         |                                |
| D-343    |           | TOTAL INTANGIBLE PLANT                    |                  |                       |                      |                         |                                |
| D-344    |           |                                           |                  |                       |                      |                         |                                |
| D-345    |           | ELECTRIC ACQUISITION ADJUSTMENT           | ASSIGN           |                       |                      |                         | 0.00%                          |
| D-346    |           |                                           |                  |                       |                      |                         |                                |
| D-347    |           | TOTAL ELECTRIC PLANT IN SERVICE           |                  |                       |                      |                         |                                |

**KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI REVENUE REQUIREMENT  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06  
SUMMARY OF ADJUSTMENTS**

|                                                                         |                                                                                                                                | <b>Total Company<br/>Adjustments<br/>Incr (Decr)</b> |
|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| <b>JURISDICTIONAL COST OF SERVICE</b>                                   |                                                                                                                                |                                                      |
| <b>OPERATING REVENUE</b>                                                |                                                                                                                                |                                                      |
| <b>Retail Sales - (Schedule 1) line 1-010</b>                           |                                                                                                                                |                                                      |
| Adj-1                                                                   | Remove Gross Receipts Tax from revenues                                                                                        | (38,387,719)                                         |
| Adj-49a                                                                 | Normalize Revenues for weather and other                                                                                       | (13,754,936)                                         |
| Adj-49b                                                                 | Annualize Revenues for customer growth and other                                                                               | 12,237,058                                           |
| Adj-49c                                                                 | Eliminate impact of Peak Load Curtailment Credits                                                                              | 485,610                                              |
|                                                                         |                                                                                                                                | <u>(39,419,987)</u>                                  |
| <b>Miscellaneous Revenue - (Schedule 1) line 1-011</b>                  |                                                                                                                                |                                                      |
| Adj-48                                                                  | Remove non-recurring revenues related to LaCygne-Stillwell transmission line upgrade                                           | (1,170,013)                                          |
| <b>Bulk Power Sales - (Schedule 1) line 1-012</b>                       |                                                                                                                                |                                                      |
| Adj-39                                                                  | Normalize Bulk Power Sales                                                                                                     | (28,954,395)                                         |
| <b>Sales for Resale - (Schedule 1) line 1-013</b>                       |                                                                                                                                |                                                      |
| Adj-49a                                                                 | Normalize Sales for Resale Revenues for weather                                                                                | 34,576                                               |
|                                                                         | Operating Revenue - (Sch 1) line 1-014                                                                                         | <u>(69,509,819)</u>                                  |
| <b>OPERATING EXPENSES</b>                                               |                                                                                                                                |                                                      |
| <b>Fuel - (Schedule 1) line 1-017</b>                                   |                                                                                                                                |                                                      |
| Adj-20                                                                  | Annualize payroll costs for changes in staffing levels and base pay rates                                                      | 5,548,499                                            |
| Adj-20a                                                                 | Reverse actual payroll costs incurred for actual staffing levels at base pay rates                                             | (5,220,470)                                          |
| Adj-38                                                                  | Annualize Fuel Expense at contract prices for net system input normalized for weather and annualized for customer growth       | 309,365                                              |
| Adj-42                                                                  | Adjust Wolf Creek Refueling Outage accrual.                                                                                    | 356,000                                              |
| Adj-58                                                                  | Adjust Fuel Handling Expense to include the costs the 2006 freight rate complaint before the Surface Transportation Board      | 3,500,000                                            |
| Adj-98                                                                  | Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006 | 4,684                                                |
|                                                                         | Fuel - (Sch 1) line 1-017                                                                                                      | <u>4,498,078</u>                                     |
| <b>Purchased Power - (Schedule 1) line 1-018</b>                        |                                                                                                                                |                                                      |
| Adj-40                                                                  | Annualize Purchased Power Expense for net system input normalized for weather and annualized for customer growth               | <u>642,538</u>                                       |
| <b>Other Operations &amp; Maintenance Expenses - (Sch 1) line 1-019</b> |                                                                                                                                |                                                      |
| Adj-2                                                                   | Adjust amortization of ice storm costs as if 100% had been deferred for jurisdictional books                                   | 3,732,547                                            |
| Adj-4                                                                   | Transfer Bad Debt Expense from below the line to A/C 904                                                                       | 777,853                                              |

**KANSAS CITY POWER & LIGHT COMPANY**  
**MISSOURI REVENUE REQUIREMENT**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**  
**SUMMARY OF ADJUSTMENTS**

|                                                       |                                                                                                                                            | <b>Total Company<br/>Adjustments<br/>Incr (Decr)</b> |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Adj-16                                                | **                                                                                                                                         | **                                                   |
| Adj-20                                                | Annualize payroll costs for changes in staffing levels and base pay rates                                                                  | 158,186,833                                          |
| Adj-20a                                               | Reverse actual payroll costs incurred for actual staffing levels at base pay rates                                                         | (148,834,011)                                        |
| Adj-26                                                | Normalize Production Maintenance expense                                                                                                   | 3,291,366                                            |
| Adj-27                                                | Adjust pension expense per 2005 Stipulation & Agreement, including amortization of pension regulatory asset and adjustment of FAS 88 costs | 23,569,008                                           |
| Adj-30                                                | **                                                                                                                                         | **                                                   |
| Adj-31                                                | Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs.                 | 694,128                                              |
| Adj-32                                                | Reflect amortization of regulatory asset related to deferred incremental rate case expenses                                                | 1,510,105                                            |
| Adj-41                                                | Normalize Bad Debt expense                                                                                                                 | 810,030                                              |
| Adj-42                                                | Adjust Wolf Creek Refueling Outage accrual                                                                                                 | 224,000                                              |
| Adj-44                                                | Adjust Nuclear Decommissioning Expense                                                                                                     | 148,559                                              |
| Adj-45                                                | Adjust Benefit expense for Other Post Employment Benefits and for benefits relating to active employees                                    | 2,050,240                                            |
| Adj-49a                                               | Adjust Bad Debt expense related to normalization of revenues for weather and other                                                         | (55,544)                                             |
| Adj-49b                                               | Adjust Bad Debt expense related to annualization of revenues for customer growth and other                                                 | 45,501                                               |
| Adj-52                                                | Adjust O&M for expenses related to new Wind generation                                                                                     | 2,017,406                                            |
| Adj-54                                                | Annualize fees related to Accounts Receivable Sale                                                                                         | 3,931,861                                            |
| Adj-56                                                | Adjust Customer Accounts expense for costs associated with accepting credit card payments                                                  | 500,000                                              |
| Other Oper & Mtce Expenses - Sch 1, line 1-019        |                                                                                                                                            | <u>54,631,396</u>                                    |
| <b>Depreciation Expense - (Schedule 1) line 1-020</b> |                                                                                                                                            |                                                      |
| Adj-12                                                | Adjust book depreciation expense to jurisdictional rates                                                                                   | (9,227,998)                                          |

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**KANSAS CITY POWER & LIGHT COMPANY**  
**MISSOURI REVENUE REQUIREMENT**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**  
**SUMMARY OF ADJUSTMENTS**

|                                                                      |                                                                                                                                 | <b>Total Company<br/>Adjustments<br/>Incr (Decr)</b> |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Adj-97                                                               | Reverse all previous depreciation adjustments, including adjustment to fuel expense                                             | 9,227,998                                            |
| Adj-98                                                               | Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2006  | (12,959,566)                                         |
|                                                                      | Depreciation Expense - (Sch 1) line 1-020                                                                                       | <u>(12,959,566)</u>                                  |
| <b>Amortization Expense (Schedule 1) line 1-021</b>                  |                                                                                                                                 |                                                      |
| Adj-12                                                               | Adjust book amortization expense to jurisdictional basis                                                                        | 225,779                                              |
| Adj-97                                                               | Reverse all previous amortization adjustments, including adjustment to fuel expense                                             | (225,779)                                            |
| Adj-98                                                               | Annualize amortization expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006  | 42,590                                               |
|                                                                      | Amortization Expense - Sch1, line 1-021                                                                                         | <u>42,590</u>                                        |
| <b>Interest on Customer Deposits - Missouri - (Sch 1) line 1-022</b> |                                                                                                                                 |                                                      |
| Adj-10                                                               | Transfer interest on customer deposits above the line                                                                           | <u>483,950</u>                                       |
| <b>Interest on Customer Deposits - Kansas - (Sch 1) line 1-023</b>   |                                                                                                                                 |                                                      |
| Adj-10                                                               | Transfer interest on customer deposits above the line and adjust amount to 2006 interest rate                                   | <u>74,815</u>                                        |
| <b>Taxes Other than Income - (Schedule 1) line 1-024</b>             |                                                                                                                                 |                                                      |
| Adj-1                                                                | Remove Gross Receipts Tax                                                                                                       | (38,923,327)                                         |
| Adj-20                                                               | Adjust FICA Payroll Taxes consistent with annualized payroll                                                                    | 495,221                                              |
| Adj-33b                                                              | Adjust property taxes for increased assessed values and levy rates                                                              | 5,143,767                                            |
| Multiple                                                             | Adjust Kansas City Earnings Tax for impact of other adjustments                                                                 | (490,318)                                            |
|                                                                      | Taxes Other than Income - (Sch 1) line 1-024                                                                                    | <u>(33,774,657)</u>                                  |
| <b>Federal and State Income Taxes - (Schedule 1) line 025</b>        |                                                                                                                                 |                                                      |
| multiple                                                             | Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes                                              | (25,092,348)                                         |
| Adj-99                                                               | Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above |                                                      |
|                                                                      | Fed and State Income Taxes - (Sch 1) line 1-025                                                                                 | <u>(25,092,348)</u>                                  |
|                                                                      | <b>Total Electric Operating Exp - (Sch 1) line 1-027</b>                                                                        | <u>(11,453,204)</u>                                  |
|                                                                      | <b>Net Electric Operating Income - (Sch 1) line 1-029</b>                                                                       | <u>(58,056,615)</u>                                  |

**RATE BASE**

|                                                       |                                                             |           |
|-------------------------------------------------------|-------------------------------------------------------------|-----------|
| <b>Total Electric Plant - (Schedule 1) line 1-032</b> |                                                             |           |
| Adj-3                                                 | Adjust Wolf Creek Disallowance to 100% jurisdictional basis | 5,892,436 |

**KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI REVENUE REQUIREMENT  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06  
SUMMARY OF ADJUSTMENTS**

|                                                                         |                                                                                                          | <b>Total Company<br/>Adjustments<br/>Incr (Decr)</b> |
|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Adj-21                                                                  | Increase Plant in Service for additions and retirements, excluding<br>Wind generation, through 9-30-2006 | 70,574,000                                           |
| Adj-52                                                                  | Add new Wind Generation                                                                                  | 171,504,000                                          |
|                                                                         | Total Electric Plant - (Sch 1) line 1-032                                                                | <u>247,970,436</u>                                   |
| <b>Accumulated Depreciation &amp; Amortization - (Sch 1) line 1-033</b> |                                                                                                          |                                                      |
| Adj-13                                                                  | Adjust book Accumulated Reserve for Depreciation to 100% basis at<br>jurisdictional depreciation rates.  | (2,014,058)                                          |
| Adj-53a                                                                 | Adjust Depreciation Reserve for annualized depreciation provision<br>from 1-1-2006 through 9-30-2006     | 104,891,359                                          |
| Adj-53b                                                                 | Adjust Depreciation Reserve for retirements and net salvage<br>expenditures through 9-30-2006            | (39,328,000)                                         |
|                                                                         | Accumulated Depr & Amort - (Sch 1) line 1-033                                                            | <u>63,549,301</u>                                    |
|                                                                         | Net Plant - (Sch 1) line 1-034                                                                           | <u>184,421,135</u>                                   |
| <b>Working Capital - (Schedule 1) line 1-036</b>                        |                                                                                                          |                                                      |
| Adj-50                                                                  | Adjust Prepayments to 13-Month Average                                                                   | 7,163,046                                            |
| Adj-51                                                                  | Adjust Fossil Fuel Inventories to required levels                                                        | 11,316,133                                           |
| Various                                                                 | Impact of other adjustments on Cash Working Capital                                                      | 675,650                                              |
|                                                                         | Working Capital - (Sch 1) line 1-036                                                                     | <u>19,154,829</u>                                    |
| <b>Prior Net Pre-paid Pension Asset - MO - (Sch 1) line 1-037</b>       |                                                                                                          |                                                      |
| Adj-27                                                                  | Reduce Net Prepaid Pension Asset for excess of FAS 87 pension<br>cost over contributions                 | (8,396,432)                                          |
| <b>Prior Net Pre-paid Pension Asset - KS - (Sch 1) line 1-038</b>       |                                                                                                          |                                                      |
| Adj-27                                                                  | Reduce Net Prepaid Pension Asset for excess of FAS 87 pension<br>cost over contributions                 | (6,824,990)                                          |
| <b>Prior Net Pre-paid Pension Asset - WS - (Sch 1) line 1-039</b>       |                                                                                                          |                                                      |
| Adj-27                                                                  | Reduce Net Prepaid Pension Asset for excess of FAS 87 pension<br>cost over contributions                 | (184,876)                                            |
| <b>Pension Regulatory Asset - (Sch 1) line 1-040</b>                    |                                                                                                          |                                                      |
| Adj-27                                                                  | Increase Regulatory Asset to 12-31-06 amount                                                             | <u>17,653,407</u>                                    |
| <b>Regulatory Asset-Demand Side Mgmt Prog-MO - (Sch 1) line 1-042</b>   |                                                                                                          |                                                      |
| Adj-31                                                                  | Increase Regulatory Asset to projected 9-30-2006 amount                                                  | <u>3,077,375</u>                                     |
| <b>Regulatory Asset-Demand Side Mgmt Prog-KS - (Sch 1) line 1-043</b>   |                                                                                                          |                                                      |
| Adj-31                                                                  | Increase Regulatory Asset to projected 9-30-2006 amount                                                  | <u>3,042,375</u>                                     |

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**KANSAS CITY POWER & LIGHT COMPANY  
LISTING OF WITNESSES BY ADJUSTMENT**

**WITNESS****OPERATING REVENUE****Retail Sales**

Adj-1 Remove Gross Receipts Tax from revenues  
Adj-49 Normalize & Annualized Revenues

Frerking  
Liechti

**Miscellaneous Revenue**

Adj-48 Remove non-recurring revenue related to LaCygne-Stillwell  
transmission line upgrade

Wright

**Bulk Power Sales**

Adj-39 Normalize Bulk Power Sales

Snitzer

**Sales For Resale**

Adj-49 Normalize Sales for Resale Revenues for weather

McCollister

**OPERATING EXPENSES****Fuel**

Adj-20 Annualize payroll costs for changes in staffing levels and base  
pay rates

Wright

Adj-38 Annualize Fuel Expense at contract prices for net system input  
normalized for weather and annualized for customer growth

Burton Crawford

Adj-42 Adjust Wolf Creek Refueling Outage accrual.

Wright

Adj-58 Adjust Fuel Handling Expense to include the costs the 2006  
freight rate complaint before the Surface Transportation Board.

Blunk

Adj-98 Annualize depreciation expense based on jurisdictional  
depreciation rates applied to jurisdictional Plant in Service at 9-  
30-2006

Frerking

**Purchased Power**

Adj-40 Annualize Purchased Power Expense for net system input  
normalized for weather and annualized for customer growth

Burton Crawford

**Other Operations & Maintenance Expenses**

Adj-2 Adjust amortization of ice storm costs as if 100% of had been  
deferred for jurisdictional books.

Frerking

Adj-4 Transfer Bad Debt Expense from below the line to A/C 904

Frerking

Adj-16 \*\* \_\_\_\_\_ \*\*

Frerking

Adj-20 Annualize payroll costs for changes in staffing levels and base  
pay rates

Wright

Adj-26 Normalize Production Maintenance expense

Dana Crawford

Adj-27 Adjust pension expense per 2005 Stipulation & Agreement,  
including amortization of pension regulatory asset and  
adjustment of FAS 88 costs.

Wright

**NP**

**KANSAS CITY POWER & LIGHT COMPANY  
LISTING OF WITNESSES BY ADJUSTMENT**

|                                              |                                                                                                                                                    | <b><u>WITNESS</u></b> |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Adj-30                                       | ** _____                                                                                                                                           | Wright                |
|                                              | _____**                                                                                                                                            |                       |
| Adj-31                                       | Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs.                         | Wright                |
| Adj-32                                       | Reflect amortization of regulatory asset related to deferred incremental rate case expenses.                                                       | Wright                |
| Adj-41                                       | Normalize Bad Debt expense                                                                                                                         | Wright                |
| Adj-42                                       | Adjust Wolf Creek Refueling Outage accrual.                                                                                                        | Wright                |
| Adj-44                                       | Adjust Nuclear Decommissioning Expense                                                                                                             | Frerking              |
| Adj-45                                       | Adjust Benefit expense for Other Post Employment Benefits and for benefits relating to active employees                                            | Wright                |
| Adj-49                                       | Adjust Bad Debt expense related to normalization and annualization of revenues                                                                     | Wright                |
| Adj-52                                       | Adjust O&M for expenses related to new Wind generation                                                                                             | Dana Crawford         |
| Adj-54                                       | Annualize fees related to Accounts Receivable Sale                                                                                                 | Cline                 |
| Adj-56                                       | Adjust Customer Accounts expense for costs associated with accepting credit card payments                                                          | Nathan                |
| <b>Depreciation and Amortization Expense</b> |                                                                                                                                                    |                       |
| Adj-12                                       | Adjust book depreciation and amortization expense to jurisdictional rates                                                                          | Frerking              |
| Adj-97                                       | Reverse all previous depreciation and amortization adjustments, including adjustment to fuel expense                                               | Frerking              |
| Adj-98                                       | Annualize depreciation and amortization expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-30-2006 | Frerking              |
| <b>Interest on Customer Deposits</b>         |                                                                                                                                                    |                       |
| Adj-10                                       | Transfer interest on customer deposits above the line and adjust rate                                                                              | Frerking              |
| <b>Taxes Other than Income</b>               |                                                                                                                                                    |                       |
| Adj-1                                        | Remove Gross Receipts Tax                                                                                                                          | Frerking              |
| Adj-20                                       | Adjust FICA Payroll Taxes consistent with annualized payroll                                                                                       | Wright                |
| Adj-33b                                      | Adjust property taxes for increased assessed values and levy rates                                                                                 | Burritg               |
| Multiple                                     | Adjust Kansas City Earnings Tax for impact of other adjustments                                                                                    | Frerking              |
| <b>Federal and State Income Taxes</b>        |                                                                                                                                                    |                       |
| Multiple                                     | Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes                                                                 | Burritg/Frerking      |
| Adj-99                                       | Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above                    | Frerking              |

**NP**



## RATE BASE

Frerking  
Wright  
Grimwade

Frerking  
Wright  
Wright

# NP

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE  
TEST YEAR 2005  
WEATHER NORMALIZED  
ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**DESCRIPTION OF JURISDICTIONAL ALLOCATION FACTORS**

| <b><u>Factor</u></b> | <b><u>Factor Description</u></b>   |
|----------------------|------------------------------------|
| 100 KS               | 100% Kansas                        |
| 100 MO               | 100% Missouri                      |
| 100 WS               | 100% Wholesale                     |
| C1                   | Customers – Electric (Retail Only) |
| C2                   | Customers – WS and Retail          |
| D1                   | Production Demand                  |
| D2                   | Production Demand (Same as D1)     |
| D3                   | Transmission Demand                |
| E1                   | Energy with Losses                 |
| E2                   | Energy without Losses              |
| UE1                  | Unused Energy with Losses          |

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE**

**Schedule DAF-4**

**TEST YEAR 2005**

**WEATHER NORMALIZED**

**ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATOR "C1"**

**Average Number of Retail Customers**

|                      | <b>Customers</b> | <b>% of Total</b> |
|----------------------|------------------|-------------------|
| Missouri – Retail    | 267,183          | 53.5662%          |
| Kansas – Retail      | 231,607          | 46.4338%          |
| Wholesale            | 0                | 0.0000%           |
| <b>TOTAL COMPANY</b> | <b>498,790</b>   | <b>100.0000%</b>  |

**JURISDICTIONAL ALLOCATOR "C2"**

**Average Number of Retail and Wholesale Customers**

|                      | <b>Customers</b> | <b>% of Total</b> |
|----------------------|------------------|-------------------|
| Missouri – Retail    | 267,183          | 53.5651%          |
| Kansas – Retail      | 231,607          | 46.4327%          |
| Wholesale            | 11               | 0.0022%           |
| <b>TOTAL COMPANY</b> | <b>498,801</b>   | <b>100.0000%</b>  |

**KANSAS CITY POWER & LIGHT COMPANY****Schedule DAF-4****ALLOCATORS SCHEDULE****TEST YEAR 2005****WEATHER NORMALIZED****ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006****JURISDICTIONAL ALLOCATORS "D1" and "D2"****Production Demand - Based on 12 Monthly Coincident Peaks**

|                      | <b>MW</b>       | <b>% of Total</b> |
|----------------------|-----------------|-------------------|
| Missouri – Retail    | 16,937.4        | 53.6041%          |
| Kansas – Retail      | 14,380.9        | 45.5132%          |
| Wholesale            | 278.9           | 0.8827%           |
| <b>TOTAL COMPANY</b> | <b>31,597.2</b> | <b>100.0000%</b>  |

**JURISDICTIONAL ALLOCATOR "D3"****Transmission Demand – Based on 12 Monthly Coincident Peaks**

|                      | <b>MW</b>       | <b>% of Total</b> |
|----------------------|-----------------|-------------------|
| Missouri – Retail    | 16,937.4        | 53.6041%          |
| Kansas – Retail      | 14,380.9        | 45.5132%          |
| Wholesale            | 278.9           | 0.8827%           |
| <b>TOTAL COMPANY</b> | <b>31,597.2</b> | <b>100.0000%</b>  |

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE**

**Schedule DAF-4**

**TEST YEAR 2005**

**WEATHER NORMALIZED**

**ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATOR "E1"**

**Energy Sales with Losses**

|                      | <b>MWH<br/>w/ Losses</b> | <b>% of Total</b> |
|----------------------|--------------------------|-------------------|
| Missouri – Retail    | 9,036,747                | 56.9763%          |
| Kansas – Retail      | 6,679,513                | 42.1140%          |
| Wholesale            | 144,287                  | 0.9097%           |
| <b>TOTAL COMPANY</b> | <b>15,860,547</b>        | <b>100.0000%</b>  |

**JURISDICTIONAL ALLOCATOR "E2"**

**Energy Sales Without Losses**

|                      | <b>MWH<br/>w/o Losses</b> | <b>% of Total</b> |
|----------------------|---------------------------|-------------------|
| Missouri – Retail    | 8,578,342                 | 57.0974%          |
| Kansas – Retail      | 6,307,818                 | 41.9848%          |
| Wholesale            | 137,889                   | 0.9178%           |
| <b>TOTAL COMPANY</b> | <b>15,024,049</b>         | <b>100.0000%</b>  |

**JURISDICTIONAL ALLOCATOR "UE1"**

**Unused Energy with Losses**

|                      | <b>MWH<br/>w/ Losses</b> | <b>% of Total</b> |
|----------------------|--------------------------|-------------------|
| Missouri – Retail    | 3,327,555                | 46.1814%          |
| Kansas – Retail      | 3,818,544                | 52.9955%          |
| Wholesale            | 59,310                   | 0.8231%           |
| <b>TOTAL COMPANY</b> | <b>7,205,409</b>         | <b>100.0000%</b>  |

## KANSAS CITY POWER &amp; LIGHT COMPANY

## DECOMMISSIONING COST ASSUMPTIONS

|                                    |                |
|------------------------------------|----------------|
| 2005 Decom Cost Est                | \$ 517,601,282 |
| Cost Escalation Rate               | 4.40%          |
| KCP&L Share                        | 47.00%         |
| Future Juris Allocation Factor     | 53.60%         |
| Wtd Historical/Future Alloc Factor | 55.98%         |

## WOLF CREEK DECOMMISSIONING TRUST ANALYSIS

## DECOMMISSIONING TRUST FUND EARNINGS ASSUMPTIONS

| TRUST FUND MANAGEMENT FEE |             |
|---------------------------|-------------|
| Missouri Avg Fund Bal     | 315,287,554 |
| Missouri Ann Fixed Fee    | 18,761      |
| Avg Fixed Fee %           | 0.01%       |
| Variable Fee %            | 0.21%       |
| Avg Tot Fee %             | 0.22%       |

| Year                           | US T-Bills     |        | LT Govt Bonds |        | LY Corp Bonds |        | Lrg Corp Equities |        | Weighted Earnings After-Tax |
|--------------------------------|----------------|--------|---------------|--------|---------------|--------|-------------------|--------|-----------------------------|
|                                | 3.80%          | 5.50%  | 5.80%         | 6.20%  | 5.90%         | 5.40%  | 5.90%             | 10.40% |                             |
| SBB1 1925-2004 Arithmetic Mean | 3.75%          | 5.45%  | 5.80%         | 6.05%  | 5.90%         | 5.40%  | 5.90%             | 11.40% |                             |
| SBB1 1925-2004 Geometric Mean  | 3.75%          | 5.45%  | 5.80%         | 6.05%  | 5.90%         | 5.40%  | 5.90%             | 11.40% |                             |
| Assumed Earnings               | 20.00%         | 20.00% | 20.00%        | 20.00% | 20.00%        | 20.00% | 20.00%            | 20.00% |                             |
| Effective Tax Rate             | 2.82%          | 4.18%  | 4.30%         | 4.86%  | 4.86%         | 8.94%  |                   |        |                             |
| Earnings After Fees & Taxes    |                |        |               |        |               |        |                   |        |                             |
| Year                           | Investment Mix |        |               |        |               |        |                   |        | Weighted Earnings After-Tax |
|                                | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  |                             |
| 2006                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2007                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2008                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2009                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2010                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2011                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2012                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2013                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2014                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2015                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2016                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2017                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2018                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2019                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2020                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2021                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2022                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2023                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2024                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2025                           | 0.0%           | 15.0%  | 10.0%         | 10.0%  | 30.0%         | 30.0%  | 45.0%             | 45.0%  | 6.48%                       |
| 2026                           | 2.5%           | 15.3%  | 10.0%         | 10.0%  | 28.0%         | 43.3%  | 6.36%             | 6.36%  | 6.24%                       |
| 2027                           | 5.0%           | 15.6%  | 10.0%         | 10.0%  | 26.0%         | 41.5%  | 6.12%             | 6.12%  | 5.99%                       |
| 2028                           | 7.5%           | 15.8%  | 10.0%         | 10.0%  | 24.0%         | 39.8%  | 5.88%             | 5.88%  | 5.75%                       |
| 2029                           | 10.0%          | 16.0%  | 10.0%         | 10.0%  | 22.0%         | 38.0%  | 5.64%             | 5.64%  | 5.51%                       |
| 2030                           | 12.5%          | 16.3%  | 10.0%         | 10.0%  | 20.0%         | 36.3%  | 5.40%             | 5.40%  | 5.26%                       |
| 2031                           | 15.0%          | 16.6%  | 10.0%         | 10.0%  | 18.0%         | 34.5%  | 5.16%             | 5.16%  | 5.02%                       |
| 2032                           | 17.5%          | 16.8%  | 10.0%         | 10.0%  | 16.0%         | 32.8%  | 4.92%             | 4.92%  | 4.77%                       |
| 2033                           | 20.0%          | 17.0%  | 10.0%         | 10.0%  | 14.0%         | 31.0%  | 4.68%             | 4.68%  | 4.53%                       |
| 2034                           | 22.5%          | 17.3%  | 10.0%         | 10.0%  | 12.0%         | 29.3%  | 4.44%             | 4.44%  | 4.28%                       |
| 2035                           | 25.0%          | 17.6%  | 10.0%         | 10.0%  | 10.0%         | 27.5%  | 4.20%             | 4.20%  | 4.04%                       |
| 2036                           | 27.5%          | 17.8%  | 10.0%         | 10.0%  | 8.0%          | 25.8%  | 3.96%             | 3.96%  | 3.80%                       |
| 2037                           | 30.0%          | 18.0%  | 10.0%         | 10.0%  | 6.0%          | 24.0%  | 3.72%             | 3.72%  | 3.56%                       |
| 2038                           | 32.5%          | 18.3%  | 10.0%         | 10.0%  | 4.0%          | 22.3%  | 3.48%             | 3.48%  | 3.32%                       |
| 2039                           | 35.0%          | 18.6%  | 10.0%         | 10.0%  | 2.0%          | 20.5%  | 3.24%             | 3.24%  | 3.08%                       |
| 2040                           | 37.5%          | 18.8%  | 10.0%         | 10.0%  | 0.0%          | 18.8%  | 3.00%             | 3.00%  | 2.84%                       |
| 2041                           | 40.0%          | 19.0%  | 10.0%         | 10.0%  | 0.0%          | 17.0%  | 2.76%             | 2.76%  | 2.60%                       |
| 2042                           | 42.5%          | 19.3%  | 10.0%         | 10.0%  | 0.0%          | 15.3%  | 2.52%             | 2.52%  | 2.36%                       |
| 2043                           | 45.0%          | 19.6%  | 10.0%         | 10.0%  | 0.0%          | 13.5%  | 2.28%             | 2.28%  | 2.12%                       |
| 2044                           | 47.5%          | 19.8%  | 10.0%         | 10.0%  | 0.0%          | 11.8%  | 2.04%             | 2.04%  | 1.88%                       |
| 2045                           | 50.0%          | 20.0%  | 10.0%         | 10.0%  | 0.0%          | 10.0%  | 1.80%             | 1.80%  | 1.64%                       |
| 2046                           | 52.5%          | 20.3%  | 10.0%         | 10.0%  | 0.0%          | 8.3%   | 1.56%             | 1.56%  | 1.40%                       |
| 2047                           | 55.0%          | 20.6%  | 10.0%         | 10.0%  | 0.0%          | 6.6%   | 1.32%             | 1.32%  | 1.16%                       |
| 2048                           | 57.5%          | 20.9%  | 10.0%         | 10.0%  | 0.0%          | 4.9%   | 1.08%             | 1.08%  | 0.92%                       |
| 2049                           | 60.0%          | 21.2%  | 10.0%         | 10.0%  | 0.0%          | 3.2%   | 0.84%             | 0.84%  | 0.68%                       |
| 2050                           | 62.5%          | 21.5%  | 10.0%         | 10.0%  | 0.0%          | 1.5%   | 0.60%             | 0.60%  | 0.44%                       |
| 2051                           | 65.0%          | 21.8%  | 10.0%         | 10.0%  | 0.0%          | 0.0%   | 0.36%             | 0.36%  | 0.20%                       |
| 2052                           | 67.5%          | 22.1%  | 10.0%         | 10.0%  | 0.0%          | 0.0%   | 0.12%             | 0.12%  | 0.04%                       |
| 2053                           | 70.0%          | 22.4%  | 10.0%         | 10.0%  | 0.0%          | 0.0%   | 0.0%              | 0.0%   | 0.00%                       |

| Year | 2005 Wolf Creek Decom Cost |            | Escalated Wolf Creek Decom Cost |            | KCP&L Missouri Decom Cost |            |
|------|----------------------------|------------|---------------------------------|------------|---------------------------|------------|
|      | Decom Cost                 | Decom Cost | Decom Cost                      | Decom Cost | Decom Cost                | Decom Cost |
| 2005 | -                          | -          | -                               | -          | -                         | -          |
| 2006 | -                          | -          | -                               | -          | -                         | -          |
| 2007 | -                          | -          | -                               | -          | -                         | -          |
| 2008 | -                          | -          | -                               | -          | -                         | -          |
| 2009 | -                          | -          | -                               | -          | -                         | -          |
| 2010 | -                          | -          | -                               | -          | -                         | -          |
| 2011 | -                          | -          | -                               | -          | -                         | -          |
| 2012 | -                          | -          | -                               | -          | -                         | -          |
| 2013 | -                          | -          | -                               | -          | -                         | -          |
| 2014 | -                          | -          | -                               | -          | -                         | -          |
| 2015 | -                          | -          | -                               | -          | -                         | -          |
| 2016 | -                          | -          | -                               | -          | -                         | -          |
| 2017 | -                          | -          | -                               | -          | -                         | -          |
| 2018 | -                          | -          | -                               | -          | -                         | -          |
| 2019 | -                          | -          | -                               | -          | -                         | -          |
| 2020 | -                          | -          | -                               | -          | -                         | -          |
| 2021 | -                          | -          | -                               | -          | -                         | -          |
| 2022 | -                          | -          | -                               | -          | -                         | -          |
| 2023 | -                          | -          | -                               | -          | -                         | -          |
| 2024 | -                          | -          | -                               | -          | -                         | -          |
| 2025 | -                          | -          | -                               | -          | -                         | -          |
| 2026 | -                          | -          | -                               | -          | -                         | -          |
| 2027 | -                          | -          | -                               | -          | -                         | -          |
| 2028 | -                          | -          | -                               | -          | -                         | -          |
| 2029 | -                          | -          | -                               | -          | -                         | -          |
| 2030 | -                          | -          | -                               | -          | -                         | -          |
| 2031 | -                          | -          | -                               | -          | -                         | -          |
| 2032 | -                          | -          | -                               | -          | -                         | -          |
| 2033 | -                          | -          | -                               | -          | -                         | -          |
| 2034 | -                          | -          | -                               | -          | -                         | -          |
| 2035 | -                          | -          | -                               | -          | -                         | -          |
| 2036 | -                          | -          | -                               | -          | -                         | -          |
| 2037 | -                          | -          | -                               | -          | -                         | -          |
| 2038 | -                          | -          | -                               | -          | -                         | -          |
| 2039 | -                          | -          | -                               | -          | -                         | -          |
| 2040 | -                          | -          | -                               | -          | -                         | -          |
| 2041 | -                          | -          | -                               | -          | -                         | -          |
| 2042 | -                          | -          | -                               | -          | -                         | -          |
| 2043 | -                          | -          | -                               | -          | -                         | -          |
| 2044 | -                          | -          | -                               | -          | -                         | -          |
| 2045 | -                          | -          | -                               | -          | -                         | -          |
| 2046 | -                          | -          | -                               | -          | -                         | -          |
| 2047 | -                          | -          | -                               | -          | -                         | -          |
| 2048 | -                          | -          | -                               | -          | -                         | -          |
| 2049 | -                          | -          | -                               | -          | -                         | -          |
| 2050 | -                          | -          | -                               | -          | -                         | -          |
| 2051 | -                          | -          | -                               | -          | -                         | -          |
| 2052 | -                          | -          | -                               | -          | -                         | -          |
| 2053 | -                          | -          | -                               | -          | -                         | -          |

## MISSOURI JURISDICTION - QUALIFIED TAXABLE TRUST

## DECOMMISSIONING TRUST FUND CASH FLOWS

| NET AFTER-TAX MARKET VALUE    |            |
|-------------------------------|------------|
| EOY 2005 Market Value         | 62,661,000 |
| Jan 2006 Deposit              | 575,984    |
| Market Value Incl Jan Deposit | 63,236,984 |
| EOY 2005 Unrealized Net Gain  | 5,225,868  |
| Effective Tax Rate            | 20.00%     |
| Tax on Unrealized Net Gain    | 1,045,174  |
| Net After-Tax Market Value    | 62,191,790 |
| Annual Accrual Escalation     | 0.00%      |

| Year | Trust Fund Accrual | Trust Fund Expenditure | Earnings After Fees & Taxes | Trust Fund Balance |
|------|--------------------|------------------------|-----------------------------|--------------------|
| 2005 | 2,353,556          | 0                      | 4,105,040                   | 68,001,586         |
| 2006 | 1,281,284          | 0                      | 4,488,281                   | 74,371,131         |
| 2007 | 1,281,284          | 0                      | 4,862,282                   | 80,514,657         |
| 2008 | 1,281,284          | 0                      | 5,200,486                   | 87,066,407         |
| 2009 | 1,281,284          | 0                      | 5,684,522                   | 94,022,194         |
| 2010 | 1,281,284          | 0                      | 6,136,044                   | 101,439,503        |
| 2011 | 1,281,284          | 0                      | 6,616,834                   | 109,337,601        |
| 2012 | 1,281,284          | 0                      | 7,128,789                   | 117,747,655        |
| 2013 | 1,281,284          | 0                      | 7,673,929                   | 126,702,848        |
| 2014 | 1,281,284          | 0                      | 8,264,404                   | 136,238,516        |
| 2015 | 1,281,284          | 0                      | 8,872,506                   | 146,392,287        |
| 2016 | 1,281,284          | 0                      | 9,530,674                   | 157,204,225        |
| 2017 | 1,281,284          | 0                      | 10,231,504                  | 168,716,983        |
| 2018 | 1,281,284          | 0                      | 10,977,761                  | 180,975,018        |
| 2019 | 1,281,284          | 0                      | 11,772,391                  | 194,028,674        |
| 2020 | 1,281,284          | 0                      | 12,618,529                  | 207,928,468        |
| 2021 | 1,281,284          | 0                      | 13,519,514                  | 222,730,246        |
| 2022 | 1,281,284          | 0                      | 14,478,900                  | 238,490,410        |
| 2023 | 1,281,284          | 0                      | 15,500,474                  | 255,272,149        |
| 2024 | 1,281,284          | 0                      | 16,588,266                  | 273,141,679        |
| 2025 | 1,281,284          | 0                      | 17,742,281                  | 291,835,225        |
| 2026 | 1,281,284          | 0                      | 18,244,059                  | 311,360,548        |
| 2027 | 1,281,284          | 0                      | 19,081,056                  | 331,722,869        |
| 2028 | 1,281,284          | 0                      | 19,820,539                  | 352,924,672        |
| 2029 | 1,281,284          | 0                      | 20,759,587                  | 374,985,523        |
| 2030 | 1,281,284          | 0                      | 21,985,100                  | 397,841,888        |
| 2031 | 1,281,284          | 0                      | 22,423,807                  | 421,546,959        |
| 2032 | 1,281,284          | 0                      | 23,242,271                  | 446,070,494        |
| 2033 | 1,281,284          | 0                      | 24,046,907                  | 471,386,665        |
| 2034 | 1,281,284          | 0                      | 24,833,987                  | 497,513,917        |
| 2035 | 1,281,284          | 0                      | 25,599,664                  | 524,394,845        |
| 2036 | 1,281,284          | 0                      | 26,339,980                  | 552,016,089        |
| 2037 | 1,281,284          | 0                      | 27,050,889                  | 580,346,242        |
| 2038 | 1,281,284          | 0                      | 27,728,275                  | 609,357,781        |
| 2039 | 1,281,284          | 0                      | 28,367,976                  | 639,007,022        |
| 2040 | 1,281,284          | 0                      | 28,965,804                  | 669,254,091        |
| 2041 | 1,281,284          | 0                      | 29,517,571                  | 700,052,926        |
| 2042 | 1,281,284          | 0                      | 30,019,113                  | 731,353,304        |
| 2043 | 1,281,284          | 0                      | 30,466,320                  | 763,100,888        |
| 2044 | 330,316            | (58,520,972)           | 28,653,823                  | 734,553,854        |
| 2045 | 0                  | (151,034,390)          | 25,623,345                  | 609,142,810        |
| 2046 | 0                  | (167,812,932)          | 19,249,230                  | 440,578,108        |
| 2047 | 0                  | (115,894,844)          | 13,713,699                  | 338,407,962        |
| 2048 | 0                  | (100,068,338)          | 9,896,971                   | 248,235,596        |
| 2049 | 0                  | (94,781,876)           | 6,587,705                   | 160,041,425        |
| 2050 | 0                  | (58,230,218)           | 4,095,375                   | 105,906,582        |
| 2051 | 0                  | (65,040,727)           | 2,163,974                   | 43,046,629         |
| 2052 | 0                  | (43,649,229)           | 599,400                     | (10)               |