

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
File No.: *ER-2010-0355*
Date Testimony Prepared: *March 18, 2011*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REVISED TRUE-UP REBUTTAL

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

TEST YEAR ENDED DECEMBER 31, 2009

UPDATED JUNE 30, 2010

ESTIMATED TRUE-UP DECEMBER 31, 2010

**Great Plains Energy, Inc.
KANSAS CITY POWER & LIGHT COMPANY**

FILE NO. ER-2010-0355

*Jefferson City, Missouri
March 2011*

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.78% Return	<u>C</u> 8.01% Return	<u>D</u> 8.24% Return
1	Net Orig Cost Rate Base	\$1,928,846,322	\$1,928,846,322	\$1,928,846,322
2	Rate of Return	7.78%	8.01%	8.24%
3	Net Operating Income Requirement	\$150,064,244	\$154,519,879	\$158,994,802
4	Net Income Available	\$151,759,095	\$151,759,095	\$151,759,095
5	Additional Net Income Required	-\$1,694,851	\$2,760,784	\$7,235,707
6	Income Tax Requirement			
7	Required Current Income Tax	\$13,950,565	\$16,726,768	\$19,514,990
8	Current Income Tax Available	\$15,006,587	\$15,006,587	\$15,006,587
9	Additional Current Tax Required	-\$1,056,022	\$1,720,181	\$4,508,403
10	Revenue Requirement	-\$2,750,873	\$4,480,965	\$11,744,110
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	-\$2,750,873	\$4,480,965	\$11,744,110

Kansas City Power Light
 Case No. ER-2010-0355
 Test Year Decemeber 31, 2009
 True-Up Case at December 31, 2010
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,963,783,444
2	Less Accumulated Depreciation Reserve		\$1,690,406,250
3	Net Plant In Service		<u>\$2,273,377,194</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$38,042,295
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	Reg Asset Excess Act FAS 87 vs Rate		\$8,207,586
9	Prepayments		\$5,705,331
10	Materials & Supplies		\$49,775,412
11	Fuel Inventory-Oil		\$2,876,767
12	Fuel Inventory-Coal		\$29,447,239
13	Fuel Inventory-Lime/Limestone/Ammonia		\$218,635
14	Powder Activated Carbon (PAC)		\$90,014
15	Fuel Inventory-Nuclear		\$33,400,780
16	Reg Asset/Demand Side Management		\$0
17	latan 2 Regulatory Asset		\$15,695,474
18	latan Common Regulatory Asset		\$10,621,883
19	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$117,996,826</u>
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	4.5479%	\$606,058
22	State Tax Offset	10.9151%	\$371,186
23	City Tax Offset	28.3205%	\$0
24	Interest Expense Offset	15.7589%	\$11,389,567
25	Customer Deposits		\$4,500,008
26	Customer Advances for Construction		\$158,781
27	Deferred Income Taxes-Depreciation		\$397,156,610
28	Other Regulatory Liability-Emission Allowances		\$48,345,488
29	Additional Amortization-Case No. ER-2006-0314 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
30	Additional Amortization-Case No. ER-2007-0291 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
31	Additional Amortization-Case No. ER-2009-0089 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
32	\$3.5 million Amortization-Case No. EO-94-199 see Reserve Schedule 6 - Iatan 2 lines 47-61		\$0
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$462,527,698</u>
34	Total Rate Base		<u><u>\$1,928,846,322</u></u>

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.4020%	\$0	\$39,271
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)	\$2,036,014	P-4	\$0	\$2,036,014	54.4020%	\$0	\$1,107,632
5	303.020	Misc Intangible Plt - 5yr Software	\$81,510,270	P-5	\$0	\$81,510,270	54.4020%	\$0	\$44,343,217
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$0	P-6	\$0	\$0	54.4020%	\$0	\$0
7	303.030	Misc Intangible Plt - 10 yr Software	\$61,738,736	P-7	\$0	\$61,738,736	54.4020%	\$0	\$33,587,107
8	303.050	Misc Intang Plt - WC 5yr Software	\$22,790,858	P-8	\$0	\$22,790,858	54.4020%	\$0	\$12,398,683
9	303.070	Misc Intg Plt-Srct (Like 312)	\$34,980	P-9	\$0	\$34,980	54.4020%	\$0	\$19,030
10	303.080	Misc Intang Trans Line (Like 355)	\$5,839,216	P-10	\$0	\$5,839,216	54.4020%	\$0	\$3,176,650
11		TOTAL PLANT INTANGIBLE	\$174,045,197		\$0	\$174,045,197		\$0	\$94,694,527
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$807,281	P-15	\$0	\$807,281	53.5000%	\$0	\$431,895
16	311.000	Structures & Improvements	\$25,642,587	P-16	\$0	\$25,642,587	53.5000%	\$0	\$13,718,784
17	311.020	Structures - Hawthorn 5 Rebuild	\$8,923,285	P-17	\$0	\$8,923,285	53.5000%	\$0	\$4,773,957
18	312.000	Boiler Plant Equipment	\$66,523,059	P-18	\$0	\$66,523,059	53.5000%	\$0	\$35,589,837
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-19	\$0	\$9,973,895	53.5000%	\$0	\$5,336,034
20	312.020	Boiler AQC Equipment - Electric	\$255,770	P-20	\$0	\$255,770	53.5000%	\$0	\$136,837
21	312.030	Boiler Plant - Haw. 5 Rebuild	\$222,422,965	P-21	\$0	\$222,422,965	53.5000%	\$0	\$118,996,286
22	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	P-22	\$0	\$0	53.5000%	\$0	\$0
23	314.000	Turbogenerator Units	\$79,638,487	P-23	\$0	\$79,638,487	53.5000%	\$0	\$42,606,591
24	315.000	Accessory Electric Equipment	\$12,045,729	P-24	\$0	\$12,045,729	53.5000%	\$0	\$6,444,465
25	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$39,396,975	P-25	\$0	\$39,396,975	53.5000%	\$0	\$21,077,382
26	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	P-26	\$0	\$0	53.5000%	\$0	\$0
27	316.000	Misc. Power Plant Equipment	\$8,259,375	P-27	\$0	\$8,259,375	53.5000%	\$0	\$4,418,766
28	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,286	P-28	\$0	\$2,305,286	53.5000%	\$0	\$1,233,328
29		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$476,194,694		\$0	\$476,194,694		\$0	\$254,764,162
30		PRODUCTION-IATAN 1							
31	310.000	Steam Production- Land- Electric	\$3,691,922	P-31	\$0	\$3,691,922	53.5000%	\$0	\$1,975,178
32	311.000	Steam Production-Structures-Electric	\$27,226,483	P-32	\$0	\$27,226,483	53.5000%	\$0	\$14,566,168
33	312.000	Steam Prod-Boiler Plant Equip-Electric	\$388,697,640	P-33	-\$1,714,996	\$386,982,644	53.5000%	\$0	\$207,035,715
34	312.010	Steam Production- Unit Trains- Electric	\$1,770,320	P-34	-\$216,232	\$1,554,088	53.5000%	\$0	\$831,437
35	314.000	Steam Prod- Turbogenerator-Electric	\$53,087,644	P-35	\$0	\$53,087,644	53.5000%	\$0	\$28,401,890
36	315.000	Steam Prod-Accessory Equipment-Elec	\$31,674,288	P-36	-\$65,244,730	-\$33,570,442	53.5000%	\$0	-\$17,960,186
37	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$4,349,051	P-37	-\$1,126	\$4,347,925	53.5000%	\$0	\$2,326,140
38		TOTAL PRODUCTION-IATAN 1	\$510,497,348		-\$67,177,084	\$443,320,264		\$0	\$237,176,342
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Prod- Structures-Electric	\$60,706,769	P-40	-\$110,305	\$60,596,464	53.5000%	\$0	\$32,419,108
41	312.000	Steam Prod- Turbogenerators- Elec	\$179,284,659	P-41	\$3,108,817	\$182,393,476	53.5000%	\$0	\$97,580,510
42	314.000	Steam Prod- Boiler Plant Equip- Elec	\$3,978,525	P-42	\$130,647	\$4,109,172	53.5000%	\$0	\$2,198,407
43	315.000	Steam Prod-Accessory Equip- Elec	\$1,658,186	P-43	\$14,248	\$1,672,434	53.5000%	\$0	\$894,752
44	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	\$48,169	P-44	-\$234,759	-\$186,590	53.5000%	\$0	-\$99,826
45		TOTAL PRODUCTION-IATAN COMMON	\$245,676,308		\$2,908,648	\$248,584,956		\$0	\$132,992,951
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	P-47	-\$9,717	-\$9,717	53.5000%	\$0	-\$5,199
48	303.010	Misc. Intangible-Subst	\$0	P-48	\$0	\$0	53.5000%	\$0	\$0
49	310.000	Steam Prod- Land- Iatan 2	\$0	P-49	\$633,186	\$633,186	53.5000%	\$0	\$338,755
50	311.000	Steam Prod- Structures- Iatan 2	\$0	P-50	\$89,469,866	\$89,469,866	53.5000%	\$0	\$47,866,378
51	311.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-51	\$0	\$0	100.0000%	\$0	\$0
52	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	P-52	\$646,004,006	\$646,004,006	53.5000%	\$0	\$345,612,143
53	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	P-53	\$0	\$0	53.5000%	\$0	\$0

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Plant In Service

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54	312.500	Regulatory Plan-Case No. E0-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-54	\$0	\$0	100.0000%	\$0	\$0
55	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	P-55	\$88,893,910	\$88,893,910	53.5000%	\$0	\$47,558,242
56	314.500	Regulatory Plan- Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	P-57	\$29,707,022	\$29,707,022	53.5000%	\$0	\$15,893,257
58	315.500	Regulatory Plan-Case NO. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	P-59	\$3,321,757	\$3,321,757	53.5000%	\$0	\$1,777,140
60	316.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61		TOTAL PRODUCTION- IATAN 2	\$0		\$858,020,030	\$858,020,030		\$0	\$459,040,716
62		LACYGNE COMMON PLANT							
63	310.000	Stm Pr-Land-LaCygne-Common	\$767,850	P-63	\$0	\$767,850	53.5000%	\$0	\$410,800
64	311.000	Stm Pr-Structures-LaCygne-Common	\$4,433,735	P-64	\$0	\$4,433,735	53.5000%	\$0	\$2,372,048
65	312.000	Stm Pr-Boiler Pit-LaCygne-Common	\$5,742,811	P-65	\$0	\$5,742,811	53.5000%	\$0	\$3,072,404
66	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$456,630	P-66	\$0	\$456,630	53.5000%	\$0	\$244,297
67	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$55,832	P-67	\$0	\$55,832	53.5000%	\$0	\$29,870
68	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$4,755,467	P-68	\$0	\$4,755,467	53.5000%	\$0	\$2,544,175
69	315.020	Stm Pr-Acc. Equip.-Comp.	\$14,320	P-69	\$0	\$14,320	53.5000%	\$0	\$7,661
70	316.000	Stm Pr-Misc. Pwr Pit	\$2,819,469	P-70	\$0	\$2,819,469	53.5000%	\$0	\$1,508,416
71		TOTAL LACYGNE COMMON PLANT	\$19,046,114		\$0	\$19,046,114		\$0	\$10,189,671
72		PRODUCTION-STM-LACYGNE 1							
73	310.000	Land-LaCygne 1	\$1,937,712	P-73	\$0	\$1,937,712	53.5000%	\$0	\$1,036,676
74	311.000	Structures-LaCygne 1	\$17,990,069	P-74	\$0	\$17,990,069	53.5000%	\$0	\$9,624,687
75	312.000	Boiler Pit Equip-LaCygne 1	\$134,348,273	P-75	\$0	\$134,348,273	53.5000%	\$0	\$71,876,326
76	312.020	Boiler AQC Equip.-LaCygne 1	\$34,200,657	P-76	\$0	\$34,200,657	53.5000%	\$0	\$18,297,351
77	314.000	Turbogenerator-LaCygne 1	\$32,672,143	P-77	\$0	\$32,672,143	53.5000%	\$0	\$17,479,597
78	315.000	Acc. Equip-LaCygne 1	\$19,283,823	P-78	\$0	\$19,283,823	53.5000%	\$0	\$10,316,845
79	316.000	Misc. Pwr Pit Equip.-LaCygne 1	\$2,965,324	P-79	\$0	\$2,965,324	53.5000%	\$0	\$1,586,448
80		TOTAL PRODUCTION-STM-LACYGNE 1	\$243,398,001		\$0	\$243,398,001		\$0	\$130,217,930
81		PRODUCTION-STM-LACYGNE 2							
82	311.000	Structures- LaCygne 2	\$2,668,170	P-82	\$0	\$2,668,170	53.5000%	\$0	\$1,427,471
83	312.000	Boiler Pit Equip.-LaCygne 2	\$99,950,778	P-83	\$0	\$99,950,778	53.5000%	\$0	\$53,473,666
84	312.010	Boiler-Unit Train-LaCygne 2	\$129,045	P-84	\$0	\$129,045	53.5000%	\$0	\$69,039
85	312.020	Boiler AQC Equip-LaCygne 2	\$9,607	P-85	\$0	\$9,607	53.5000%	\$0	\$5,140
86	314.000	Turbogenerator- LaCygne 2	\$22,695,891	P-86	\$0	\$22,695,891	53.5000%	\$0	\$12,142,302
87	315.000	Accessory Equip.-LaCygne 2	\$14,854,498	P-87	\$0	\$14,854,498	53.5000%	\$0	\$7,947,156
88	316.000	Misc. Pwr Pit Equip.-LaCygne 2	\$1,341,903	P-88	\$0	\$1,341,903	53.5000%	\$0	\$717,918
89		TOTAL PRODUCTION-STM-LACYGNE 2	\$141,649,892		\$0	\$141,649,892		\$0	\$75,782,692
90		PRODUCTION STM-MONTROSE 1, 2 & 3							
91	310.000	Land- Montrose	\$1,406,842	P-91	\$0	\$1,406,842	53.5000%	\$0	\$752,660
92	311.000	Structures - Electric - Montrose	\$16,562,337	P-92	\$0	\$16,562,337	53.5000%	\$0	\$8,860,850
93	312.000	Boiler Plant Equipment - Equipment- Montrose	\$126,654,513	P-93	\$0	\$126,654,513	53.5000%	\$0	\$67,760,164
94	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-94	\$0	\$8,919,886	53.5000%	\$0	\$4,772,139
95	314.000	Turbogenerators- Electric- Montrose	\$42,687,071	P-95	\$0	\$42,687,071	53.5000%	\$0	\$22,837,583
96	315.000	Accessory Equipment- Electric - Montrose	\$22,894,590	P-96	\$0	\$22,894,590	53.5000%	\$0	\$12,248,606

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97	316.000	Misc. Plant Equipment- Electric- Montrose	\$4,972,881	P-97	\$0	\$4,972,881	53.5000%	\$0	\$2,660,491
98		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$224,098,120		\$0	\$224,098,120		\$0	\$119,892,493
99		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
100	311.000	Structures - Hawthorn 6	\$154,046	P-100	\$0	\$154,046	53.5000%	\$0	\$82,415
101	315.000	Accessory Equip- Hawthorn 6	\$0	P-101	\$0	\$0	53.5000%	\$0	\$0
102	341.000	Other Prod - Structures Hawthorn 6	\$0	P-102	\$0	\$0	53.5000%	\$0	\$0
103	342.000	Other Production- Fuel Holders	\$1,067,637	P-103	\$0	\$1,067,637	53.5000%	\$0	\$571,186
104	344.000	Other Prod - Generators Hawthorn 6	\$42,958,827	P-104	\$0	\$42,958,827	53.5000%	\$0	\$22,982,972
105	345.000	Other Prod - Accessory Equip - Haw. 6	\$2,596,322	P-105	\$0	\$2,596,322	53.5000%	\$0	\$1,389,032
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$46,776,832		\$0	\$46,776,832		\$0	\$25,025,605
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Haw. 9	\$2,226,578	P-108	\$0	\$2,226,578	53.5000%	\$0	\$1,191,219
109	312.000	Boiler Plant Equip - Hawthorn 9	\$41,617,460	P-109	\$0	\$41,617,460	53.5000%	\$0	\$22,265,341
110	314.000	Turbogenerators - Hawthorn 9	\$15,935,704	P-110	\$0	\$15,935,704	53.5000%	\$0	\$8,525,602
111	315.000	Accessory Equipment - Hawthorn 9	\$13,254,854	P-111	\$0	\$13,254,854	53.5000%	\$0	\$7,091,347
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-112	\$0	\$178,287	53.5000%	\$0	\$95,384
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$73,212,883		\$0	\$73,212,883		\$0	\$39,168,893
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$18,832	P-115	\$0	\$18,832	53.5000%	\$0	\$10,075
116	312.000	Stm Pr-Boiler Plt Equip-NE	\$764	P-116	\$0	\$764	53.5000%	\$0	\$409
117	315.000	Accessory Equipment - NE	\$0	P-117	\$0	\$0	53.5000%	\$0	\$0
118	316.000	Misc. Plant Equipment - NE	\$23,446	P-118	\$0	\$23,446	53.5000%	\$0	\$12,544
119	340.000	Other Production - Land NE	\$136,550	P-119	\$0	\$136,550	53.5000%	\$0	\$73,054
120	342.000	Other Production - Fuel Holders NE	\$2,020,535	P-120	\$0	\$2,020,535	53.5000%	\$0	\$1,080,986
121	344.000	Other Production - Generators NE	\$39,942,059	P-121	\$0	\$39,942,059	53.5000%	\$0	\$21,369,002
122	345.000	Other Production - Accessory Equip - NE	\$6,990,563	P-122	\$0	\$6,990,563	53.5000%	\$0	\$3,739,951
123		TOTAL PRODUCTION - NORTHEAST STATION	\$49,132,749		\$0	\$49,132,749		\$0	\$26,286,021
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Prod- Structures- Electric	\$683,018	P-125	\$0	\$683,018	53.5000%	\$0	\$365,415
126	342.000	Other Prod- Fuel Holders- Electric	\$2,867,642	P-126	\$0	\$2,867,642	53.5000%	\$0	\$1,534,188
127	344.000	Other Prod- Generators- Electric	\$22,513,167	P-127	\$0	\$22,513,167	53.5000%	\$0	\$12,044,544
128	345.000	Other Prod- Accessory Equip- Electric	\$2,166,351	P-128	\$0	\$2,166,351	53.5000%	\$0	\$1,158,998
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,230,178		\$0	\$28,230,178		\$0	\$15,103,145
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
131	341.000	Other Prod- Structures-Electric	\$80,390	P-131	\$0	\$80,390	53.5000%	\$0	\$43,009
132	342.000	Other Prod- Fuel Holders-Electric	\$568,122	P-132	\$0	\$568,122	53.5000%	\$0	\$303,945
133	344.000	Other Production-Generators-Electric	\$23,880,895	P-133	\$0	\$23,880,895	53.5000%	\$0	\$12,776,279
134	345.000	Other Prod-Accessory Equip-Electric	\$1,387,020	P-134	\$0	\$1,387,020	53.5000%	\$0	\$742,056
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$25,916,427		\$0	\$25,916,427		\$0	\$13,865,289
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
137	316.000	Misc Plant Equip - Electric W. Gardner	\$3,308	P-137	\$0	\$3,308	53.5000%	\$0	\$1,770
138	340.000	Other Prod - Land - W. Gardner	\$177,836	P-138	\$0	\$177,836	53.5000%	\$0	\$95,142
139	340.010	Other Prod- Landrights & Easements	\$93,269	P-139	\$0	\$93,269	53.5000%	\$0	\$49,899
140	341.000	Other Prod - Structures- W. Gardner	\$2,801,658	P-140	\$0	\$2,801,658	53.5000%	\$0	\$1,498,887
141	342.000	Other Prod- Fuel Holders- W. Gardner	\$3,148,482	P-141	\$0	\$3,148,482	53.5000%	\$0	\$1,684,438
142	344.000	Other Prod - Generators- W. Gardner	\$110,038,056	P-142	\$0	\$110,038,056	53.5000%	\$0	\$58,870,360
143	345.000	Other Prod- Access Equip - W. Gardner	\$6,885,344	P-143	\$0	\$6,885,344	53.5000%	\$0	\$3,683,659

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
144		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$123,147,953		\$0	\$123,147,953		\$0	\$65,884,155
145		PROD OTHER - MIAMI/OSAWATOMIE 1							
146	311.000	Steam Production - Structures	\$0	P-146	\$0	\$0	53.5000%	\$0	\$0
147	340.000	Other Production - Land- Osawatomie	\$694,545	P-147	\$0	\$694,545	53.5000%	\$0	\$371,582
148	341.000	Other Prod - Structures- Osawatomie	\$1,571,882	P-148	\$0	\$1,571,882	53.5000%	\$0	\$840,957
149	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,992,551	P-149	\$0	\$1,992,551	53.5000%	\$0	\$1,066,015
150	344.000	Other Prod - Generators- Osawatomie	\$26,207,954	P-150	\$0	\$26,207,954	53.5000%	\$0	\$14,021,255
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,797,193	P-151	\$0	\$1,797,193	53.5000%	\$0	\$961,498
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,264,125		\$0	\$32,264,125		\$0	\$17,261,307
153		TOTAL STEAM PRODUCTION	\$2,239,241,624		\$793,751,594	\$3,032,993,218		\$0	\$1,622,651,372
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-156	\$0	\$3,411,585	53.5000%	\$0	\$1,825,198
157	321.000	Structures & Improvements-Wolf Creek	\$401,724,118	P-157	\$0	\$401,724,118	53.5000%	\$0	\$214,922,403
158	321.010	Structures MO Gr Up AFC Ele	\$19,154,856	P-158	\$0	\$19,154,856	100.0000%	\$0	\$19,154,856
159	322.000	Reactor Plant Equipment	\$663,783,816	P-159	\$0	\$663,783,816	53.5000%	\$0	\$355,124,342
160	322.010	Reactor - MO Gr Up AFDC	\$48,353,684	P-160	\$0	\$48,353,684	100.0000%	\$0	\$48,353,684
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$169,396,889	P-162	\$0	\$169,396,889	53.5000%	\$0	\$90,627,336
163	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	P-163	\$0	\$5,843,434	100.0000%	\$0	\$5,843,434
164	324.000	Accessory Electric Equipment - WC	\$126,271,793	P-164	\$0	\$126,271,793	53.5000%	\$0	\$67,555,409
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	P-165	\$0	\$5,960,492	100.0000%	\$0	\$5,960,492
166	325.000	Miscellaneous Power Plant Equipment	\$77,553,403	P-166	\$0	\$77,553,403	53.5000%	\$0	\$41,491,071
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,124,059	P-167	\$0	\$1,124,059	100.0000%	\$0	\$1,124,059
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,322	P-168	\$0	-\$8,320,322	100.0000%	\$0	-\$8,320,322
169	328.010	MPSC Disallow - Mo Basis	-\$133,971,213	P-169	\$0	-\$133,971,213	53.5000%	\$0	-\$71,674,599
170	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	P-170	\$0	\$0	53.5000%	\$0	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,380,286,594		\$0	\$1,380,286,594		\$0	\$771,987,363
172		TOTAL NUCLEAR PRODUCTION	\$1,380,286,594		\$0	\$1,380,286,594		\$0	\$771,987,363
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT - WIND GENERATION							
177	316.000	St Pr-Misc Pwr Plt Equip- Elec	\$38,870	P-177	\$0	\$38,870	53.5000%	\$0	\$20,795
178	341.020	Other Prod - Structures - Elect Wind	\$3,433,088	P-178	\$0	\$3,433,088	53.5000%	\$0	\$1,836,702
179	344.020	Other Prod - Generators - Elect Wind	\$154,473,523	P-179	\$0	\$154,473,523	53.5000%	\$0	\$82,643,335
180	345.020	Other Prod-Accessory Equip-Wind	\$128,321	P-180	\$0	\$128,321	53.5000%	\$0	\$68,652
181		TOTAL PRODUCTION PLANT - WIND GENERATION	\$158,073,802		\$0	\$158,073,802		\$0	\$84,569,484
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Elect Wind	\$0	P-183	\$0	\$0	53.5000%	\$0	\$0
184	344.020	Other Prod-Generators-Elect Wind	\$0	P-184	\$95,749,404	\$95,749,404	53.5000%	\$0	\$51,225,931
185	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	P-185	\$0	\$0	53.5000%	\$0	\$0
186		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$95,749,404	\$95,749,404		\$0	\$51,225,931
187		RETIREMENTS WORK IN PROGRESS-PROD							

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
188		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	\$0	P-188	\$0	\$0	53.5000%	\$0	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$0		\$0	\$0		\$0	\$0
190		GENERAL PLANT- BUILDINGS							
191	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$272,489	P-191	\$0	\$272,489	53.5000%	\$0	\$145,782
192	315.000	Steam Prod- Accessory Equip-Elec	\$19,598	P-192	\$0	\$19,598	53.5000%	\$0	\$10,485
193	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$21,004	P-193	\$0	\$21,004	53.5000%	\$0	\$11,237
194		TOTAL GENERAL PLANT- BUILDINGS	\$313,091		\$0	\$313,091		\$0	\$167,504
195		GENERAL PLANT- GENERAL EQUIP/TOOLS							
196	312.000	Steam Prod- Boiler Plant Equip-Elec	\$0	P-196	\$0	\$0	53.5000%	\$0	\$0
197	315.000	Steam Prod- Accessory Equip- Elec	\$26,371	P-197	\$0	\$26,371	53.5000%	\$0	\$14,108
198	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$5,557,402	P-198	\$0	\$5,557,402	53.5000%	\$0	\$2,973,210
199		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$5,583,773		\$0	\$5,583,773		\$0	\$2,987,318
200		BULK OIL FACILITY NE							
201	310.000	Steam Prod- Land- Electric	\$148,900	P-201	\$0	\$148,900	53.5000%	\$0	\$79,662
202	311.000	Steam Prod-Structures-Electric	\$1,111,491	P-202	\$0	\$1,111,491	53.5000%	\$0	\$594,648
203	312.000	Steam Prod- Boiler Plt Equip- Electric	\$610,273	P-203	\$0	\$610,273	53.5000%	\$0	\$326,496
204	315.000	Steam Prod- Accessory Equip- Electric	\$24,947	P-204	\$0	\$24,947	53.5000%	\$0	\$13,347
205	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$144,797	P-205	\$0	\$144,797	53.5000%	\$0	\$77,466
206	344.000	Other Prod-Generators-Electric	\$57,109	P-206	\$0	\$57,109	53.5000%	\$0	\$30,553
207		TOTAL BULK OIL FACILITY NE	\$2,097,517		\$0	\$2,097,517		\$0	\$1,122,172
208		TOTAL OTHER PRODUCTION	\$166,068,183		\$95,749,404	\$261,817,587		\$0	\$140,072,409
209		TOTAL PRODUCTION PLANT	\$3,785,596,401		\$889,500,998	\$4,675,097,399		\$0	\$2,534,711,144
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$1,584,585	P-211	\$0	\$1,584,585	53.5000%	\$0	\$847,753
212	350.010	Land Rights - Transmission Plant	\$25,147,441	P-212	\$0	\$25,147,441	53.5000%	\$0	\$13,453,881
213	350.020	Land Rights- TP- Wolf Creek	\$355	P-213	\$0	\$355	53.5000%	\$0	\$190
214	352.000	Structures & Improvements - TP	\$4,556,190	P-214	-\$16,699	\$4,539,491	53.5000%	\$0	\$2,428,628
215	352.010	Structures & Improvements - TP - Wolf Creek	\$250,476	P-215	\$0	\$250,476	53.5000%	\$0	\$134,005
216	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$15,694	P-216	\$0	\$15,694	100.0000%	\$0	\$15,694
217	353.000	Station Equipment - Transmission Plant	\$136,493,067	P-217	-\$5,108,046	\$131,385,021	53.5000%	\$0	\$70,290,986
218	353.000	Trsm-Station Equip-Elec-latan 2	\$0	P-218	\$0	\$0	53.5000%	\$0	\$0
219	353.000	Transmission Plant- Spearville 2	\$0	P-219	\$4,942,533	\$4,942,533	53.5000%	\$0	\$2,644,255
220	353.010	Station Equipment - Wolf Creek -TP	\$9,007,468	P-220	\$0	\$9,007,468	53.5000%	\$0	\$4,818,995
221	353.020	Station Equipment- WifCrk Mo Gr Up	\$556,855	P-221	\$0	\$556,855	100.0000%	\$0	\$556,855
222	353.030	Station Equipment - Communications	\$7,828,697	P-222	-\$20,013	\$7,808,684	53.5000%	\$0	\$4,177,646
223	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-223	\$0	\$4,287,911	53.5000%	\$0	\$2,294,032
224	355.000	Trsm-Poles & Fixtures-Elec-latan 2	\$0	P-224	\$0	\$0	53.5000%	\$0	\$0
225	355.000	Poles and Fixtures - Transmission Plant	\$111,696,498	P-225	\$0	\$111,696,498	53.5000%	\$0	\$59,757,626
226	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-226	\$0	\$58,255	53.5000%	\$0	\$31,166
227	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$3,506	P-227	\$0	\$3,506	100.0000%	\$0	\$3,506
228	356.000	Trsm-OH Cond & Devices-Elec- latan 2	\$0	P-228	\$0	\$0	53.5000%	\$0	\$0
229	356.000	Overhead Conductors & Devices - TP	\$98,533,213	P-229	\$0	\$98,533,213	53.5000%	\$0	\$52,715,269
230	356.010	Overhead Conductors & Devices- Wif Crk	\$39,418	P-230	\$0	\$39,418	53.5000%	\$0	\$21,089
231	356.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$2,552	P-231	\$0	\$2,552	100.0000%	\$0	\$2,552
232	357.000	Underground Conduit	\$3,538,851	P-232	\$0	\$3,538,851	53.5000%	\$0	\$1,893,285
233	358.000	Underground Conductors & Devices	\$2,899,911	P-233	\$0	\$2,899,911	53.5000%	\$0	\$1,551,452
234		Transmission-Salvage & Removal : Retirements not classified	\$0	P-234	\$0	\$0	53.5000%	\$0	\$0
235		TOTAL TRANSMISSION PLANT	\$406,500,943		-\$202,225	\$406,298,718		\$0	\$217,638,865
236		REGIONAL TRANSMISSION OPERATION PLANT							
237	382.000	Computer Hardware- RTO	\$0	P-237	\$0	\$0	53.5000%	\$0	\$0

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
238	383.020	Misc. Intangible Plant- RTO Software	\$0	P-238	\$0	\$0	53.5000%	\$0	\$0
239		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
240		DISTRIBUTION PLANT							
241	360.000	Land - Distribution Plant	\$8,222,723	P-241	\$0	\$8,222,723	44.2188%	\$0	\$3,635,989
242	360.010	Land Rights -Distribution Plant	\$16,589,190	P-242	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
243	361.000	Structures & Improvements - Dist. Plt	\$11,324,285	P-243	\$0	\$11,324,285	52.8168%	\$0	\$5,981,125
244	362.000	Station Equipment - Distribution Plant	\$168,376,767	P-244	\$0	\$168,376,767	56.1849%	\$0	\$94,602,318
245	362.030	Station Equipment-Communications-Dist. Plt	\$4,093,291	P-245	\$0	\$4,093,291	54.7224%	\$0	\$2,239,947
246	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$252,206,156	P-246	\$0	\$252,206,156	53.4453%	\$0	\$134,792,337
247	365.000	Overhead Conductors & Devices - Dist. Plt	\$203,225,504	P-247	\$0	\$203,225,504	54.3997%	\$0	\$110,554,064
248	366.000	Underground Conduit - Dist. Plt	\$220,886,749	P-248	\$0	\$220,886,749	58.0296%	\$0	\$128,179,697
249	367.000	Underground Conductors & Devices-Dist.Pl	\$405,943,033	P-249	\$0	\$405,943,033	51.7755%	\$0	\$210,179,035
250	368.000	Line Transformers - Distribution Plant	\$246,706,349	P-250	\$0	\$246,706,349	57.2035%	\$0	\$141,124,666
251	369.000	Services- Distribution Plant	\$93,872,100	P-251	\$0	\$93,872,100	51.4730%	\$0	\$48,318,786
252	370.000	Meters - Distribution Plant	\$92,227,579	P-252	\$0	\$92,227,579	54.3485%	\$0	\$50,124,306
253	371.000	Meter Installations - Distribution Plant	\$11,896,255	P-253	\$0	\$11,896,255	72.0131%	\$0	\$8,566,862
254	373.000	Street Lighting and Signal Systems - DP	\$36,505,751	P-254	\$0	\$36,505,751	27.2701%	\$0	\$9,955,155
255		Distribution-Salvage and removal: Retirements not classified	\$0	P-255	\$0	\$0	54.4721%	\$0	\$0
256		TOTAL DISTRIBUTION PLANT	\$1,772,075,732		\$0	\$1,772,075,732		\$0	\$957,930,944
257		GENERAL PLANT							
258	389.000	Land and Land Rights - General Plant	\$2,312,787	P-258	\$0	\$2,312,787	54.4020%	\$0	\$1,258,202
259	390.000	Structures & Improvements - General Plant	\$66,949,254	P-259	\$0	\$66,949,254	54.4020%	\$0	\$36,421,733
260	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	P-260	\$0	\$0	54.4020%	\$0	\$0
261	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,700,266	P-261	\$0	\$26,700,266	54.4020%	\$0	\$14,525,479
262	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,094,367	P-262	\$0	\$4,094,367	54.4020%	\$0	\$2,227,418
263	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-263	\$0	\$123,334	54.4020%	\$0	\$67,096
264	391.000	Office Furniture & Equipment - Gen. Plt	\$10,365,414	P-264	-\$927,638	\$9,437,776	54.4020%	\$0	\$5,134,339
265	391.010	Office Furniture & Equip - Wolf Creek	\$3,597,333	P-265	\$0	\$3,597,333	54.4020%	\$0	\$1,957,021
266	391.020	Office Furniture & Equip - Computer	\$2,160,405	P-266	-\$253,083	\$1,907,322	54.4020%	\$0	\$1,037,621
267	392.000	Transportation Equipment - Gen. Plt	\$1,615,955	P-267	\$0	\$1,615,955	54.4020%	\$0	\$879,112
268	392.010	Transportation Equipment- Light Trucks	\$8,408,678	P-268	\$0	\$8,408,678	54.4020%	\$0	\$4,574,489
269	392.020	Transportation Equipment - Heavy Trucks	\$28,582,834	P-269	\$0	\$28,582,834	54.4020%	\$0	\$15,549,633
270	392.030	Transportation Equipment - Tractors	\$685,141	P-270	\$0	\$685,141	54.4020%	\$0	\$372,730
271	392.040	Transportatiob Equipment - Trailers	\$1,822,305	P-271	\$0	\$1,822,305	54.4020%	\$0	\$991,370
272	393.000	Stores Equipment - General Plant	\$959,002	P-272	-\$184,322	\$774,680	54.4020%	\$0	\$421,441
273	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$4,287,656	P-273	-\$751,885	\$3,535,771	54.4020%	\$0	\$1,923,530
274	395.000	Laboratory Equipment	\$6,066,949	P-274	-\$298,407	\$5,768,542	54.4020%	\$0	\$3,138,202
275	396.000	Power Operated Equipment - Gen. Plt	\$23,543,717	P-275	-\$184,770	\$23,358,947	54.4020%	\$0	\$12,707,734
276	397.000	Gen-Communication Equip-Elec-latan 2	\$0	P-276	\$0	\$0	54.4020%	\$0	\$0
277	397.000	Communication Equipment - Gen. Plt	\$102,692,291	P-277	-\$1,072,882	\$101,619,409	54.4020%	\$0	\$55,282,991
278	397.010	Communications Equip - Wolf Creek	\$143,390	P-278	\$0	\$143,390	54.4020%	\$0	\$78,007
279	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	P-279	\$0	\$9,280	100.0000%	\$0	\$9,280
280	398.000	Miscellaneous Equipment - Gen. Plt	\$493,490	P-280	-\$32,963	\$460,527	54.4020%	\$0	\$250,536
281	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	P-281	\$0	\$0	100.0000%	\$0	\$0
282	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	P-282	\$0	\$0	100.0000%	\$0	\$0
283	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	P-283	\$0	\$0	100.0000%	\$0	\$0
284	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	P-284	\$0	\$0	100.0000%	\$0	\$0
285		General Plant-Salvage and removal: Retirements not classified	\$0	P-285	\$0	\$0	54.4020%	\$0	\$0
286		TOTAL GENERAL PLANT	\$295,613,848		-\$3,705,950	\$291,907,898		\$0	\$158,807,964
287		INCENTIVE COMPENSATION CAPITALIZATION							
288		ICC Adjustment	\$0	P-288	\$0	\$0	100.0000%	\$0	\$0
289		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
290		TOTAL PLANT IN SERVICE	\$6,433,832,121		\$885,592,823	\$7,319,424,944		\$0	\$3,963,783,444

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-33	Steam Prod-Boiler Plant Equip-Electric	312.000		-\$1,714,996		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at October 31, 2010 (Hyneman)		-\$1,714,996		\$0	
	No Adjustment		\$0		\$0	
P-34	Steam Production- Unit Trains- Electric	312.010		-\$216,232		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$216,232		\$0	
P-36	Steam Prod-Accessory Equipment-Elec	315.000		-\$65,244,730		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at October 31, 2010 (Hyneman)		-\$65,244,730		\$0	
P-37	Steam Prod-Misc Pwr Plt Equip-Elec	316.000		-\$1,126		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at October 31, 2010 (Hyneman)		-\$1,126		\$0	
P-40	Steam Prod- Structures-Electric	311.000		-\$110,305		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,103,153		\$0	
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		\$1,992,848		\$0	
P-41	Steam Prod- Turbogenerators- Elec	312.000		\$3,108,817		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,774,847		\$0	
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		\$5,883,664		\$0	

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P-42	Steam Prod- Boiler Plant Equip- Elec	314.000		\$130,647		\$0
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		\$130,647		\$0	
P-43	Steam Prod-Accessory Equip- Elec	315.000		\$14,248		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$40,068		\$0	
	1. To reflect latan Common disallowances and transfers at October 31, 2010 (Hyneman)		\$54,316		\$0	
P-44	Steam Prod-Misc Pwr Pit Equip- Elec	316.000		-\$234,759		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$234,759		\$0	
P-47	Misc. Intangible	303.020		-\$9,717		\$0
	1. To include latan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$0		\$0	
	2. latan 2 Misc. Intangible adjustment (Hyneman)		-\$9,717		\$0	
P-49	Steam Prod- Land- latan 2	310.000		\$633,186		\$0
	1. To include latan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$633,186		\$0	
P-50	Steam Prod- Structures- latan 2	311.000		\$89,469,866		\$0
	1. To include latan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$101,026,141		\$0	
	2. latan 2 structures and improvements adjustment (Hyneman)		-\$11,556,275		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-52	Steam Prod-Boiler Plant Equip- Iatan 2	312.000		\$646,004,006		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$729,053,191		\$0	
	2. Iatan 2 Boiler Plant Equipment adjustment (Hyneman)		-\$83,049,185		\$0	
P-55	Steam Prod- Turbogenerator- Iatan 2	314.000		\$88,893,910		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$100,375,793		\$0	
	2. Iatan 2 Turbogenerator adjustment (Hyneman)		-\$11,481,883		\$0	
P-57	Steam Prod- Accessory Equip- Iatan 2	315.000		\$29,707,022		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$33,544,096		\$0	
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$3,837,074		\$0	
P-59	Steam Prod- Misc Power Plant Equip- Iatan 2	316.000		\$3,321,757		\$0
	1. To include Iatan 2 plant costs at October 31, 2010 in case per Commission Order (Hyneman)		\$3,750,808		\$0	
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$429,051		\$0	
P-184	Other Prod-Generators-Elect Wind	344.020		\$95,749,404		\$0
	1. To include costs of Spearville 2 Wind (Lyons)		\$98,068,778		\$0	
	2. To remove Schiff Hardin LLP. Legal costs charged to the Spearville 2 Wind Construction Project (Hyneman)		-\$2,319,374		\$0	
P-214	Structures & Improvements - TP	352.000		-\$16,699		\$0

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	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$16,699		\$0	
P-217	Station Equipment - Transmission Plant	353.000		-\$5,108,046		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$174,437		\$0	
	To remove transmission plant costs associated with Spearville 2 wind farm generation to specifically identify this transmission on adjustment P-219.1 (Prenger)		-\$4,942,533		\$0	
	latan 2 Transmission Station Equipment Adjustment (Hyneman)		\$8,924		\$0	
P-219	Transmission Plant- Spearville 2	353.000		\$4,942,533		\$0
	1. To reflect transmission plant costs for Spearville 2 (Lyons)		\$4,942,533		\$0	
P-222	Station Equipment - Communications	353.030		-\$20,013		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment-(Lyons)		-\$20,013		\$0	
P-264	Office Furniture & Equipment - Gen. Plt	391.000		-\$927,638		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$2,531		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$925,107		\$0	
P-266	Office Furniture & Equip - Computer	391.020		-\$253,083		\$0
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$253,083		\$0	

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P-272	Stores Equipment - General Plant	393.000		-\$184,322		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$15		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$184,307		\$0	
P-273	Tools, Shop, & Garage Equipment-Gen. Plt	394.000		-\$751,885		\$0
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$751,885		\$0	
P-274	Laboratory Equipment	395.000		-\$298,407		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$137		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$298,270		\$0	
P-275	Power Operated Equipment - Gen. Plt	396.000		-\$184,770		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$184,770		\$0	
P-277	Communication Equipment - Gen. Plt	397.000		-\$1,072,882		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$74,429		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$998,453		\$0	
P-280	Miscellaneous Equipment - Gen. Plt	398.000		-\$32,963		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$30		\$0	
	Retirement to General Plant where asset vintages have exceeded stated lives per Stip and Agreement on 2-2-2011 (Prenger)		-\$32,933		\$0	
Total Plant Adjustments				\$885,592,823		\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$39,271	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,107,632	0.00%	\$0
5	303.020	Miscl Intangible Plt - 5yr Software	\$44,343,217	0.00%	\$0
6	303.040	Miscl Intang Plt - Communications Equip (Like 397)	\$0	0.00%	\$0
7	303.030	Miscl Intangible Plt - 10 yr Software	\$33,587,107	0.00%	\$0
8	303.050	Miscl Intang Plt - WC 5yr Software	\$12,398,683	0.00%	\$0
9	303.070	Miscl Intg Plt-Srct (Like 312)	\$19,030	0.00%	\$0
10	303.080	Miscl Intang Trans Line (Like 355)	\$3,176,650	0.0000%	\$0
11		TOTAL PLANT INTANGIBLE	\$94,694,527		\$0
12		PRODUCTION PLANT			
13		STEAM PRODUCTION			
14		PRODUCTION-STM-HAWTHORN UNIT 5			
15	310.000	Land & Land Rights	\$431,895	0.00%	\$0
16	311.000	Structures & Improvements	\$13,718,784	3.07%	\$421,167
17	311.020	Structures - Hawthorn 5 Rebuild	\$4,773,957	1.21%	\$57,765
18	312.000	Boiler Plant Equipment	\$35,589,837	2.86%	\$1,017,869
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,336,034	3.16%	\$168,619
20	312.020	Boiler AQC Equipment - Electric	\$136,837	0.00%	\$0
21	312.030	Boiler Plant - Haw. 5 Rebuild	\$118,996,286	1.21%	\$1,439,855
22	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	1.21%	\$0
23	314.000	Turbogenerator Units	\$42,606,591	3.27%	\$1,393,236
24	315.000	Accessory Electric Equipment	\$6,444,465	3.87%	\$249,401
25	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$21,077,382	1.08%	\$227,636
26	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	1.07%	\$0
27	316.000	Misc. Power Plant Equipment	\$4,418,766	2.27%	\$100,306
28	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,233,328	0.62%	\$7,647
29		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$254,764,162		\$5,083,501
30		PRODUCTION-IATAN 1			
31	310.000	Steam Production- Land- Electric	\$1,975,178	0.0000%	\$0
32	311.000	Steam Production-Structures-Electric	\$14,566,168	3.0700%	\$447,181
33	312.000	Steam Prod-Boiler Plant Equip-Electric	\$207,035,715	2.8600%	\$5,921,221
34	312.010	Steam Production- Unit Trains- Electric	\$831,437	3.1600%	\$26,273
35	314.000	Steam Prod- Turbogenerator-Electric	\$28,401,890	3.2700%	\$928,742
36	315.000	Steam Prod-Accessory Equipment-Elec	-\$17,960,186	3.8700%	-\$695,059
37	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$2,326,140	2.2700%	\$52,803
38		TOTAL PRODUCTION-IATAN 1	\$237,176,342		\$6,681,161

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39		PRODUCTION-IATAN COMMON			
40	311.000	Steam Prod- Structures-Electric	\$32,419,108	3.0700%	\$995,267
41	312.000	Steam Prod- Turbogenerators- Elec	\$97,580,510	2.8600%	\$2,790,803
42	314.000	Steam Prod- Boiler Plant Equip- Elec	\$2,198,407	3.2700%	\$71,888
43	315.000	Steam Prod-Accessory Equip- Elec	\$894,752	3.8700%	\$34,627
44	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	-\$99,826	2.2700%	-\$2,266
45		TOTAL PRODUCTION-IATAN COMMON	\$132,992,951		\$3,890,319
46		PRODUCTION- IATAN 2			
47	303.020	Misc. Intangible	-\$5,199	0.0000%	\$0
48	303.010	Misc. Intangible-Subst	\$0	0.0000%	\$0
49	310.000	Steam Prod- Land- Iatan 2	\$338,755	0.0000%	\$0
50	311.000	Steam Prod- Structures- Iatan 2	\$47,866,378	1.5200%	\$727,569
51	311.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
52	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$345,612,143	1.6800%	\$5,806,284
53	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	1.6800%	\$0
54	312.500	Regulatory Plan-Case No. E0-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
55	314.000	Steam Prod- Turbogenerator- Iatan 2	\$47,558,242	1.5900%	\$756,176
56	314.500	Regulatory Plan- Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
57	315.000	Steam Prod- Accessory Equip- Iatan 2	\$15,893,257	1.7100%	\$271,775
58	315.500	Regulatory Plan-Case NO. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
59	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$1,777,140	1.4000%	\$24,880
60	316.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	0.0000%	\$0
61		TOTAL PRODUCTION- IATAN 2	\$459,040,716		\$7,586,684
62		LACYGNE COMMON PLANT			
63	310.000	Stm Pr-Land-LaCygne-Common	\$410,800	0.0000%	\$0
64	311.000	Stm Pr-Structures-LaCygne-Common	\$2,372,048	3.0700%	\$72,822
65	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,072,404	2.8600%	\$87,871

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66	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$244,297	3.1600%	\$7,720
67	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$29,870	3.2700%	\$977
68	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$2,544,175	3.8700%	\$98,460
69	315.020	Stm Pr-Acc. Equip.-Comp.	\$7,661	3.8700%	\$296
70	316.000	Stm Pr-Misc. Pwr Plt	\$1,508,416	2.2700%	\$34,241
71		TOTAL LACYGNE COMMON PLANT	\$10,189,671		\$302,387
72		PRODUCTION-STM-LACYGNE 1			
73	310.000	Land-LaCygne 1	\$1,036,676	0.0000%	\$0
74	311.000	Structures-LaCygne 1	\$9,624,687	3.0700%	\$295,478
75	312.000	Boiler Plt Equip-LaCygne 1	\$71,876,326	2.8600%	\$2,055,663
76	312.020	Boiler AQC Equip.-LaCygne 1	\$18,297,351	0.0000%	\$0
77	314.000	Turbogenerator-LaCygne 1	\$17,479,597	3.2700%	\$571,583
78	315.000	Acc. Equip-LaCygne 1	\$10,316,845	3.8700%	\$399,262
79	316.000	Misc. Pwr Plt Equip.-LaCygne 1	\$1,586,448	2.2700%	\$36,012
80		TOTAL PRODUCTION-STM-LACYGNE 1	\$130,217,930		\$3,357,998
81		PRODUCTION-STM-LACYGNE 2			
82	311.000	Structures- LaCygne 2	\$1,427,471	3.0700%	\$43,823
83	312.000	Boiler Plt Equip.-LaCygne 2	\$53,473,666	2.8600%	\$1,529,347
84	312.010	Boiler-Unit Train-LaCygne 2	\$69,039	3.1600%	\$2,182
85	312.020	Boiler AQC Equip-LaCygne 2	\$5,140	0.0000%	\$0
86	314.000	Turbogenerator- LaCygne 2	\$12,142,302	3.2700%	\$397,053
87	315.000	Accessory Equip.-LaCygne 2	\$7,947,156	3.8700%	\$307,555
88	316.000	Misc. Pwr Plt Equip.-LaCygne 2	\$717,918	2.2700%	\$16,297
89		TOTAL PRODUCTION-STM-LACYGNE 2	\$75,782,692		\$2,296,257
90		PRODUCTION STM-MONTROSE 1, 2 & 3			
91	310.000	Land- Montrose	\$752,660	0.00%	\$0
92	311.000	Structures - Electric - Montrose	\$8,860,850	3.07%	\$272,028
93	312.000	Boiler Plant Equipment - Equipment- Montrose	\$67,760,164	2.86%	\$1,937,941
94	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,772,139	3.16%	\$150,800
95	314.000	Turbogenerators- Electric- Montrose	\$22,837,583	3.27%	\$746,789
96	315.000	Accessory Equipment- Electric - Montrose	\$12,248,606	3.87%	\$474,021
97	316.000	Miscl. Plant Equipment- Electric- Montrose	\$2,660,491	2.27%	\$60,393
98		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$119,892,493		\$3,641,972
99		PRODUCTION- HAWTHORN 6 COMBINED CYCL			

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100	311.000	Structures - Hawthorn 6	\$82,415	3.07%	\$2,530
101	315.000	Accessory Equip- Hawthorn 6	\$0	3.87%	\$0
102	341.000	Other Prod - Structures Hawthorn 6	\$0	2.99%	\$0
103	342.000	Other Production- Fuel Holders	\$571,186	3.18%	\$18,164
104	344.000	Other Prod - Generators Hawthorn 6	\$22,982,972	3.53%	\$811,299
105	345.000	Other Prod - Accessory Equip - Haw. 6	\$1,389,032	2.17%	\$30,142
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$25,025,605		\$862,135
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL			
108	311.000	Structures and Improvements - Haw. 9	\$1,191,219	3.07%	\$36,570
109	312.000	Boiler Plant Equip - Hawthorn 9	\$22,265,341	2.86%	\$636,789
110	314.000	Turbogenerators - Hawthorn 9	\$8,525,602	3.27%	\$278,787
111	315.000	Accessory Equipment - Hawthorn 9	\$7,091,347	3.87%	\$274,435
112	316.000	Miscl. Pwr Plt Equip - Hawthorn 9	\$95,384	2.27%	\$2,165
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$39,168,893		\$1,228,746
114		PRODUCTION - NORTHEAST STATION			
115	311.000	Steam Prod - Structures - Elect - NE	\$10,075	3.07%	\$309
116	312.000	Stm Pr-Boiler Plt Equip-NE	\$409	2.8600%	\$12
117	315.000	Accessory Equipment - NE	\$0	3.87%	\$0
118	316.000	Miscl. Plant Equipment - NE	\$12,544	2.27%	\$285
119	340.000	Other Production - Land NE	\$73,054	0.00%	\$0
120	342.000	Other Production - Fuel Holders NE	\$1,080,986	3.18%	\$34,375
121	344.000	Other Production - Generators NE	\$21,369,002	3.53%	\$754,326
122	345.000	Other Production - Accessory Equip - NE	\$3,739,951	2.17%	\$81,157
123		TOTAL PRODUCTION - NORTHEAST STATION	\$26,286,021		\$870,464
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE			
125	341.000	Other Prod- Structures- Electric	\$365,415	2.9900%	\$10,926
126	342.000	Other Prod- Fuel Holders- Electric	\$1,534,188	3.1800%	\$48,787
127	344.000	Other Prod- Generators- Electric	\$12,044,544	3.5300%	\$425,172
128	345.000	Other Prod- Accessory Equip- Electric	\$1,158,998	2.1700%	\$25,150
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,103,145		\$510,035
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE			
131	341.000	Other Prod- Structures-Electric	\$43,009	2.9900%	\$1,286
132	342.000	Other Prod- Fuel Holders-Electric	\$303,945	3.1800%	\$9,665
133	344.000	Other Production-Generators-Electric	\$12,776,279	3.5300%	\$451,003

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134	345.000	Other Prod-Accessory Equip-Electric	\$742,056	2.1700%	\$16,103
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,865,289		\$478,057
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
137	316.000	Misc Plant Equip - Electric W. Gardner	\$1,770	2.27%	\$40
138	340.000	Other Prod - Land - W. Gardner	\$95,142	0.00%	\$0
139	340.010	Other Prod- Landrights & Easements	\$49,899	0.00%	\$0
140	341.000	Other Prod - Structures- W. Gardner	\$1,498,887	2.99%	\$44,817
141	342.000	Other Prod- Fuel Holders- W. Gardner	\$1,684,438	3.18%	\$53,565
142	344.000	Other Prod - Generators- W. Gardner	\$58,870,360	3.53%	\$2,078,124
143	345.000	Other Prod- Access Equip - W. Gardner	\$3,683,659	2.17%	\$79,935
144		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$65,884,155		\$2,256,481
145		PROD OTHER - MIAMI/OSAWATOMIE 1			
146	311.000	Steam Production - Structures	\$0	3.07%	\$0
147	340.000	Other Production - Land- Osawatomie	\$371,582	0.00%	\$0
148	341.000	Other Prod - Structures- Osawatomie	\$840,957	2.99%	\$25,145
149	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,066,015	3.18%	\$33,899
150	344.000	Other Prod - Generators- Osawatomie	\$14,021,255	3.53%	\$494,950
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$961,498	2.17%	\$20,865
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,261,307		\$574,859
153		TOTAL STEAM PRODUCTION	\$1,622,651,372		\$39,621,056
154		NUCLEAR PRODUCTION			
155		PROD PLT- NUCLEAR - WOLF CREEK			
156	320.000	Land & Land Rights - Wolf Creek	\$1,825,198	0.00%	\$0
157	321.000	Structures & Improvements-Wolf Creek	\$214,922,403	1.48%	\$3,180,852
158	321.010	Structures MO Gr Up AFC Ele	\$19,154,856	1.48%	\$283,492
159	322.000	Reactor Plant Equipment	\$355,124,342	1.60%	\$5,681,989
160	322.010	Reactor - MO Gr Up AFDC	\$48,353,684	1.60%	\$773,659
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$90,627,336	1.71%	\$1,549,727
163	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	1.71%	\$99,923
164	324.000	Accessory Electric Equipment - WC	\$67,555,409	2.11%	\$1,425,419
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	2.11%	\$125,766
166	325.000	Miscellaneous Power Plant Equipment	\$41,491,071	2.93%	\$1,215,688
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,124,059	2.93%	\$32,935
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,322	1.60%	-\$133,125
169	328.010	MPSC Disallow - Mo Basis	-\$71,674,599	1.60%	-\$1,146,794

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
170	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	0.00%	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$771,987,363		\$13,089,531
172		TOTAL NUCLEAR PRODUCTION	\$771,987,363		\$13,089,531
173		HYDRAULIC PRODUCTION			
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
175		OTHER PRODUCTION			
176		PRODUCTION PLANT - WIND GENERATION			
177	316.000	St Pr-Misc Pwr Plt Equip- Elec	\$20,795	2.2700%	\$472
178	341.020	Other Prod - Structures - Elect Wind	\$1,836,702	5.00%	\$91,835
179	344.020	Other Prod - Generators - Elect Wind	\$82,643,335	5.00%	\$4,132,167
180	345.020	Other Prod-Accessory Equip-Wind	\$68,652	5.00%	\$3,433
181		TOTAL PRODUCTION PLANT - WIND GENERATION	\$84,569,484		\$4,227,907
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2			
183	341.020	Other Prod-Structures-Elect Wind	\$0	5.0000%	\$0
184	344.020	Other Prod-Generators-Elect Wind	\$51,225,931	5.0000%	\$2,561,297
185	345.020	Other Prod-Accessory Equipt-Elect Wind	\$0	5.0000%	\$0
186		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$51,225,931		\$2,561,297
187		RETIREMENTS WORK IN PROGRESS-PROD			
188		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	\$0	0.0000%	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$0		\$0
190		GENERAL PLANT- BUILDINGS			
191	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$145,782	0.0000%	\$0
192	315.000	Steam Prod- Accessory Equip-Elec	\$10,485	3.8700%	\$406
193	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$11,237	2.2700%	\$255
194		TOTAL GENERAL PLANT- BUILDINGS	\$167,504		\$661
195		GENERAL PLANT- GENERAL EQUIP/TOOLS			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
196	312.000	Steam Prod- Boiler Plant Equip-Elec	\$0	2.8600%	\$0
197	315.000	Steam Prod- Accessory Equip- Elec	\$14,108	3.8700%	\$546
198	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$2,973,210	2.2700%	\$67,492
199		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$2,987,318		\$68,038
200		BULK OIL FACILITY NE			
201	310.000	Steam Prod- Land- Electric	\$79,662	0.0000%	\$0
202	311.000	Steam Prod-Structures-Electric	\$594,648	3.0700%	\$18,256
203	312.000	Steam Prod- Boiler Plt Equip- Electric	\$326,496	2.8600%	\$9,338
204	315.000	Steam Prod- Accessory Equip- Electric	\$13,347	3.8700%	\$517
205	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$77,466	2.2700%	\$1,758
206	344.000	Other Prod-Generators-Electric	\$30,553	3.5300%	\$1,079
207		TOTAL BULK OIL FACILITY NE	\$1,122,172		\$30,948
208		TOTAL OTHER PRODUCTION	\$140,072,409		\$6,888,851
209		TOTAL PRODUCTION PLANT	\$2,534,711,144		\$59,599,438
210		TRANSMISSION PLANT			
211	350.000	Land - Transmission Plant	\$847,753	0.00%	\$0
212	350.010	Land Rights - Transmission Plant	\$13,453,881	0.00%	\$0
213	350.020	Land Rights- TP- Wolf Creek	\$190	0.00%	\$0
214	352.000	Structures & Improvements - TP	\$2,428,628	1.93%	\$46,873
215	352.010	Structures & Improvements - TP - Wolf Creek	\$134,005	1.93%	\$2,586
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.93%	\$303
217	353.000	Station Equipment - Transmission Plant	\$70,290,986	1.51%	\$1,061,394
218	353.000	Trsm-Station Equip-Elec-latan 2	\$0	1.5100%	\$0
219	353.000	Transmission Plant- Spearville 2	\$2,644,255	1.5100%	\$39,928
220	353.010	Station Equipment - Wolf Creek -TP	\$4,818,995	1.51%	\$72,767
221	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	1.51%	\$8,409
222	353.030	Station Equipment - Communications	\$4,177,646	12.50%	\$522,206
223	354.000	Towers and Fixtures - Transmission Plant	\$2,294,032	0.87%	\$19,958
224	355.000	Trsm-Poles & Fixtures-Elec-latan 2	\$0	2.4000%	\$0
225	355.000	Poles and Fixtures - Transmission Plant	\$59,757,626	2.40%	\$1,434,183
226	355.010	Poles & Fixtures - Wolf Creek	\$31,166	2.40%	\$748
227	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.40%	\$84
228	356.000	Trsm-OH Cond & Devices-Elec- latan 2	\$0	1.7200%	\$0
229	356.000	Overhead Conductors & Devices - TP	\$52,715,269	1.72%	\$906,703
230	356.010	Overhead Conductors & Devices- Wlf Crk	\$21,089	1.72%	\$363
231	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.72%	\$44
232	357.000	Underground Conduit	\$1,893,285	1.56%	\$29,535
233	358.000	Underground Conductors & Devices	\$1,551,452	0.92%	\$14,273

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
234		Transmission-Salvage & Removal :	\$0	0.00%	\$0
		Retirements not classified			
235		TOTAL TRANSMISSION PLANT	\$217,638,865		\$4,160,357
236		REGIONAL TRANSMISSION OPERATION PLANT			
237	382.000	Computer Hardware- RTO	\$0	0.0000%	\$0
238	383.020	Misc. Intangible Plant- RTO Software	\$0	0.0000%	\$0
239		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0
240		DISTRIBUTION PLANT			
241	360.000	Land - Distribution Plant	\$3,635,989	0.00%	\$0
242	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
243	361.000	Structures & Improvements - Dist. Plt	\$5,981,125	1.52%	\$90,913
244	362.000	Station Equipment - Distribution Plant	\$94,602,318	1.96%	\$1,854,205
245	362.030	Station Equipment-Communications-Dist. Plt	\$2,239,947	12.50%	\$279,993
246	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$134,792,337	3.40%	\$4,582,939
247	365.000	Overhead Conductors & Devices - Dist. Plt	\$110,554,064	2.45%	\$2,708,575
248	366.000	Underground Conduit - Dist. Plt	\$128,179,697	2.63%	\$3,371,126
249	367.000	Underground Conductors & Devices-Dist.Pl	\$210,179,035	2.23%	\$4,686,992
250	368.000	Line Transformers - Distribution Plant	\$141,124,666	1.92%	\$2,709,594
251	369.000	Services- Distribution Plant	\$48,318,786	4.65%	\$2,246,824
252	370.000	Meters - Distribution Plant	\$50,124,306	1.17%	\$586,454
253	371.000	Meter Installations - Distribution Plant	\$8,566,862	1.13%	\$96,806
254	373.000	Street Lighting and Signal Systems - DP	\$9,955,155	4.56%	\$453,955
255		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
256		TOTAL DISTRIBUTION PLANT	\$957,930,944		\$23,668,376
257		GENERAL PLANT			
258	389.000	Land and Land Rights - General Plant	\$1,258,202	0.00%	\$0
259	390.000	Structures & Improvements - General Plant	\$36,421,733	2.56%	\$932,396
260	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	0.00%	\$0
261	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,525,479	0.00%	\$0
262	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,227,418	0.00%	\$0
263	390.040	Struct & Imprv - Leasehold (Marshall)	\$67,096	0.00%	\$0
264	391.000	Office Furniture & Equipment - Gen. Plt	\$5,134,339	5.00%	\$256,717
265	391.010	Office Furniture & Equip - Wolf Creek	\$1,957,021	5.00%	\$97,851
266	391.020	Office Furniture & Equip - Computer	\$1,037,621	12.50%	\$129,703
267	392.000	Transportation Equipment - Gen. Plt	\$879,112	10.71%	\$94,153
268	392.010	Transportation Equipment- Light Trucks	\$4,574,489	9.38%	\$429,087
269	392.020	Transportation Equipment - Heavy Trucks	\$15,549,633	7.50%	\$1,166,222
270	392.030	Transportation Equipment - Tractors	\$372,730	6.25%	\$23,296
271	392.040	Transportatiob Equipment - Trailers	\$991,370	3.75%	\$37,176

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
272	393.000	Stores Equipment - General Plant	\$421,441	4.00%	\$16,858
273	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$1,923,530	3.30%	\$63,476
274	395.000	Laboratory Equipment	\$3,138,202	3.30%	\$103,561
275	396.000	Power Operated Equipment - Gen. Plt	\$12,707,734	6.54%	\$831,086
276	397.000	Gen-Communication Equip-Elec-latan 2	\$0	2.8600%	\$0
277	397.000	Communication Equipment - Gen. Plt	\$55,282,991	2.86%	\$1,581,094
278	397.010	Communications Equip - Wolf Creek	\$78,007	2.86%	\$2,231
279	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265
280	398.000	Miscellaneous Equipment - Gen. Plt	\$250,536	3.33%	\$8,343
281	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	0.00%	\$0
282	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	0.00%	\$0
283	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	0.0000%	\$0
284	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	0.0000%	\$0
285		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
286		TOTAL GENERAL PLANT	\$158,807,964		\$5,773,515
287		INCENTIVE COMPENSATION CAPITALIZATION			
288		ICC Adjustment	\$0	0.00%	\$0
289		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
290		Total Depreciation	<u>\$3,963,783,444</u>		<u>\$93,201,686</u>

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	54.4020%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$293,571	R-4	\$0	\$293,571	54.4020%	\$0	\$159,708
5	303.020	Misc Intangible Plt - 5yr Software	\$58,181,779	R-5	\$0	\$58,181,779	54.4020%	\$0	\$31,652,051
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$0	R-6	\$0	\$0	54.4020%	\$0	\$0
7	303.030	Misc Intangible Plt - 10 yr Software	\$49,413,676	R-7	\$0	\$49,413,676	54.4020%	\$0	\$26,882,028
8	303.050	Misc Intang Plt - WC 5yr Software	\$9,987,319	R-8	\$0	\$9,987,319	54.4020%	\$0	\$5,433,301
9	303.070	Misc Intg Plt-Srct (Like 312)	\$4,920	R-9	\$0	\$4,920	54.4020%	\$0	\$2,677
10	303.080	Misc Intang Trans Line (Like 355)	\$17,649	R-10	\$0	\$17,649	54.4020%	\$0	\$9,601
11		TOTAL PLANT INTANGIBLE	\$117,898,914		\$0	\$117,898,914		\$0	\$64,139,366
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$0	R-15	\$0	\$0	53.5000%	\$0	\$0
16	311.000	Structures & Improvements	\$10,809,644	R-16	\$0	\$10,809,644	53.5000%	\$0	\$5,783,160
17	311.020	Structures - Hawthorn 5 Rebuild	\$7,993,488	R-17	\$0	\$7,993,488	53.5000%	\$0	\$4,276,516
18	312.000	Boiler Plant Equipment	-\$12,001,356	R-18	\$0	-\$12,001,356	53.5000%	\$0	-\$6,420,725
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,547,743	R-19	\$0	\$1,547,743	53.5000%	\$0	\$828,043
20	312.020	Boiler AQC Equipment - Electric	\$61,289	R-20	\$0	\$61,289	53.5000%	\$0	\$32,790
21	312.030	Boiler Plant - Haw. 5 Rebuild	\$191,600,265	R-21	\$0	\$191,600,265	53.5000%	\$0	\$102,506,142
22	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	R-22	\$2,506,420	\$2,506,420	53.5000%	\$0	\$1,340,935
23	314.000	Turbogenerator Units	\$27,351,737	R-23	\$0	\$27,351,737	53.5000%	\$0	\$14,633,179
24	315.000	Accessory Electric Equipment	-\$2,402,439	R-24	\$0	-\$2,402,439	53.5000%	\$0	-\$1,285,305
25	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$33,771,218	R-25	\$0	\$33,771,218	53.5000%	\$0	\$18,067,602
26	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	R-26	\$6,233,210	\$6,233,210	53.5000%	\$0	\$3,334,767
27	316.000	Misc. Power Plant Equipment	\$4,384,231	R-27	\$0	\$4,384,231	53.5000%	\$0	\$2,345,564
28	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,996,144	R-28	\$0	\$1,996,144	53.5000%	\$0	\$1,067,937
29		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$265,111,964		\$8,739,630	\$273,851,594		\$0	\$146,510,605
30		PRODUCTION-IATAN 1							
31	310.000	Steam Production- Land- Electric	\$0	R-31	\$0	\$0	53.5000%	\$0	\$0
32	311.000	Steam Production-Structures-Electric	\$16,324,162	R-32	\$0	\$16,324,162	53.5000%	-\$17,387	\$8,716,040
33	312.000	Steam Prod-Boiler Plant Equip-Electric	\$121,788,195	R-33	\$0	\$121,788,195	53.5000%	-\$370,731	\$64,785,953
34	312.010	Steam Production- Unit Trains- Electric	\$274,717	R-34	-\$40,241	\$234,476	53.5000%	\$0	\$125,445
35	314.000	Steam Prod- Turbogenerator-Electric	\$29,911,237	R-35	\$0	\$29,911,237	53.5000%	\$0	\$16,002,512
36	315.000	Steam Prod-Accessory Equipment-Elec	\$15,517,965	R-36	\$0	\$15,517,965	53.5000%	-\$70	\$8,302,041
37	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$2,422,457	R-37	\$0	\$2,422,457	53.5000%	\$0	\$1,296,014
38		TOTAL PRODUCTION-IATAN 1	\$186,238,733		-\$40,241	\$186,198,492		-\$388,188	\$99,228,005
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Prod- Structures-Electric	\$2,657,257	R-40	-\$1,582,739	\$1,074,518	53.5000%	\$0	\$574,867
41	312.000	Steam Prod- Turbogenerators- Elec	\$9,659,386	R-41	-\$2,361,248	\$7,298,138	53.5000%	\$0	\$3,904,504
42	314.000	Steam Prod- Boiler Plant Equip- Elec	\$206,555	R-42	\$0	\$206,555	53.5000%	\$0	\$110,507
43	315.000	Steam Prod-Accessory Equip- Elec	\$122,848	R-43	-\$17,793	\$105,055	53.5000%	\$0	\$56,204
44	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	\$894	R-44	-\$113,399	-\$112,505	53.5000%	\$0	-\$60,190
45		TOTAL PRODUCTION-IATAN COMMON	\$12,646,940		-\$4,075,179	\$8,571,761		\$0	\$4,585,892
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	R-47	\$0	\$0	53.5000%	\$0	\$0
48	303.010	Misc. Intangible-Subst	\$0	R-48	\$0	\$0	53.5000%	\$0	\$0
49	310.000	Steam Prod- Land- Iatan 2	\$0	R-49	\$0	\$0	53.5000%	\$0	\$0
50	311.000	Steam Prod- Structures- Iatan 2	\$0	R-50	\$1,247,475	\$1,247,475	53.5000%	\$0	\$667,399
51	311.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-51	\$19,240,688	\$19,240,688	100.0000%	\$0	\$19,240,688
52	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	R-52	\$9,812,757	\$9,812,757	53.5000%	\$0	\$5,249,825
53	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	R-53	\$0	\$0	53.5000%	\$0	\$0
54	312.500	Regulatory Plan-Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-54	\$137,897,545	\$137,897,545	100.0000%	\$0	\$137,897,545

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55	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	R-55	\$1,169,621	\$1,169,621	53.5000%	\$0	\$625,747
56	314.500	Regulatory Plan- Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-56	\$19,135,918	\$19,135,918	100.0000%	\$0	\$19,135,918
57	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	R-57	\$402,369	\$402,369	53.5000%	\$0	\$215,267
58	315.500	Regulatory Plan-Case NO. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-58	\$6,399,672	\$6,399,672	100.0000%	\$0	\$6,399,672
59	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	R-59	\$48,703	\$48,703	53.5000%	\$0	\$26,056
60	316.500	Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves May 3, 2011	\$0	R-60	\$704,779	\$704,779	100.0000%	\$0	\$704,779
61		TOTAL PRODUCTION- IATAN 2	\$0		\$196,059,527	\$196,059,527		\$0	\$190,162,896
62		LACYGNE COMMON PLANT							
63	310.000	Stm Pr-Land-LaCygne-Common	\$0	R-63	\$0	\$0	53.5000%	\$0	\$0
64	311.000	Stm Pr-Structures-LaCygne-Common	\$2,068,389	R-64	\$0	\$2,068,389	53.5000%	\$0	\$1,106,588
65	312.000	Stm Pr-Boiler Pit-LaCygne-Common	\$4,134,412	R-65	\$0	\$4,134,412	53.5000%	\$0	\$2,211,910
66	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$70,860	R-66	\$0	\$70,860	53.5000%	\$0	\$37,910
67	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$30,243	R-67	\$0	\$30,243	53.5000%	\$0	\$16,180
68	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$676,322	R-68	\$0	\$676,322	53.5000%	\$0	\$361,832
69	315.020	Stm Pr-Acc. Equip.-Comp.	\$4,596	R-69	\$0	\$4,596	53.5000%	\$0	\$2,459
70	316.000	Stm Pr-Misc. Pwr Pit	\$1,059,906	R-70	\$0	\$1,059,906	53.5000%	\$0	\$567,050
71		TOTAL LACYGNE COMMON PLANT	\$8,044,728		\$0	\$8,044,728		\$0	\$4,303,929
72		PRODUCTION-STM-LACYGNE 1							
73	310.000	Land-LaCygne 1	\$0	R-73	\$0	\$0	53.5000%	\$0	\$0
74	311.000	Structures-LaCygne 1	\$11,896,291	R-74	\$0	\$11,896,291	53.5000%	\$0	\$6,364,516
75	312.000	Boiler Pit Equip-LaCygne 1	\$70,676,526	R-75	\$0	\$70,676,526	53.5000%	\$0	\$37,811,941
76	312.020	Boiler AQC Equip.-LaCygne 1	\$45,264,159	R-76	\$0	\$45,264,159	53.5000%	\$0	\$24,216,325
77	314.000	Turbogenerator-LaCygne 1	\$17,169,303	R-77	\$0	\$17,169,303	53.5000%	\$0	\$9,185,577
78	315.000	Acc. Equip-LaCygne 1	\$8,245,475	R-78	\$0	\$8,245,475	53.5000%	\$0	\$4,411,329
79	316.000	Misc. Pwr Pit Equip.-LaCygne 1	\$984,483	R-79	\$0	\$984,483	53.5000%	\$0	\$526,698
80		TOTAL PRODUCTION-STM-LACYGNE 1	\$154,236,237		\$0	\$154,236,237		\$0	\$82,516,386
81		PRODUCTION-STM-LACYGNE 2							
82	311.000	Structures- LaCygne 2	\$1,937,802	R-82	\$0	\$1,937,802	53.5000%	\$0	\$1,036,724
83	312.000	Boiler Pit Equip.-LaCygne 2	\$78,666,539	R-83	\$0	\$78,666,539	53.5000%	\$0	\$42,086,598
84	312.010	Boiler-Unit Train-LaCygne 2	\$87,858	R-84	\$0	\$87,858	53.5000%	\$0	\$47,004
85	312.020	Boiler AQC Equip-LaCygne 2	\$7,403	R-85	\$0	\$7,403	53.5000%	\$0	\$3,961
86	314.000	Turbogenerator- LaCygne 2	\$15,251,598	R-86	\$0	\$15,251,598	53.5000%	\$0	\$8,159,605
87	315.000	Accessory Equip.-LaCygne 2	\$8,159,914	R-87	\$0	\$8,159,914	53.5000%	\$0	\$4,365,554
88	316.000	Misc. Pwr Pit Equip.-LaCygne 2	\$1,045,030	R-88	\$0	\$1,045,030	53.5000%	\$0	\$559,091
89		TOTAL PRODUCTION-STM-LACYGNE 2	\$105,156,144		\$0	\$105,156,144		\$0	\$56,258,537
90		PRODUCTION STM-MONTROSE 1, 2 & 3							
91	310.000	Land- Montrose	\$0	R-91	\$0	\$0	53.5000%	\$0	\$0
92	311.000	Structures - Electric - Montrose	\$9,001,351	R-92	\$0	\$9,001,351	53.5000%	\$0	\$4,815,723
93	312.000	Boiler Plant Equipment - Equipment- Montrose	\$78,191,850	R-93	\$0	\$78,191,850	53.5000%	\$0	\$41,832,640
94	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,384,182	R-94	\$0	\$1,384,182	53.5000%	\$0	\$740,537
95	314.000	Turbogenerators- Electric- Montrose	\$22,572,680	R-95	\$0	\$22,572,680	53.5000%	\$0	\$12,076,384
96	315.000	Accessory Equipment- Electric - Montrose	\$9,488,830	R-96	\$0	\$9,488,830	53.5000%	\$0	\$5,076,524
97	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,214,544	R-97	\$0	\$2,214,544	53.5000%	\$0	\$1,184,781
98		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$122,853,437		\$0	\$122,853,437		\$0	\$65,726,589
99		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
100	311.000	Structures - Hawthorn 6	\$0	R-100	\$0	\$0	53.5000%	\$0	\$0

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101	315.000	Accessory Equip- Hawthorn 6	\$0	R-101	\$0	\$0	53.5000%	\$0	\$0
102	341.000	Other Prod - Structures Hawthorn 6	\$41,890	R-102	\$0	\$41,890	53.5000%	\$0	\$22,411
103	342.000	Other Production- Fuel Holders	\$364,015	R-103	\$0	\$364,015	53.5000%	\$0	\$194,748
104	344.000	Other Prod - Generators Hawthorn 6	\$12,557,007	R-104	\$0	\$12,557,007	53.5000%	\$0	\$6,717,999
105	345.000	Other Prod - Accessory Equip - Haw. 6	\$975,902	R-105	\$0	\$975,902	53.5000%	\$0	\$522,108
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$13,938,814		\$0	\$13,938,814		\$0	\$7,457,266
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Haw. 9	\$720,179	R-108	\$0	\$720,179	53.5000%	\$0	\$385,296
109	312.000	Boiler Plant Equip - Hawthorn 9	\$23,922,014	R-109	\$0	\$23,922,014	53.5000%	\$0	\$12,798,277
110	314.000	Turbogenerators - Hawthorn 9	\$5,608,516	R-110	\$0	\$5,608,516	53.5000%	\$0	\$3,000,556
111	315.000	Accessory Equipment - Hawthorn 9	\$4,476,859	R-111	\$0	\$4,476,859	53.5000%	\$0	\$2,395,120
112	316.000	Miscl. Pwr Plt Equip - Hawthorn 9	\$60,187	R-112	\$0	\$60,187	53.5000%	\$0	\$32,200
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$34,787,755		\$0	\$34,787,755		\$0	\$18,611,449
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$265	R-115	\$0	\$265	53.5000%	\$0	\$142
116	312.000	Stm Pr-Boiler Plt Equip-NE	\$42	R-116	\$0	\$42	53.5000%	\$0	\$22
117	315.000	Accessory Equipment - NE	\$0	R-117	\$0	\$0	53.5000%	\$0	\$0
118	316.000	Miscl. Plant Equipment - NE	\$5,119	R-118	\$0	\$5,119	53.5000%	\$0	\$2,739
119	340.000	Other Production - Land NE	\$0	R-119	\$0	\$0	53.5000%	\$0	\$0
120	342.000	Other Production - Fuel Holders NE	\$873,756	R-120	\$0	\$873,756	53.5000%	\$0	\$467,459
121	344.000	Other Production - Generators NE	\$31,688,264	R-121	\$0	\$31,688,264	53.5000%	\$0	\$16,953,221
122	345.000	Other Production - Accessory Equip - NE	\$6,084,068	R-122	\$0	\$6,084,068	53.5000%	\$0	\$3,254,976
123		TOTAL PRODUCTION - NORTHEAST STATION	\$38,651,514		\$0	\$38,651,514		\$0	\$20,678,559
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Prod- Structures- Electric	\$200,568	R-125	\$0	\$200,568	53.5000%	\$0	\$107,304
126	342.000	Other Prod- Fuel Holders- Electric	\$1,061,865	R-126	\$0	\$1,061,865	53.5000%	\$0	\$568,098
127	344.000	Other Prod- Generators- Electric	\$9,069,812	R-127	\$0	\$9,069,812	53.5000%	\$0	\$4,852,349
128	345.000	Other Prod- Accessory Equip- Electric	\$892,956	R-128	\$0	\$892,956	53.5000%	\$0	\$477,731
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$11,225,201		\$0	\$11,225,201		\$0	\$6,005,482
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
131	341.000	Other Prod- Structures-Electric	\$23,607	R-131	\$0	\$23,607	53.5000%	\$0	\$12,630
132	342.000	Other Prod- Fuel Holders-Electric	\$211,365	R-132	\$0	\$211,365	53.5000%	\$0	\$113,080
133	344.000	Other Production-Generators-Electric	\$9,642,042	R-133	\$0	\$9,642,042	53.5000%	\$0	\$5,158,492
134	345.000	Other Prod-Accessory Equip-Electric	\$564,937	R-134	\$0	\$564,937	53.5000%	\$0	\$302,241
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$10,441,951		\$0	\$10,441,951		\$0	\$5,586,443
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
137	316.000	Miscl Plant Equip - Electric W. Gardner	\$35	R-137	\$0	\$35	53.5000%	\$0	\$19
138	340.000	Other Prod - Land - W. Gardner	\$0	R-138	\$0	\$0	53.5000%	\$0	\$0
139	340.010	Other Prod- Landrights & Easements	\$8,440	R-139	\$0	\$8,440	53.5000%	\$0	\$4,515
140	341.000	Other Prod - Structures- W. Gardner	\$511,497	R-140	\$0	\$511,497	53.5000%	\$0	\$273,651
141	342.000	Other Prod - Fuel Holders- W. Gardner	\$852,813	R-141	\$0	\$852,813	53.5000%	\$0	\$456,255
142	344.000	Other Prod - Generators- W. Gardner	\$32,317,739	R-142	\$0	\$32,317,739	53.5000%	\$0	\$17,289,990
143	345.000	Other Prod- Access Equip - W. Gardner	\$2,063,007	R-143	\$0	\$2,063,007	53.5000%	\$0	\$1,103,709
144		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$35,753,531		\$0	\$35,753,531		\$0	\$19,128,139
145		PROD OTHER - MIAMI/OSAWATOMIE 1							
146	311.000	Steam Production - Structures	\$0	R-146	\$0	\$0	53.5000%	\$0	\$0
147	340.000	Other Production - Land- Osawatomie	\$0	R-147	\$0	\$0	53.5000%	\$0	\$0
148	341.000	Other Prod - Structures- Osawatomie	\$344,513	R-148	\$0	\$344,513	53.5000%	\$0	\$184,314
149	342.000	Other Prod - Fuel Holders- Osawatomie	\$550,350	R-149	\$0	\$550,350	53.5000%	\$0	\$294,437
150	344.000	Other Prod - Generators- Osawatomie	\$7,733,508	R-150	\$0	\$7,733,508	53.5000%	\$0	\$4,137,427
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$540,501	R-151	\$0	\$540,501	53.5000%	\$0	\$289,168

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152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$9,168,872		\$0	\$9,168,872		\$0	\$4,905,346
153		TOTAL STEAM PRODUCTION	\$1,008,255,821		\$200,683,737	\$1,208,939,558		-\$388,188	\$731,665,523
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$0	R-156	\$0	\$0	53.5000%	\$0	\$0
157	321.000	Structures & Improvements-Wolf Creek	\$236,904,164	R-157	\$0	\$236,904,164	53.5000%	\$0	\$126,743,728
158	321.010	Structures MO Gr Up AFC Ele	\$11,030,252	R-158	\$0	\$11,030,252	100.0000%	\$0	\$11,030,252
159	322.000	Reactor Plant Equipment	\$358,231,799	R-159	\$0	\$358,231,799	53.5000%	\$0	\$191,654,012
160	322.010	Reactor - MO Gr Up AFDC	\$28,524,937	R-160	\$0	\$28,524,937	100.0000%	\$0	\$28,524,937
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-161	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
162	323.000	Turbogenerator Units - Wolf Creek	\$113,855,027	R-162	\$0	\$113,855,027	53.5000%	\$0	\$60,912,439
163	323.010	Turbogenerator MO GR Up AFDC	\$5,270,573	R-163	\$0	\$5,270,573	100.0000%	\$0	\$5,270,573
164	324.000	Accessory Electric Equipment - WC	\$59,988,034	R-164	\$0	\$59,988,034	53.5000%	\$0	\$32,093,598
165	324.010	Accessory Equip - MO Gr Up AFDC	\$2,969,542	R-165	\$0	\$2,969,542	100.0000%	\$0	\$2,969,542
166	325.000	Miscellaneous Power Plant Equipment	\$20,764,994	R-166	\$0	\$20,764,994	53.5000%	\$0	\$11,109,272
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$537,288	R-167	\$0	\$537,288	100.0000%	\$0	\$537,288
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,964,387	R-168	\$0	-\$4,964,387	100.0000%	\$0	-\$4,964,387
169	328.010	NPSC Disallow - Mo Basis	-\$70,026,855	R-169	\$0	-\$70,026,855	53.5000%	\$0	-\$37,464,367
170	328.050	Nucl PR-Dosa;-Pre 1988 res	-\$10,086,006	R-170	\$0	-\$10,086,006	53.5000%	\$0	-\$5,396,013
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$767,591,029		\$0	\$767,591,029		\$0	\$437,612,541
172		TOTAL NUCLEAR PRODUCTION	\$767,591,029		\$0	\$767,591,029		\$0	\$437,612,541
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT - WIND GENERATION							
177	316.000	St Pr-Misc Pwr Plt Equip- Elec	\$411	R-177	\$0	\$411	53.5000%	\$0	\$220
178	341.020	Other Prod - Structures - Elect Wind	\$699,985	R-178	\$0	\$699,985	53.5000%	\$0	\$374,492
179	344.020	Other Prod - Generators - Elect Wind	\$32,399,794	R-179	\$0	\$32,399,794	53.5000%	\$0	\$17,333,890
180	345.020	Other Prod-Accessory Equip-Wind	\$18,446	R-180	\$0	\$18,446	53.5000%	\$0	\$9,869
181		TOTAL PRODUCTION PLANT - WIND GENERATION	\$33,118,636		\$0	\$33,118,636		\$0	\$17,718,471
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Elect Wind	\$0	R-183	\$0	\$0	53.5000%	\$0	\$0
184	344.020	Other Prod-Generators-Elect Wind	\$0	R-184	\$204,310	\$204,310	53.5000%	\$0	\$109,306
185	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	R-185	\$0	\$0	53.5000%	\$0	\$0
186		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$204,310	\$204,310		\$0	\$109,306
187		RETIREMENTS WORK IN PROGRESS-PROD							
188		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	-\$13,585,967	R-188	\$0	-\$13,585,967	53.5000%	\$0	-\$7,268,492
189		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	-\$13,585,967		\$0	-\$13,585,967		\$0	-\$7,268,492
190		GENERAL PLANT- BUILDINGS							
191	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$272,489	R-191	\$0	\$272,489	53.5000%	\$0	\$145,782
192	315.000	Steam Prod- Accessory Equip-Elec	\$4,738	R-192	\$0	\$4,738	53.5000%	\$0	\$2,535
193	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$7,142	R-193	\$0	\$7,142	53.5000%	\$0	\$3,821
194		TOTAL GENERAL PLANT- BUILDINGS	\$284,369		\$0	\$284,369		\$0	\$152,138
195		GENERAL PLANT- GENERAL EQUIP/TOOLS							
196	312.000	Steam Prod- Boiler Plant Equip-Elec	\$0	R-196	\$0	\$0	53.5000%	\$0	\$0

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197	315.000	Steam Prod- Accessory Equip- Elec	\$1,329	R-197	\$0	\$1,329	53.5000%	\$0	\$711
198	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$1,357,493	R-198	\$0	\$1,357,493	53.5000%	\$0	\$726,259
199		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$1,358,822		\$0	\$1,358,822		\$0	\$726,970
200		BULK OIL FACILITY NE							
201	310.000	Steam Prod- Land- Electric	\$0	R-201	\$0	\$0	53.5000%	\$0	\$0
202	311.000	Steam Prod-Structures-Electric	\$659,785	R-202	\$0	\$659,785	53.5000%	\$0	\$352,985
203	312.000	Steam Prod- Boiler Plt Equip- Electric	\$509,691	R-203	\$0	\$509,691	53.5000%	\$0	\$272,685
204	315.000	Steam Prod- Accessory Equip- Electric	\$15,075	R-204	\$0	\$15,075	53.5000%	\$0	\$8,065
205	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$79,678	R-205	\$0	\$79,678	53.5000%	\$0	\$42,628
206	344.000	Other Prod-Generators-Electric	\$3,304	R-206	\$0	\$3,304	53.5000%	\$0	\$1,768
207		TOTAL BULK OIL FACILITY NE	\$1,267,533		\$0	\$1,267,533		\$0	\$678,131
208		TOTAL OTHER PRODUCTION	\$22,443,393		\$204,310	\$22,647,703		\$0	\$12,116,524
209		TOTAL PRODUCTION PLANT	\$1,798,290,243		\$200,888,047	\$1,999,178,290		-\$388,188	\$1,181,394,588
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$0	R-211	\$0	\$0	53.5000%	\$0	\$0
212	350.010	Land Rights - Transmission Plant	\$7,200,397	R-212	\$0	\$7,200,397	53.5000%	\$0	\$3,852,212
213	350.020	Land Rights- TP- Wolf Creek	\$100	R-213	\$0	\$100	53.5000%	\$0	\$54
214	352.000	Structures & Improvements - TP	\$1,390,705	R-214	-\$8,505	\$1,382,200	53.5000%	\$0	\$739,477
215	352.010	Structures & Improvements - TP - Wolf Creek	\$66,450	R-215	\$0	\$66,450	53.5000%	\$0	\$35,551
216	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$4,024	R-216	\$0	\$4,024	100.0000%	\$0	\$4,024
217	353.000	Station Equipment - Transmission Plant	\$42,166,065	R-217	-\$90,633	\$42,075,432	53.5000%	\$0	\$22,510,356
218	353.000	Trsm-Station Equip-Elec-Iatan 2	\$0	R-218	\$0	\$0	53.5000%	\$0	\$0
219	353.000	Transmission Plant- Spearville 2	\$0	R-219	\$0	\$0	53.5000%	\$0	\$0
220	353.010	Station Equipment - Wolf Creek -TP	\$4,784,306	R-220	\$0	\$4,784,306	53.5000%	\$0	\$2,559,604
221	353.020	Station Equipment- WifCrk Mo Gr Up	\$334,002	R-221	\$0	\$334,002	100.0000%	\$0	\$334,002
222	353.030	Station Equipment - Communications	\$666,915	R-222	-\$5,390	\$661,525	53.5000%	\$0	\$353,916
223	354.000	Towers and Fixtures - Transmission Plant	\$3,575,856	R-223	\$0	\$3,575,856	53.5000%	\$0	\$1,913,083
224	355.000	Trsm-Poles & Fixtures-Elec-Iatan 2	\$0	R-224	\$0	\$0	53.5000%	\$0	\$0
225	355.000	Poles and Fixtures - Transmission Plant	\$54,452,744	R-225	\$0	\$54,452,744	53.5000%	\$0	\$29,132,218
226	355.010	Poles & Fixtures - Wolf Creek	\$45,768	R-226	\$0	\$45,768	53.5000%	\$0	\$24,486
227	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$3,094	R-227	\$0	\$3,094	100.0000%	\$0	\$3,094
228	356.000	Trsm-OH Cond & Devices-Elec- Iatan 2	\$0	R-228	\$0	\$0	53.5000%	\$0	\$0
229	356.000	Overhead Conductors & Devices - TP	\$47,041,236	R-229	\$0	\$47,041,236	53.5000%	\$0	\$25,167,061
230	356.010	Overhead Conductors & Devices- Wif Crk	\$22,210	R-230	\$0	\$22,210	53.5000%	\$0	\$11,882
231	356.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$1,331	R-231	\$0	\$1,331	100.0000%	\$0	\$1,331
232	357.000	Underground Conduit	\$1,832,282	R-232	\$0	\$1,832,282	53.5000%	\$0	\$980,271
233	358.000	Underground Conductors & Devices	\$2,404,799	R-233	\$0	\$2,404,799	53.5000%	\$0	\$1,286,567
234		Transmission-Salvage & Removal : Retirements not classified	-\$2,195,135	R-234	\$0	-\$2,195,135	53.5000%	\$0	-\$1,174,397
235		TOTAL TRANSMISSION PLANT	\$163,797,149		-\$104,528	\$163,692,621		\$0	\$87,734,792
236		REGIONAL TRANSMISSION OPERATION PLANT							
237	382.000	Computer Hardware- RTO	\$0	R-237	\$0	\$0	53.5000%	\$0	\$0
238	383.020	Misc. Intangible Plant- RTO Software	\$0	R-238	\$0	\$0	53.5000%	\$0	\$0
239		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
240		DISTRIBUTION PLANT							
241	360.000	Land - Distribution Plant	\$0	R-241	\$0	\$0	44.2188%	\$0	\$0
242	360.010	Land Rights -Distribution Plant	\$6,426,897	R-242	\$0	\$6,426,897	58.3311%	\$0	\$3,748,880
243	361.000	Structures & Improvements - Dist. Plt	\$5,778,279	R-243	\$0	\$5,778,279	52.8168%	\$0	\$3,051,902
244	362.000	Station Equipment - Distribution Plant	\$55,991,245	R-244	\$0	\$55,991,245	56.1849%	\$0	\$31,458,625
245	362.030	Station Equipment-Commnications-Dist. Plt	\$987,271	R-245	\$0	\$987,271	54.7224%	\$0	\$540,258
246	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$144,441,890	R-246	\$0	\$144,441,890	53.4453%	\$0	\$77,197,401
247	365.000	Overhead Conductors & Devices - Dist. Plt	\$56,678,193	R-247	\$0	\$56,678,193	54.3997%	\$0	\$30,832,767
248	366.000	Underground Conduit - Dist. Plt	\$33,078,211	R-248	\$0	\$33,078,211	58.0296%	\$0	\$19,195,154
249	367.000	Underground Conductors & Devices-Dist.Pl	\$62,958,393	R-249	\$0	\$62,958,393	51.7755%	\$0	\$32,597,023
250	368.000	Line Transformers - Distribution Plant	\$110,890,654	R-250	\$0	\$110,890,654	57.2035%	\$0	\$63,433,335
251	369.000	Services- Distribution Plant	\$45,432,934	R-251	\$0	\$45,432,934	51.4730%	\$0	\$23,385,694
252	370.000	Meters - Distribution Plant	\$62,542,126	R-252	\$0	\$62,542,126	54.3485%	\$0	\$33,990,707

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
253	371.000	Meter Installations - Distribution Plant	\$12,628,368	R-253	\$0	\$12,628,368	72.0131%	\$0	\$9,094,079
254	373.000	Street Lighting and Signal Systems - DP	\$10,561,177	R-254	\$0	\$10,561,177	27.2701%	\$0	\$2,880,044
255		Distribution-Salvage and removal: Retirements not classified	-\$4,731,414	R-255	\$0	-\$4,731,414	54.4721%	\$0	-\$2,577,301
256		TOTAL DISTRIBUTION PLANT	\$603,664,224		\$0	\$603,664,224		\$0	\$328,828,568
257		GENERAL PLANT							
258	389.000	Land and Land Rights - General Plant	\$0	R-258	\$0	\$0	54.4020%	\$0	\$0
259	390.000	Structures & Improvements - General Plant	\$20,899,957	R-259	\$0	\$20,899,957	54.4020%	\$0	\$11,369,995
260	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	R-260	\$0	\$0	54.4020%	\$0	\$0
261	390.050	Struct & Imprv - Leasehold (One KC Place)	\$1,420,045	R-261	\$0	\$1,420,045	54.4020%	\$0	\$772,533
262	390.030	Struct & Imprv - Leasehold (801 Char)	\$882,918	R-262	\$0	\$882,918	54.4020%	\$0	\$480,325
263	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	R-263	\$0	\$123,334	54.4020%	\$0	\$67,096
264	391.000	Office Furniture & Equipment - Gen. Plt	\$4,143,119	R-264	-\$927,405	\$3,215,714	54.4020%	\$0	\$1,749,413
265	391.010	Office Furniture & Equip - Wolf Creek	\$1,496,950	R-265	\$0	\$1,496,950	54.4020%	\$0	\$814,371
266	391.020	Office Furniture & Equip - Computer	\$161,259	R-266	-\$253,083	-\$91,824	54.4020%	\$0	-\$49,954
267	392.000	Transportation Equipment - Gen. Plt	\$277,224	R-267	\$0	\$277,224	54.4020%	\$0	\$150,815
268	392.010	Transportation Equipment- Light Trucks	\$1,547,364	R-268	\$0	\$1,547,364	54.4020%	\$0	\$841,797
269	392.020	Transportation Equipment - Heavy Trucks	\$4,929,742	R-269	\$0	\$4,929,742	54.4020%	\$0	\$2,681,878
270	392.030	Transportation Equipment - Tractors	\$212,153	R-270	\$0	\$212,153	54.4020%	\$0	\$115,415
271	392.040	Transportatiob Equipment - Trailers	\$710,973	R-271	\$0	\$710,973	54.4020%	\$0	\$386,784
272	393.000	Stores Equipment - General Plant	\$563,986	R-272	-\$184,322	\$379,664	54.4020%	\$0	\$206,545
273	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,149,491	R-273	-\$751,885	\$1,397,606	54.4020%	\$0	\$760,326
274	395.000	Laboratory Equipment	\$2,992,961	R-274	-\$298,352	\$2,694,609	54.4020%	\$0	\$1,465,921
275	396.000	Power Operated Equipment - Gen. Plt	\$3,293,988	R-275	-\$43,661	\$3,250,327	54.4020%	\$0	\$1,768,243
276	397.000	Gen-Communication Equip-Elec-Iatan 2	\$0	R-276	\$0	\$0	54.4020%	\$0	\$0
277	397.000	Communication Equipment - Gen. Plt	\$9,557,220	R-277	-\$1,016,517	\$8,540,703	54.4020%	\$0	\$4,646,313
278	397.010	Communications Equip - Wolf Creek	\$73,096	R-278	\$0	\$73,096	54.4020%	\$0	\$39,766
279	397.020	Communication Equip - WlfCrk Mo Grs Up	\$2,532	R-279	\$0	\$2,532	100.0000%	\$0	\$2,532
280	398.000	Miscellaneous Equipment - Gen. Plt	\$106,007	R-280	-\$32,956	\$73,051	54.4020%	\$0	\$39,741
281	399.000	EO-94-199 \$3.5 Million Amort- per year	\$36,674,731	R-281	-\$36,674,731	\$0	100.0000%	\$0	\$0
282	399.100	Reg Plant Additional Amort ER-2006-0314	\$75,876,714	R-282	-\$75,876,714	\$0	100.0000%	\$0	\$0
283	399.100	Reg Plant Additional Amort ER-2007-0291	\$26,809,568	R-283	-\$26,809,568	\$0	100.0000%	\$0	\$0
284	399.100	Reg Plant Additional Amort ER-2009-0089	\$8,333,333	R-284	-\$8,333,333	\$0	100.0000%	\$0	\$0
285		General Plant-Salvage and removal: Retirements not classified	-\$1,690	R-285	\$0	-\$1,690	54.4020%	\$0	-\$919
286		TOTAL GENERAL PLANT	\$203,236,975		-\$151,202,527	\$52,034,448		\$0	\$28,308,936
287		INCENTIVE COMPENSATION CAPITALIZATION							
288		ICC Adjustment	\$0	R-288	\$0	\$0	100.0000%	\$0	\$0
289		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
290		TOTAL DEPRECIATION RESERVE	\$2,886,887,505		\$49,580,992	\$2,936,468,497		-\$388,188	\$1,690,406,250

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-22	Boiler Plant - Hawthorn 5 Rebuild	312.030		\$2,506,420		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties for the SCR failure. (Lyons)		\$2,800,000		\$0	
	2. To decrease reserve associated with the receipt of the SCR settlement (Lyons)		-\$293,580		\$0	
R-26	Access. Elect. Equip. - Hawthorn 5	315.010		\$6,233,210		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Lyons)		\$6,465,985		\$0	
	2. To decrease reserve associated with the receipt of the Transformer settlement (Lyons)		-\$232,775		\$0	
	3. To remove reserve balance that was booked by the Company for the Transformer settlement (Cost of Removal) (Lyons)		\$0		\$0	
R-32	Steam Production-Structures-Electric	311.000		\$0		-\$17,387
	1. To reflect latan 1 Regulatory Asset Depreciation Expense (Majors)		\$0		-\$17,387	
R-33	Steam Prod-Boiler Plant Equip-Electric	312.000		\$0		-\$370,731
	1. To reflect latan 1 Regulatory Asset Depreciation Expense (Majors)		\$0		-\$370,731	
R-34	Steam Production- Unit Trains- Electric	312.010		-\$40,241		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$40,241		\$0	
R-36	Steam Prod-Accessory Equipment-Elec	315.000		\$0		-\$70
	1. To reflect latan 1 Regulatory Asset Depreciation Expense (Majors)		\$0		-\$70	

Kansas City Power Light
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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-40	Steam Prod- Structures-Electric	311.000		-\$1,582,739		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$1,582,739		\$0	
R-41	Steam Prod- Turbogenerators- Elec	312.000		-\$2,361,248		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$2,361,248		\$0	
R-43	Steam Prod-Accessory Equip- Elec	315.000		-\$17,793		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$17,793		\$0	
R-44	Steam Prod-Misc Pwr Plt Equip- Elec	316.000		-\$113,399		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$113,399		\$0	
R-50	Steam Prod- Structures- latan 2	311.000		\$1,247,475		\$0
	1. To reflect latan 2 reserve at December 31, 2010 (Majors)		\$1,247,475		\$0	
R-51	Regulatory Plan - Case No. EO-2005-0329 Cum	311.500		\$19,240,688		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to latan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$19,240,688		\$0	
R-52	Steam Prod-Boiler Plant Equip- latan 2	312.000		\$9,812,757		\$0
	1. To reflect latan 2 reserve at December 31, 2010 (Majors)		\$9,812,757		\$0	
R-54	Regulatory Plan-Case No. E0-2005-0329 Cumu	312.500		\$137,897,545		\$0

Kansas City Power Light
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True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$137,897,545		\$0	
R-55	Steam Prod- Turbogenerator- Iatan 2	314.000		\$1,169,621		\$0
	1. To reflect Iatan 2 reserve at December 31, 2010 (Majors)		\$1,169,621		\$0	
R-56	Regulatory Plan- Case No. EO-2005-0329 Cumulative	314.500		\$19,135,918		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$19,135,918		\$0	
R-57	Steam Prod- Accessory Equip- Iatan 2	315.000		\$402,369		\$0
	1. To reflect Iatan 2 reserve at December 31, 2010 (Majors)		\$402,369		\$0	
R-58	Regulatory Plan-Case NO. EO-2005-0329 Cumulative	315.500		\$6,399,672		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$6,399,672		\$0	
R-59	Steam Prod- Misc Power Plant Equip- Iatan 2	316.000		\$48,703		\$0
	1. To reflect Iatan 2 reserve at December 31, 2010 (Majors)		\$48,703		\$0	
R-60	Regulatory Plan - Case No. EO-2005-0329 Cumulative	316.500		\$704,779		\$0
	1. To reflect the Regulatory Plan - Case No. EO-2005-0329 Cumulative Additional Amortizations Amount Assigned to Iatan 2 Reserves through May 3, 2011 per February 2, 2011 Stipulation (Prenger)		\$704,779		\$0	

Kansas City Power Light
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Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-184	Other Prod-Generators-Elect Wind	344.020		\$204,310		\$0
	To include costs of Spearville 2 Wind Plant (Lyons)		\$204,310		\$0	
R-214	Structures & Improvements - TP	352.000		-\$8,505		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$8,505		\$0	
R-217	Station Equipment - Transmission Plant	353.000		-\$90,633		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$90,633		\$0	
R-222	Station Equipment - Communications	353.030		-\$5,390		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$5,390		\$0	
R-264	Office Furniture & Equipment - Gen. Plt	391.000		-\$927,405		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$2,298		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$925,107		\$0	
R-266	Office Furniture & Equip - Computer	391.020		-\$253,083		\$0
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$253,083		\$0	
R-272	Stores Equipment - General Plant	393.000		-\$184,322		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$15		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$184,307		\$0	

Kansas City Power Light
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True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-273	Tools, Shop, & Garage Equipment-Gen. Plt	394.000		-\$751,885		\$0
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$751,885		\$0	
R-274	Laboratory Equipment	395.000		-\$298,352		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$82		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$298,270		\$0	
R-275	Power Operated Equipment - Gen. Plt	396.000		-\$43,661		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$43,661		\$0	
R-277	Communication Equipment - Gen. Plt	397.000		-\$1,016,517		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$18,064		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$998,453		\$0	
R-280	Miscellaneous Equipment - Gen. Plt	398.000		-\$32,956		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$23		\$0	
	To reflect general plant retirements per Stipulation and Agreement on 2-2-2011		-\$32,933		\$0	
R-281	EO-94-199 \$3.5 Million Amort- per year	399.000		-\$36,674,731		\$0
	1. Adjust prior 3.5 million Amortization in Case No. EO-94-199 identified in the Depreciation Reserve. This amount is reflected as an offset to rate base, Schedule 2. (Featherstone)		-\$36,674,731		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-282	Reg Plant Additional Amort ER-2006-0314	399.100		-\$75,876,714		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2006-0314 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$75,876,714		\$0	
R-283	Reg Plant Additional Amort ER-2007-0291	399.100		-\$26,809,568		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2007-0291 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$26,809,568		\$0	
R-284	Reg Plant Additional Amort ER-2009-0089	399.100		-\$8,333,333		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2009-0089 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$8,333,333		\$0	
Total Reserve Adjustments				\$49,580,992		-\$388,188

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$51,365,759	25.21	13.85	11.36	0.031112	\$1,598,091
3	Federal, State & City Income Tax Withheld	\$13,163,857	25.21	13.63	11.58	0.031726	\$417,637
4	Other Employee Withholdings	\$11,117,756	25.21	13.63	11.58	0.031726	\$352,722
5	FICA Taxes Withheld-Employee	\$6,940,664	25.21	13.77	11.44	0.031342	\$217,534
6	Wolf Creek Oper Exp & Fuel	\$15,981,982	25.21	25.85	-0.64	-0.001753	-\$28,016
7	Wolf Creek Fuel Outage Accrual	\$0	25.21	27.01	-1.80	-0.004932	\$0
8	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$0	25.21	13.81	11.40	0.031233	\$0
9	Accrued Vacation	\$5,651,411	25.21	344.83	-319.62	-0.875671	-\$4,948,777
10	Fuel- Coal	\$117,404,759	25.21	20.88	4.33	0.011865	\$1,393,007
11	Fuel - Purchased Gas	\$599,557	25.21	28.62	-3.41	-0.009342	-\$5,601
12	Fuel - Purchased Oil	\$6,119,589	25.21	8.50	16.71	0.045781	\$280,161
13	Purchased Power	\$9,653,569	25.21	30.72	-5.51	-0.015096	-\$145,730
14	Injuries and Damages	\$1,560,068	25.21	149.56	-124.35	-0.340685	-\$531,492
15	Pensions	\$34,906,127	25.21	51.74	-26.53	-0.072685	-\$2,537,152
16	OPEB's	\$9,701,671	25.21	178.44	-153.23	-0.419808	-\$4,072,839
17	Cash Vouchers	\$119,668,597	25.21	30.00	-4.79	-0.013123	-\$1,570,411
18	TOTAL OPERATION AND MAINT. EXPENSE	\$403,835,366					-\$9,580,866
19	TAXES						
20	FICA - Employer Portion	\$6,940,664	25.21	13.77	11.44	0.031342	\$217,534
21	Federal/State Unemployment Taxes	\$336,114	25.21	71.00	-45.79	-0.125452	-\$42,166
22	MO Gross Receipts Taxes- 6%	\$29,068,884	11.82	72.28	-60.46	-0.165644	-\$4,815,086
23	MO Gross Receipts Taxes- 4%	\$11,404,743	11.82	39.34	-27.52	-0.075397	-\$859,883
24	MO Gross Receipts Taxes- Other Cities	\$6,703,384	11.82	60.94	-49.12	-0.134575	-\$902,108
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	\$0
26	Property Tax	\$40,029,073	11.82	208.84	-197.02	-0.539781	-\$21,606,933
27	TOTAL TAXES	\$94,482,862					-\$28,008,642
28	OTHER EXPENSES						
29	Use Taxes	\$643,951	11.82	22.00	-10.18	-0.027890	-\$17,960
30	Sales Taxes	\$15,590,780	11.82	22.00	-10.18	-0.027890	-\$434,827
31	TOTAL OTHER EXPENSES	\$16,234,731					-\$452,787
32	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$38,042,295
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$13,326,102	29.03	45.63	-16.60	-0.045479	-\$606,058
35	State Tax Offset	\$3,400,666	34.17	74.01	-39.84	-0.109151	-\$371,186
36	City Tax Offset	\$0	34.17	137.54	-103.37	-0.283205	\$0
37	Interest Expense Offset	\$72,273,872	29.03	86.55	-57.52	-0.157589	-\$11,389,567
38	TOTAL OFFSET FROM RATE BASE	\$89,000,640					-\$12,366,811
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$50,409,106

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,317,389,133	See Note (1)	See Note (1)	See Note (1)	\$1,317,389,133	\$9,031,068	\$742,350,564	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395	-\$19,999,831	\$468,439,697	\$255,438	\$260,024,713	\$55,241,795	\$204,782,918
3	TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962	\$3,832,694	\$31,513,081	\$0	\$16,859,497	\$1,759,397	\$15,100,100
4	TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780	\$675,131	\$47,427,040	\$0	\$25,403,349	\$11,823,670	\$13,579,679
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,554,524	\$9,723,581	\$7,830,943	\$1,985,823	\$19,540,347	\$4,432,830	\$14,907,447	\$5,343,222	\$9,564,225
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,865	\$981,578	\$7,522,287	\$598,768	\$9,102,633	\$2,520,417	\$5,374,251	\$544,915	\$4,829,336
7	TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709	\$22,443	\$997,587	\$0	\$530,183	\$358,350	\$171,833
8	TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,270	\$43,264,579	\$98,828,691	\$2,636,369	\$144,729,639	\$2,968,587	\$80,735,926	\$22,789,417	\$57,946,509
9	TOTAL DEPRECIATION EXPENSE	\$158,468,212	See Note (1)	See Note (1)	See Note (1)	\$158,468,212	\$7,231,693	\$93,159,972	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$58,484,591	\$0	\$58,484,591	-\$35,736,221	\$22,748,370	\$737,580	\$1,532,747	\$0	\$1,532,747
11	TOTAL OTHER OPERATING EXPENSES	\$130,118,831	\$0	\$130,118,831	-\$28,208,764	\$101,910,067	\$0	\$55,392,359	\$324,100	\$55,068,259
12	TOTAL OPERATING EXPENSE	\$1,079,070,261	\$173,994,860	\$746,607,189	-\$74,193,588	\$1,004,876,673	\$18,146,545	\$553,920,444	\$98,184,866	\$362,575,606
13	NET INCOME BEFORE TAXES	\$238,318,872	\$0	\$0	\$0	\$312,512,460	-\$9,115,477	\$188,430,120	\$0	\$0
14	TOTAL INCOME TAXES	\$53,011,333	See Note (1)	See Note (1)	See Note (1)	\$53,011,333	-\$38,004,746	\$15,006,587	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	-\$12,600,490	See Note (1)	See Note (1)	See Note (1)	-\$12,600,490	\$34,264,928	\$21,664,438	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$197,908,029	\$0	\$0	\$0	\$272,101,617	-\$5,375,659	\$151,759,095	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Total Retail Rate Revenues- as Booked	\$0			Rev-2		\$0	100.0000%	\$0	\$0		
Rev-3	440.000	Retail Rate Revenue- Missouri as Booked	\$632,685,183			Rev-3		\$632,685,183	100.0000%	\$30,166,614	\$662,851,797		
Rev-4		Retail Rate Revenue- Kansas as booked	\$501,104,998			Rev-4		\$501,104,998	0.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$1,133,790,181					\$1,133,790,181		\$30,166,614	\$662,851,797		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	447.002	Firm Bulk Sales (Capacity & Fixed)	\$11,205,000			Rev-7		\$11,205,000	53.5000%	\$0	\$5,994,675		
Rev-8	447.012	Firm Bulk Sales (Energy)	\$42,100,865			Rev-8		\$42,100,865	56.9400%	-\$4,452,329	\$19,519,904		
Rev-9	447.020	Other Firm Misc.	\$1,850,141			Rev-9		\$1,850,141	56.9400%	\$3,114,358	\$4,167,828		
Rev-10	447.030	SFR Off System Sales bk20	\$0			Rev-10		\$0	56.9400%	\$0	\$0		
Rev-11	447.000	Non-Firm Sales (Margin on Sales)	\$32,424,214			Rev-11		\$32,424,214	56.9400%	\$21,661,019	\$40,123,366		
Rev-12	447.000	Non-Firm Sales (Cost of Sales)	\$72,850,643			Rev-12		\$72,850,643	56.9400%	-\$41,481,156	\$0		
Rev-13	447.000	Rev. On Transmission for KCPL	\$0			Rev-13		\$0	56.9400%	\$0	\$0		
Rev-14	447.101	Resales-Private Utilities	\$284,582			Rev-14		\$284,582	0.0000%	\$0	\$0		
Rev-15	447.102	Resales-Cooperatives	\$3,801,340			Rev-15		\$3,801,340	0.0000%	\$0	\$0		
Rev-16	447.103	Resales-Municipalities	\$1,665,208			Rev-16		\$1,665,208	0.0000%	\$0	\$0		
Rev-17	449.101	ProvforRate Refund- Residential	\$61,863			Rev-17		\$61,863	56.9400%	-\$35,225	\$0		
Rev-18	450.001	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,597,420			Rev-18		\$1,597,420	100.0000%	\$12,112	\$1,609,532		
Rev-19	450.001	Other-Oper Rev. Forfeited Discounts - KS Only	\$1,199,511			Rev-19		\$1,199,511	0.0000%	\$0	\$0		
Rev-20	451.001	Other Oper Revenues-Misc. Service-KS Only	\$267,053			Rev-20		\$267,053	0.0000%	\$0	\$0		
Rev-21	451.001	Other Oper Revenues-Misc. Service - MO Only	\$629,195			Rev-21		\$629,195	100.0000%	\$182,000	\$811,195		
Rev-22	451.001	Other Oper Revenues-Misc. Service-Alloc-Dist.	-\$27,500			Rev-22		-\$27,500	100.0000%	\$0	-\$27,500		
Rev-23	454.000	Rent From Electric Property - MO	\$416,241			Rev-23		\$416,241	100.0000%	\$0	\$416,241		
Rev-24	454.000	Rent From Electric Property - KS	\$284,358			Rev-24		\$284,358	0.0000%	\$0	\$0		
Rev-25	454.000	Rent From Electric Property - Allocated PROD	\$30,496			Rev-25		\$30,496	53.5000%	\$0	\$16,315		
Rev-26	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-26		\$6,785	53.5000%	\$0	\$3,630		
Rev-27	454.000	Rent From Electric Property - Allocated DIST	\$2,068,593			Rev-27		\$2,068,593	54.0069%	\$0	\$1,117,183		
Rev-28	456.000	Transmission For Others	\$10,204,945			Rev-28		\$10,204,945	53.5000%	\$0	\$5,459,646		
Rev-29	456.000	Other Electric Revenues - MO	\$258,165			Rev-29		\$258,165	100.0000%	-\$136,325	\$121,840		
Rev-30	456.000	Other Electric Revenues-KS	\$114,480			Rev-30		\$114,480	0.0000%	\$0	\$0		
Rev-31	456.000	Other Electric Revenues-Alloc-Dist.	\$305,354			Rev-31		\$305,354	54.0069%	\$0	\$164,912		
Rev-32		TOTAL OTHER OPERATING REVENUES	\$183,598,952					\$183,598,952		-\$21,135,546	\$79,498,767		
Rev-33		TOTAL OPERATING REVENUES	\$1,317,389,133					\$1,317,389,133		\$9,031,068	\$742,350,564		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Steam Operation- Suprv & Engineering	\$9,136,143	\$8,031,471	\$1,104,672	E-4	\$215,011	\$9,351,154	53.5000%	\$0	\$5,002,867	\$4,400,657	\$602,210
5	501.000	Fuel Expense-Coal	\$196,767,157	\$0	\$196,767,157	E-5	\$22,582,162	\$219,349,319	56.9400%	\$0	\$124,897,502	\$125,865	\$124,771,637
6	501.000	Fuel Expense-Oil	\$5,030,225	\$0	\$5,030,225	E-6	\$3,767,637	\$8,797,862	56.9400%	\$0	\$5,009,503	\$0	\$5,009,503
7	501.000	Fuel Expense- Gas	\$461,513	\$1,213	\$460,300	E-7	-\$461,513	\$0	56.9400%	\$0	\$0	\$691	-\$691
8	501.000	Fuel Expense-Residual	\$0	\$0	\$0	E-8	\$43,307	\$43,307	56.9400%	\$0	\$24,659	\$0	\$24,659
9	501.000	Fuel Handling, Limestone & Other	\$15,133,915	\$6,032,795	\$9,101,120	E-9	\$1,057,491	\$16,191,406	56.9400%	\$0	\$9,219,386	\$3,435,073	\$5,784,313
10	501.000	100% MO STB- (Surface Trsp Bound)	\$202,153	\$0	\$202,153	E-10	-\$202,153	\$0	100.0000%	\$0	\$0	\$0	\$0
11	501.000	100%-KS-STB- (Surface Trsp Bound)	-\$46,312	\$0	-\$46,312	E-11	\$0	-\$46,312	0.0000%	\$0	\$0	\$0	\$0
12	501.000	Fuel Expense Coal Inventory Adjust.-Origin	\$0	\$0	\$0	E-12	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
13	501.000	Fuel Expense 2 - Unit Train Depreciation	\$954,115	\$0	\$954,115	E-13	-\$954,115	\$0	56.9400%	\$0	\$0	\$0	\$0
14	502.000	Steam Operating Expense	\$15,609,180	\$9,809,242	\$5,799,938	E-14	\$3,344,066	\$18,953,246	53.5000%	\$0	\$10,139,987	\$5,439,626	\$4,700,361

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
15	505.000	Steam Operating Electric Expense	\$6,520,925	\$5,067,742	\$1,453,183	E-15	\$725,404	\$7,246,329	53.5000%	\$0	\$3,876,786	\$2,810,585	\$1,066,201
16	506.000	Misc Other Power Expenses	\$10,595,342	\$5,926,222	\$4,669,120	E-16	\$200,390	\$10,795,732	53.5000%	\$0	\$5,775,716	\$3,286,616	\$2,489,100
17	507.000	Steam Operating Expense 2	\$146,172	\$0	\$146,172	E-17	\$0	\$146,172	53.5000%	\$0	\$78,202	\$0	\$78,202
18	509.000	Allowances	\$0	\$0	\$0	E-18	-\$4,144,233	-\$4,144,233	53.5000%	\$46,027	-\$2,171,138	\$0	-\$2,171,138
19		TOTAL OPERATION & MAINTENANCE EXPENSE	\$260,510,528	\$34,868,685	\$225,641,843		\$26,173,454	\$286,683,982		\$46,027	\$161,853,470	\$19,499,113	\$142,354,357
20		TOTAL STEAM POWER GENERATION	\$260,510,528	\$34,868,685	\$225,641,843		\$26,173,454	\$286,683,982		\$46,027	\$161,853,470	\$19,499,113	\$142,354,357
21		ELECTRIC MAINTENANCE EXPENSE											
22	510.000	Steam Maintenance Suprv & Engineering	\$5,841,668	\$4,211,808	\$1,629,860	E-22	\$141,962	\$5,983,630	53.5000%	\$0	\$3,201,242	\$2,334,882	\$866,360
23	511.000	Maintenance of Structures	\$4,404,072	\$1,317,419	\$3,086,653	E-23	\$393,403	\$4,797,475	53.5000%	\$0	\$2,566,649	\$730,645	\$1,836,004
24	512.000	Maintenance of Boiler Plant	\$25,832,366	\$8,570,148	\$17,262,218	E-24	\$5,904,899	\$31,737,265	53.5000%	\$0	\$16,979,437	\$4,753,011	\$12,226,426
25	513.000	Maintenance of Electric Plant	\$3,713,112	\$1,580,847	\$2,132,265	E-25	\$463,246	\$4,176,358	53.5000%	\$0	\$2,234,351	\$876,742	\$1,357,609
26	514.000	Maintenance of Miscellaneous Steam Plant	\$186,513	\$46,511	\$140,002	E-26	\$148,589	\$335,102	53.5000%	\$0	\$179,280	\$25,795	\$153,485
27		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$39,977,731	\$15,726,733	\$24,250,998		\$7,052,099	\$47,029,830		\$0	\$25,160,959	\$8,721,075	\$16,439,884
28		NUCLEAR POWER GENERATION											
29		OPERATION - NUCLEAR											
30	517.000	Prod Nuclear Operation- Suprv & Engineer	\$6,065,017	\$5,024,938	\$1,040,079	E-30	\$636,767	\$6,701,784	53.5000%	\$0	\$3,585,454	\$3,029,012	\$556,442
31	518.000	Prod Nuclear - Nuclear Fuel Expense	\$16,123,415	\$0	\$16,123,415	E-31	\$11,884,260	\$28,007,675	56.9400%	\$0	\$15,947,570	\$0	\$15,947,570
32	518.000	Prod Nuclear-Disposal Costs	\$3,693,421	\$0	\$3,693,421	E-32	-\$3,693,421	\$0	53.5000%	\$0	\$0	\$0	\$0
33	518.000	KS DOE Refund	\$0	\$0	\$0	E-33	\$60,435	\$60,435	0.0000%	\$0	\$0	\$0	\$0
34	518.000	Cost of Oil	\$199,262	\$0	\$199,262	E-34	-\$71,528	\$127,734	56.9400%	\$0	\$72,732	\$0	\$72,732
35	519.000	Coolants and Water	\$2,447,327	\$1,668,268	\$779,059	E-35	\$256,706	\$2,704,033	53.5000%	\$0	\$1,446,658	\$1,029,861	\$416,797
36	520.000	Steam Expense	\$13,044,482	\$8,443,691	\$4,600,791	E-36	\$1,261,898	\$14,306,380	53.5000%	\$0	\$7,653,913	\$5,192,490	\$2,461,423
37	523.000	Electric Expense	\$931,435	\$879,630	\$51,805	E-37	\$123,650	\$1,055,085	53.5000%	\$0	\$564,471	\$536,755	\$27,716
38	524.000	Misc. Nuclear Power Expenses-Allocated	\$17,316,101	\$10,497,833	\$6,818,268	E-38	\$2,051,957	\$19,368,058	53.5000%	\$63,793	\$10,425,704	\$6,341,422	\$4,084,282
39	524.000	Misc. Nuclear Power Expenses-100% MO	\$31,897	\$0	\$31,897	E-39	\$0	\$31,897	100.0000%	\$0	\$31,897	\$0	\$31,897
40	524.000	Misc. Nuclear Power Expenses-100% KS	\$515,029	\$0	\$515,029	E-40	\$0	\$515,029	0.0000%	\$0	\$0	\$0	\$0
41	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-41	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
42	524.000	Decommissioning-Kansas and FERC	\$2,419,192	\$0	\$2,419,192	E-42	\$0	\$2,419,192	0.0000%	\$0	\$0	\$0	\$0
43	524.000	Outage Reversal	\$0	\$0	\$0	E-43	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
44	525.000	Rents	\$0	\$0	\$0	E-44	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
45		TOTAL OPERATION - NUCLEAR	\$64,067,842	\$26,514,360	\$37,553,482		\$12,510,724	\$76,578,566		\$63,793	\$41,009,663	\$16,129,540	\$24,880,123
46		MAINTENANCE - NP											
47	528.000	Prod Nuclear Maint- Suprv & Engineer	\$6,924,081	\$2,991,547	\$3,932,534	E-47	\$424,842	\$7,348,923	53.5000%	\$0	\$3,931,674	\$1,827,768	\$2,103,906
48	529.000	Prod Nuclear Maint- Maint of Structures	\$2,133,684	\$1,702,843	\$430,841	E-48	\$375,508	\$2,509,192	53.5000%	\$0	\$1,342,418	\$1,111,918	\$230,500
49	530.000	Prod Nuclear Maint- Maint Reactor Plant	\$4,599,469	\$1,669,848	\$2,929,621	E-49	\$2,011,151	\$6,610,620	53.5000%	\$145,618	\$3,682,300	\$1,082,844	\$2,599,456
50	531.000	Prod Nuclear Maint- Maintenance	\$4,251,519	\$1,508,627	\$2,742,892	E-50	\$329,244	\$4,580,763	53.5000%	\$0	\$2,450,708	\$983,261	\$1,467,447
51	532.000	Prod Nuclear Maint- Maint of Misc Plant	\$2,391,381	\$1,031,432	\$1,359,949	E-51	\$226,402	\$2,617,783	53.5000%	\$0	\$1,400,514	\$672,941	\$727,573
52		TOTAL MAINTENANCE - NP	\$20,300,134	\$8,904,297	\$11,395,837		\$3,367,147	\$23,667,281		\$145,618	\$12,807,614	\$5,678,732	\$7,128,882
53		TOTAL NUCLEAR POWER GENERATION	\$84,367,976	\$35,418,657	\$48,949,319		\$15,877,871	\$100,245,847		\$209,411	\$53,817,277	\$21,808,272	\$32,009,005
54		HYDRAULIC POWER GENERATION											
55		OPERATION - HP											
56		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		MAINTANENCE - HP											

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58		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
59		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
60		OTHER POWER GENERATION											
61		OPERATION - OP											
62	546.000	Prod Trubine Operation Suprv & Engineer	\$1,780,264	\$936,382	\$843,882	E-62	\$32,118	\$1,812,382	53.5000%	\$0	\$969,625	\$518,148	\$451,477
63	547.000	Other PowerOperation- Fuel Expense	\$11,483,195	\$118,622	\$11,364,573	E-63	-\$8,326,004	\$3,157,191	56.9400%	\$0	\$1,797,705	\$70,019	\$1,727,686
64	547.030	Fuel Hdng & Other - Hedging	\$1,249,568	\$1,249,568	\$0	E-64	\$1,980,458	\$3,230,026	56.9400%	\$0	\$1,839,177	\$711,504	\$1,127,673
65	548.000	Other Power Generation Expense	\$1,213,565	\$933,326	\$280,239	E-65	\$32,366	\$1,245,931	53.5000%	\$0	\$666,573	\$516,645	\$149,928
66	549.000	Misc Other Power Generation Expense	\$7,819,243	\$30,417	\$7,788,826	E-66	-\$7,498,885	\$320,358	53.5000%	\$0	\$171,392	\$16,870	\$154,522
67	550.000	Other Generation Rents	\$0	\$0	\$0	E-67	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
68		TOTAL OPERATION - OP	\$23,545,835	\$3,268,315	\$20,277,520		-\$13,779,947	\$9,765,888		\$0	\$5,444,472	\$1,833,186	\$3,611,286
69		MAINTANENCE - OP											
70	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	\$1,932,149	\$54,217	\$1,877,932	E-70	\$1,987	\$1,934,136	53.5000%	\$0	\$1,034,763	\$30,069	\$1,004,694
71	552.000	Other General Maintenance of Structures	\$68,920	\$28,706	\$40,214	E-71	\$1,052	\$69,972	53.5000%	\$0	\$37,435	\$15,921	\$21,514
72	553.000	Other General Maint of General Plant	\$893,597	\$373,194	\$520,403	E-72	\$13,344	\$906,941	53.5000%	\$0	\$485,214	\$206,798	\$278,416
73	554.000	Other Gen Maint Misc. Other General Plant	\$35,684	\$12,305	\$23,379	E-73	\$451	\$36,135	53.5000%	\$0	\$19,332	\$6,824	\$12,508
74		TOTAL MAINTANENCE - OP	\$2,930,350	\$468,422	\$2,461,928		\$16,834	\$2,947,184		\$0	\$1,576,744	\$259,612	\$1,317,132
75		TOTAL OTHER POWER GENERATION	\$26,476,185	\$3,736,737	\$22,739,448		-\$13,763,113	\$12,713,072		\$0	\$7,021,216	\$2,092,798	\$4,928,418
76		OTHER POWER SUPPLY EXPENSES											
77	555.001	Purchased Power-Energy	\$62,182,999	\$0	\$62,182,999	E-77	-\$53,370,786	\$8,812,213	56.9400%	\$0	\$5,017,674	\$0	\$5,017,674
78	555.002	Purchased Power-Capacity (Demand)	\$8,616,231	\$0	\$8,616,231	E-78	-\$2,153,430	\$6,462,801	53.5000%	\$0	\$3,457,599	\$0	\$3,457,599
79	555.030	Purchased Power Energy (100% MO) Solar Ctrct	\$0	\$0	\$0	E-79	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
80	555.035	Purchase Power Off-System WAPA	\$0	\$0	\$0	E-80	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
81	556.000	System Control and Load Dispatch	\$1,901,851	\$1,710,169	\$191,682	E-81	\$62,564	\$1,964,415	56.9400%	\$0	\$1,118,538	\$1,009,394	\$109,144
82	557.000	Other Expenses	\$4,406,027	\$3,586,152	\$819,875	E-82	\$121,510	\$4,527,537	56.9400%	\$0	\$2,577,980	\$2,111,143	\$466,837
83		TOTAL OTHER POWER SUPPLY EXPENSES	\$77,107,108	\$5,296,321	\$71,810,787		-\$55,340,142	\$21,766,966		\$0	\$12,171,791	\$3,120,537	\$9,051,254
84		TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395		-\$19,999,831	\$468,439,697		\$255,438	\$260,024,713	\$55,241,795	\$204,782,918
85		TRANSMISSION EXPENSES											
86		OPERATION - TRANSMISSION EXP.											
87	560.000	Transmission Operation Suprv and Engrg	\$1,689,988	\$993,862	\$696,126	E-87	\$28,244	\$1,718,232	53.5000%	\$0	\$919,254	\$546,827	\$372,427
88	561.000	Transmission Operation- Load Dispatch	\$3,585,405	\$662,160	\$2,923,245	E-88	\$1,083,853	\$4,669,258	53.5000%	\$0	\$2,498,053	\$367,236	\$2,130,817
89	562.000	Transmission Operation- Station Expenses	\$300,630	\$204,348	\$96,282	E-89	\$7,488	\$308,118	53.5000%	\$0	\$164,843	\$113,332	\$51,511
90	563.000	Transmission Operation-Overhead Line Expense	\$232,783	\$6,418	\$226,365	E-90	\$235	\$233,018	53.5000%	\$0	\$124,664	\$3,559	\$121,105
91	564.000	Trans Oper-Underground Line Expense	\$16	\$1	\$15	E-91	\$0	\$16	53.5000%	\$0	\$9	\$1	\$8
92	565.000	Transmission of Electricity by Others	\$12,349,274	\$0	\$12,349,274	E-92	\$2,673,051	\$15,022,325	53.5000%	\$0	\$8,036,944	\$0	\$8,036,944
93	566.000	Misc. Transmission Expense	\$2,014,844	\$966,957	\$1,047,887	E-93	\$35,236	\$2,050,080	53.5000%	\$0	\$1,096,793	\$536,173	\$560,620
94	567.000	Transmission Operation Rents	\$2,424,391	\$0	\$2,424,391	E-94	\$0	\$2,424,391	53.5000%	\$0	\$1,297,049	\$0	\$1,297,049
95	575.000	Regional Transmission Operation	\$2,496,702	\$0	\$2,496,702	E-95	-\$8,117	\$2,488,585	53.5000%	\$0	\$1,331,393	\$0	\$1,331,393
96		TOTAL OPERATION - TRANSMISSION EXP.	\$25,094,033	\$2,833,746	\$22,260,287		\$3,819,990	\$28,914,023		\$0	\$15,469,002	\$1,567,128	\$13,901,874
97		MAINTANENCE - TRANSMISSION EXP.											
98	568.000	Transmission Maint-Suprv and Engrg	\$14,145	\$107	\$14,038	E-98	\$4	\$14,149	53.5000%	\$0	\$7,569	\$59	\$7,510

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
99	569.000	Transmission Maintenance of Structures	\$27,542	\$11,810	\$15,732	E-99	\$433	\$27,975	53.5000%	\$0	\$14,967	\$6,550	\$8,417
100	570.000	Transmission Maintenance of Station Equipment	\$497,463	\$282,242	\$215,221	E-100	\$10,342	\$507,805	53.5000%	\$0	\$271,675	\$156,532	\$115,143
101	571.000	Transmission Maintenance of Overhead Lines	\$1,919,141	\$50,689	\$1,868,452	E-101	\$1,858	\$1,920,999	53.5000%	\$0	\$1,027,735	\$28,113	\$999,622
102	572.000	Trans Maintenance of Underground Lines	\$128,063	\$1,831	\$126,232	E-102	\$67	\$128,130	53.5000%	\$0	\$68,549	\$1,015	\$67,534
103	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-103	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
104	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-104	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
105		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,586,354	\$346,679	\$2,239,675		\$12,704	\$2,599,058		\$0	\$1,390,495	\$192,269	\$1,198,226
106		TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962		\$3,832,694	\$31,513,081		\$0	\$16,859,497	\$1,759,397	\$15,100,100
107		DISTRIBUTION EXPENSES											
108		OPERATION - DIST. EXPENSES											
109	580.000	Distribution Operation - Supr & Engineering	\$2,579,176	\$2,235,971	\$343,205	E-109	\$73,188	\$2,652,364	54.5444%	\$0	\$1,446,716	\$1,259,517	\$187,199
110	581.000	Distribution Operation - Load Dispatching	\$1,032,010	\$715,293	\$316,717	E-110	\$26,209	\$1,058,219	54.0070%	\$0	\$571,512	\$400,463	\$171,049
111	582.000	Distribution Operation - Station Expense	\$512,108	\$124,291	\$387,817	E-111	\$4,554	\$516,662	56.8268%	\$0	\$293,602	\$73,218	\$220,384
112	583.000	Dist Operation Overhead Line Expense	\$1,485,853	\$1,100,102	\$385,751	E-112	\$40,313	\$1,526,166	54.2766%	\$0	\$828,351	\$618,978	\$209,373
113	584.000	Dist Operation Underground Line Expense	\$2,004,864	\$667,791	\$1,337,073	E-113	\$24,466	\$2,029,330	51.2198%	\$0	\$1,039,419	\$354,573	\$684,846
114	585.000	Distrb Oper Street Light & Signal Expense	\$12,147	\$11,048	\$1,099	E-114	\$405	\$12,552	26.7359%	\$0	\$3,356	\$3,062	\$294
115	586.000	Distribution Operation Meter Expense	\$1,575,926	\$1,352,774	\$223,152	E-115	\$49,567	\$1,625,493	54.4168%	\$0	\$884,541	\$763,109	\$121,432
116	587.000	Distrb Operation Customer Install Expense	\$399,516	\$349,711	\$49,805	E-116	\$12,814	\$412,330	71.8797%	\$0	\$296,382	\$260,582	\$35,800
117	588.000	Dist Operation Misc Distribution Expense	\$12,855,101	\$8,198,105	\$4,656,996	E-117	\$209,444	\$13,064,545	54.5444%	\$0	\$7,125,978	\$4,585,847	\$2,540,131
118	589.000	Distribution Operations Rents	\$47,287	\$1	\$47,286	E-118	\$0	\$47,287	54.0070%	\$0	\$25,539	\$1	\$25,538
119		TOTAL OPERATION - DIST. EXPENSES	\$22,503,988	\$14,755,087	\$7,748,901		\$440,960	\$22,944,948		\$0	\$12,515,396	\$8,319,350	\$4,196,046
120		MAINTENANCE - DISTRIB. EXPENSES											
121	590.000	Distribution Maint-Suprv & Engineering	\$70,834	\$61,220	\$9,614	E-121	\$2,243	\$73,077	52.6419%	\$0	\$38,469	\$33,408	\$5,061
122	591.000	Distribution Maintenance-Structures	\$1,141,122	\$287,139	\$853,983	E-122	\$10,521	\$1,151,643	52.5100%	\$0	\$604,727	\$156,301	\$448,426
123	592.000	Distribution Maintenance-Station Equipment	\$806,805	\$521,993	\$284,812	E-123	\$19,126	\$825,931	56.8268%	\$0	\$469,351	\$307,501	\$161,850
124	593.000	Distribution Maintenance-Overhead lines	\$16,776,707	\$2,673,980	\$14,102,727	E-124	\$97,978	\$16,874,685	54.2766%	\$0	\$9,159,006	\$1,504,525	\$7,654,481
125	593.000	Distribution Maint. Overhead lines- 100% MO	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	593.000	Dist. Maint Overhead Lines Veg.Mgmt 100% MO	\$0	\$0	\$0	E-126	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
127	594.000	Distrb Maint-Maintenance Underground Lines	\$2,273,339	\$1,236,283	\$1,037,056	E-127	\$45,258	\$2,318,597	51.2198%	\$0	\$1,187,581	\$656,403	\$531,178
128	594.000	Dist Maint. Underground Lines 100% MO	\$0	\$0	\$0	E-128	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
129	595.000	Distrb Maint-Maintenance Line Transformer	\$1,102,889	\$821,338	\$281,551	E-129	\$30,095	\$1,132,984	57.3628%	\$0	\$649,912	\$488,406	\$161,506
130	596.000	Distrb Maint- Maintenance St Lights/Signal	\$1,291,247	\$299,104	\$992,143	E-130	\$10,960	\$1,302,207	26.7359%	\$0	\$348,156	\$82,898	\$265,258
131	597.000	Distrb Maint-Maintenance of Meters	\$439,899	\$377,386	\$62,513	E-131	\$13,828	\$453,727	54.4168%	\$0	\$246,904	\$212,886	\$34,018
132	598.000	Distrb Maint-Maint Misc Distribution Plant	\$345,079	\$113,599	\$231,480	E-132	\$4,162	\$349,241	52.6419%	\$0	\$183,847	\$61,992	\$121,855
133		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,247,921	\$6,392,042	\$17,855,879		\$234,171	\$24,482,092		\$0	\$12,887,953	\$3,504,320	\$9,383,633
134		TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780		\$675,131	\$47,427,040		\$0	\$25,403,349	\$11,823,670	\$13,579,679
135		CUSTOMER ACCOUNTS EXPENSE											
136	901.000	Cust Acct-Suprvr Meter Read Collection Misc	\$1,307,478	\$1,250,550	\$56,928	E-136	\$1,349,612	\$2,657,090	53.1465%	\$0	\$1,412,150	\$680,090	\$732,060
137	902.000	Cust Accts Meter Reading Expense	\$4,081,210	\$1,164,982	\$2,916,228	E-137	\$42,686	\$4,123,896	53.1465%	\$0	\$2,191,706	\$641,833	\$1,549,873
138	903.000	Customer Accts Records and Collection	\$12,163,465	\$7,306,196	\$4,857,269	E-138	\$402,207	\$12,565,672	53.1465%	\$0	\$6,678,215	\$4,020,278	\$2,657,937
139	903.000	Cust. Accts-100% MO	\$0	\$0	\$0	E-139	\$191,250	\$191,250	100.0000%	\$0	\$191,250	\$0	\$191,250
140	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$4,432,830	\$4,432,830	\$0	\$4,432,830
141	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-141	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
142	905.000	Miscellaneous Customer Accts Expense	\$2,371	\$1,853	\$518	E-142	\$68	\$2,439	53.1465%	\$0	\$1,296	\$1,021	\$275
143		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,554,524	\$9,723,581	\$7,830,943		\$1,985,823	\$19,540,347		\$4,432,830	\$14,907,447	\$5,343,222	\$9,564,225

Kansas City Power Light
Case No. ER-2010-0355
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
144		CUSTOMER SERVICE & INFO. EXP.											
145	907.000	Customer Service Suprv	\$351,177	\$346,973	\$4,204	E-145	\$1,681	\$352,858	53.1465%	\$0	\$187,531	\$185,297	\$2,234
146	908.000	Customer Assistance Expense	\$0	\$0	\$0	E-146	-\$13,536	-\$13,536	53.1465%	\$0	-\$7,194	\$7,866	-\$15,060
147	908.000	Customer Assistance Expense-100% KS	\$4,965,579	\$0	\$4,965,579	E-147	\$0	\$4,965,579	0.0000%	\$0	\$0	\$0	\$0
148	908.000	Amortization of Deferred DSM 100% MO	\$1,091,453	\$0	\$1,091,453	E-148	-\$85,851	\$1,005,602	100.0000%	\$2,520,417	\$3,526,019	\$0	\$3,526,019
149	908.000	Customer Assistance Expense-100% MO	\$0	\$0	\$0	E-149	\$390,330	\$390,330	100.0000%	\$0	\$390,330	\$0	\$390,330
150	908.000	Public Information	\$1,275,631	\$0	\$1,275,631	E-150	\$0	\$1,275,631	53.1465%	\$0	\$677,953	\$0	\$677,953
151	909.000	Information and Instruction Advertising	\$216,288	\$0	\$216,288	E-151	-\$84,755	\$131,533	53.1473%	\$0	\$69,906	\$2,123	\$67,783
152	909.000	Information & Instructional Advertising- 100% MO	-\$189,755	\$0	-\$189,755	E-152	\$192,084	\$2,329	100.0000%	\$0	\$2,329	\$0	\$2,329
153	910.000	Misc Customer Accounts and Info Exp	\$793,492	\$634,605	\$158,887	E-153	\$198,815	\$992,307	53.1465%	\$0	\$527,377	\$349,629	\$177,748
154		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,865	\$981,578	\$7,522,287		\$598,768	\$9,102,633		\$2,520,417	\$5,374,251	\$544,915	\$4,829,336
155		SALES EXPENSES											
156	911.000	Sales Supervision	\$77,054	\$76,760	\$294	E-156	\$2,813	\$79,867	53.1465%	\$0	\$42,446	\$42,290	\$156
157	912.000	Sales Demonstration and Selling	\$783,672	\$495,836	\$287,836	E-157	\$18,168	\$801,840	53.1465%	\$0	\$426,150	\$273,175	\$152,975
158	913.000	Sales Advertising Expense	\$13,546	\$0	\$13,546	E-158	-\$1,390	\$12,156	53.1473%	\$0	\$6,461	\$0	\$6,461
159	916.000	Miscellaneous Sales Expense	\$100,872	\$77,839	\$23,033	E-159	\$2,852	\$103,724	53.1473%	\$0	\$55,126	\$42,885	\$12,241
160		TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709		\$22,443	\$997,587		\$0	\$530,183	\$358,350	\$171,833
161		ADMIN. & GENERAL EXPENSES											
162		OPERATION- ADMIN. & GENERAL EXP.											
163	920.000	Admin & Gen-Administrative Salaries	\$40,057,706	\$40,057,706	\$0	E-163	-\$2,663,760	\$37,393,946	53.2177%	\$0	\$19,900,198	\$19,900,198	\$0
164	920.000	Admin & Gen-Admin. Salaries- 100% MO	\$968,103	\$968,103	\$0	E-164	\$0	\$968,103	100.0000%	-\$968,103	\$0	\$968,103	-\$968,103
165	920.000	Admin & Gen-Admin. Salaries- 100% KS	\$402,608	\$402,608	\$0	E-165	\$0	\$402,608	0.0000%	\$0	\$0	\$0	\$0
166	921.000	Admin & General Off Supply- Allocated	\$1,136,751	\$0	\$1,136,751	E-166	-\$73,127	\$1,063,624	57.0872%	\$0	\$607,193	-\$79,184	\$686,377
167	921.000	Admin & General Off Supply- 100% MO	\$0	\$0	\$0	E-167	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
168	921.000	Admin & General Off Supply- 100% KS	\$582,880	\$0	\$582,880	E-168	\$0	\$582,880	0.0000%	\$0	\$0	\$0	\$0
169	921.000	Employee Travel Benefits	\$0	\$0	\$0	E-169	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
170	921.000	Settlement for Miscellaneous Issues for Case ER-2010-0355	\$0	\$0	\$0	E-170	\$0	\$0	100.0000%	\$2,300,000	\$2,300,000	\$0	\$2,300,000
171	922.000	Admin Expense Transfer Credit	-\$7,785,174	-\$702,262	-\$7,082,912	E-171	\$903,447	-\$6,881,727	57.0872%	\$0	-\$3,928,585	\$114,851	-\$4,043,436
172	922.001	Admin Expense Transfer Credit 2	\$0	\$0	\$0	E-172	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
173	923.000	Outside Services Employed-Allocated	\$9,514,879	\$0	\$9,514,879	E-173	-\$1,326,445	\$8,188,434	57.0872%	\$0	\$4,674,548	\$0	\$4,674,548
174	923.000	Outside Services-100 % MO	\$426,113	\$0	\$426,113	E-174	\$52,564	\$478,677	100.0000%	\$0	\$478,677	\$0	\$478,677
175	923.000	Outside Services- 100% KS	\$48,095	\$0	\$48,095	E-175	\$0	\$48,095	0.0000%	\$0	\$0	\$0	\$0
176	924.000	Property Insurance	\$2,825,832	\$0	\$2,825,832	E-176	\$134,302	\$2,960,134	53.8536%	\$0	\$1,594,139	\$0	\$1,594,139
177	925.000	Injuries and Damages	\$6,873,749	\$344,110	\$6,529,639	E-177	\$945,509	\$7,819,258	53.2177%	\$0	\$4,161,229	\$189,760	\$3,971,469
178	926.000	Employee Pensions and Benefits	\$60,579,649	-\$2,766,272	\$63,345,921	E-178	\$9,491,627	\$70,071,276	53.2177%	\$0	\$37,290,322	-\$1,053,924	\$38,344,246
179	926.010	Empl Ben-OPEB-MO	\$0	\$0	\$0	E-179	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
180	927.000	Franchise Requirements	\$0	\$0	\$0	E-180	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
181	928.003	Regulatory Comm Exp-FERC Assessment	\$880,858	\$948	\$879,910	E-181	\$314,126	\$1,194,984	56.9808%	\$0	\$680,911	\$540	\$680,371
182	928.000	Regulatory Comm Expense 100% Wholesale	\$0	\$0	\$0	E-182	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
183	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$870,604	\$0	\$870,604	E-183	\$0	\$870,604	0.0000%	\$0	\$0	\$0	\$0
184	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$932,359	\$1,440	\$930,919	E-184	-\$27,311	\$905,048	100.0000%	\$0	\$905,048	\$1,440	\$903,608
185	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$1,784,373	\$741,497	\$1,042,876	E-185	\$21,589	\$1,805,962	100.0000%	\$1,636,690	\$3,442,652	\$768,745	\$2,673,907
186	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$1,617,324	\$662,851	\$954,473	E-186	\$21,594	\$1,638,918	0.0000%	\$0	\$0	\$0	\$0
187	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$485,234	\$64,877	\$420,357	E-187	\$1,633	\$486,867	56.9808%	\$0	\$277,421	\$38,342	\$239,079

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188	928.023	Regulatory Comm Expense- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-188	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
189	928.000	Regulatory Comm Expense-- Misc Regulatory Filings	\$0	\$0	\$0	E-189	\$1,881	\$1,881	53.3050%	\$0	\$1,003	\$1,003	\$0
190	928.003	Load Research Expenses- 100% to Missouri	\$53,394	\$35,909	\$17,485	E-190	\$1,316	\$54,710	100.0000%	\$0	\$54,710	\$37,225	\$17,485
191	928.000	Miscellaneous Commission Expense	\$52,352	\$51,052	\$1,300	E-191	\$0	\$52,352	53.3050%	\$0	\$27,906	\$27,213	\$693
192	929.000	Duplicate Charges-Credit	\$131	\$130	\$1	E-192	\$5	\$136	53.8536%	\$0	\$74	\$73	\$1
193	930.100	General Advertising Expense	\$272,117	\$171,070	\$101,047	E-193	-\$29,653	\$242,464	53.1473%	\$0	\$128,863	\$94,250	\$34,613
194	930.100	General Advertising Expense - 100% MO	-\$33,123	\$0	-\$33,123	E-194	\$33,123	\$0	100.0000%	\$0	\$0	\$0	\$0
195	930.200	Miscellaneous General Expense	\$6,963,167	\$54,933	\$6,908,234	E-195	-\$288,807	\$6,674,360	57.0872%	\$0	\$3,810,205	\$26,065	\$3,784,140
196	931.000	Admin & General Expense-Rents	\$7,931,737	\$0	\$7,931,737	E-196	-\$2,370,732	\$5,561,005	57.0872%	\$0	\$3,174,622	\$0	\$3,174,622
197	933.000	Transportation Expense	\$3,301	\$3,027,448	-\$3,024,147	E-197	-\$2,471,083	-\$2,467,782	53.2865%	\$0	-\$1,314,994	\$1,672,332	-\$2,987,326
198		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$137,445,019	\$43,116,148	\$94,328,871		\$2,671,798	\$140,116,817		\$2,968,587	\$78,266,142	\$22,707,032	\$55,559,110
199		MAINT., ADMIN. & GENERAL EXP.											
200	935.000	Maintenance Of General Plant	\$4,648,251	\$148,431	\$4,499,820	E-200	-\$35,429	\$4,612,822	53.5417%	\$0	\$2,469,784	\$82,385	\$2,387,399
201		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,648,251	\$148,431	\$4,499,820		-\$35,429	\$4,612,822		\$0	\$2,469,784	\$82,385	\$2,387,399
202		TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,270	\$43,264,579	\$98,828,691		\$2,636,369	\$144,729,639		\$2,968,587	\$80,735,926	\$22,789,417	\$57,946,509
203		DEPRECIATION EXPENSE											
204	403.000	Depreciation Expense, Dep. Exp.	\$158,468,212	See note (1)	See note (1)	E-204	See note (1)	\$158,468,212	54.2243%	\$7,273,407	\$93,201,686	See note (1)	See note (1)
205	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-205	\$0	\$0	100.0000%	-\$41,714	-\$41,714		
206	703.001	Other Depreciation	\$0			E-206	\$0	\$0	100.0000%	\$0	\$0		
207		TOTAL DEPRECIATION EXPENSE	\$158,468,212	\$0	\$0		\$0	\$158,468,212		\$7,231,693	\$93,159,972	\$0	\$0
208		AMORTIZATION EXPENSE											
209	704.000	Amortization of Limited Term Plant-Allocated	\$1,486,293	\$0	\$1,486,293	E-209	\$0	\$1,486,293	53.5000%	\$0	\$795,167	\$0	\$795,167
210	704.000	Regulatory Plan Credit Rate Amort KS-	\$22,500,000	\$0	\$22,500,000	E-210	\$0	\$22,500,000	0.0000%	\$0	\$0	\$0	\$0
211	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2009-0089	\$3,333,333	\$0	\$3,333,333	E-211	-\$3,333,333	\$0	100.0000%	\$0	\$0	\$0	\$0
212	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$10,723,827	\$0	\$10,723,827	E-212	-\$10,723,827	\$0	100.0000%	\$0	\$0	\$0	\$0
213	707.400	Regulatory Credits	-\$8,590,216	\$0	-\$8,590,216	E-213	\$0	-\$8,590,216	0.0000%	\$0	\$0	\$0	\$0
214	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$21,679,061	\$0	\$21,679,061	E-214	-\$21,679,061	\$0	100.0000%	\$0	\$0	\$0	\$0
215	711.100	Accretion Exp-ARO	\$7,352,293	\$0	\$7,352,293	E-215	\$0	\$7,352,293	0.0000%	\$0	\$0	\$0	\$0
216	712.000	latan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-216	\$0	\$0	100.0000%	\$329,046	\$329,046	\$0	\$329,046
217	712.000	latan Common Regulatory Asset Amortization	\$0	\$0	\$0	E-217	\$0	\$0	100.0000%	\$408,534	\$408,534	\$0	\$408,534
218		TOTAL AMORTIZATION EXPENSE	\$58,484,591	\$0	\$58,484,591		-\$35,736,221	\$22,748,370		\$737,580	\$1,532,747	\$0	\$1,532,747
219		OTHER OPERATING EXPENSES											
220	705.000	Amortization of Other Plant	\$11,411,264	\$0	\$11,411,264	E-220	\$1,866,242	\$13,277,506	54.2243%	\$0	\$7,199,635	\$0	\$7,199,635
221	708.100	Taxes Other Than Income Taxes-Allocated	\$72,579,790	\$0	\$72,579,790	E-221	\$15,763,669	\$88,343,459	54.2243%	\$0	\$47,903,622	\$324,100	\$47,579,522
222	708.200	Gross Receipts Tax-100% MO	\$45,936,116	\$0	\$45,936,116	E-222	-\$45,936,116	\$0	100.0000%	\$0	\$0	\$0	\$0
223	708.300	KCMO City Earnings Tax-100% MO	\$191,661	\$0	\$191,661	E-223	\$97,441	\$289,102	100.0000%	\$0	\$289,102	\$0	\$289,102
224		TOTAL OTHER OPERATING EXPENSES	\$130,118,831	\$0	\$130,118,831		-\$28,208,764	\$101,910,067		\$0	\$55,392,359	\$324,100	\$55,068,259
225		TOTAL OPERATING EXPENSE	\$1,079,070,261	\$173,994,860	\$746,607,189		-\$74,193,588	\$1,004,876,673		\$18,146,545	\$553,920,444	\$98,184,866	\$362,575,606
226		NET INCOME BEFORE TAXES	\$238,318,872					\$312,512,460		-\$9,115,477	\$188,430,120		
227		INCOME TAXES											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
228	709.100	Current Income Taxes	\$53,011,333	See note (1)	See note (1)	E-228	See note (1)	\$53,011,333	100.0000%	-\$38,004,746	\$15,006,587	See note (1)	See note (1)
229		TOTAL INCOME TAXES	\$53,011,333					\$53,011,333		-\$38,004,746	\$15,006,587		
230		DEFERRED INCOME TAXES											
231	710.100	Deferred Income Taxes - Def. Inc. Tax.	-\$6,773,746	See note (1)	See note (1)	E-231	See note (1)	-\$6,773,746	100.0000%	\$34,963,301	\$28,189,555	See note (1)	See note (1)
232	711.410	Amortization of Deferred ITC	-\$1,171,570			E-232		-\$1,171,570	100.0000%	-\$145,523	-\$1,317,093		
233	711.100	Amort of Excess Deferred Income Taxes	-\$548,897			E-233		-\$548,897	100.0000%	\$100,774	-\$448,123		
234	820.001	Amort. Of prior deferred taxes-Tax Rate Change	-\$4,266,604			E-234		-\$4,266,604	100.0000%	-\$653,624	-\$4,920,228		
235	811.200	Amort of R&D Credits	-\$194,111			E-235		-\$194,111	100.0000%	\$0	-\$194,111		
236	809.000	Amortization of Cost of Removal-ER-2007-0291	\$354,438			E-236		\$354,438	100.0000%	\$0	\$354,438		
237		TOTAL DEFERRED INCOME TAXES	-\$12,600,490					-\$12,600,490		\$34,264,928	\$21,664,438		
238		NET OPERATING INCOME	\$197,908,029					\$272,101,617		-\$5,375,659	\$151,759,095		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

Kansas City Power Light
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-3	Retail Rate Revenue- Missouri as Booked	440.000	\$0	\$0	\$0	\$0	\$30,166,614	\$30,166,614
	1. To remove Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$46,708,268	
	2. Billing Adjustments (Won)		\$0	\$0		\$0	\$857,923	
	3. Large Customer Rate Swicth Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$3,864,456	
	4. Weather/ Rate Switch Adjustment (Lakhanpal)		\$0	\$0		\$0	\$15,479,457	
	5. Annualize for rate change (Lakhanpal)		\$0	\$0		\$0	\$68,011,705	
	6. Large Power Load Changes and New Customers (Lakhanpal)		\$0	\$0		\$0	\$1,559,802	
	7. 365 Days Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$2,439,944	
	8. No Adjustment		\$0	\$0		\$0	\$0	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$835,980	
	10. Remove Unbilled Revenues from Missouri Retail Rate Revenue (McMellen)		\$0	\$0		\$0	-\$3,565,585	
Rev-8	Firm Bulk Sales (Energy)	447.012	\$0	\$0	\$0	\$0	-\$4,452,329	-\$4,452,329
	1. To annualize firm bulk sales (Energy) (Harris)		\$0	\$0		\$0	-\$4,452,329	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	Other Firm Misc.	447.020	\$0	\$0	\$0	\$0	\$3,114,358	\$3,114,358
	1. To adjust for load regulation demand charges per Doug Jasa (Company). (Harris)		\$0	\$0		\$0	\$3,114,358	
Rev-11	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$21,661,019	\$21,661,019
	1. To reflect non-firm sales at the 40th percentile per Schnitzer model (Harris)		\$0	\$0		\$0	\$22,442,718	
	2. To adjust non-firm OSS for SPP off-system charges (Harris)		\$0	\$0		\$0	\$347,125	
	3. To adjust non-firm OSS for Purchases for resale (Harris)		\$0	\$0		\$0	-\$997,768	
	4. To adjust non-firm OSS for Revenue neutrality uplift charges (Harris)		\$0	\$0		\$0	-\$131,056	
Rev-12	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$41,481,156	-\$41,481,156
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove the cost of non-firm off-system sales (Harris)		\$0	\$0		\$0	-\$41,481,156	
Rev-17	ProvforRate Refund- Residential	449.101	\$0	\$0	\$0	\$0	-\$35,225	-\$35,225

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reverse test year inclusion of ProvforRate Refund, included in an adjustment by Hyneman (Prenger)		\$0	\$0		\$0	-\$35,225	
Rev-18	Other-Oper Rev- Forfeited Discounts - MO Only	450.001	\$0	\$0	\$0	\$0	\$12,112	\$12,112
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove the Gross Receipt Taxes from the test year (McMellen)		\$0	\$0		\$0	-\$108,244	
	2. To adjust test year late payment fees (McMellen)		\$0	\$0		\$0	\$120,356	
Rev-21	Other Oper Revenues-MiscI Service - MO Only	451.001	\$0	\$0	\$0	\$0	\$182,000	\$182,000
	1. To include In-Field Service Fees (McMellen)		\$0	\$0		\$0	\$182,000	
Rev-29	Other Electric Revenues - MO	456.000	\$0	\$0	\$0	\$0	-\$136,325	-\$136,325
	1. To reflect KCPL Adjustment R-78 100% MO for amortization on excess margins on Off-System Sales (Hyneman)		\$0	\$0		\$0	-\$136,325	
E-4	Prod Steam Operation- Suprv & Engineering	500.000	\$194,057	\$20,954	\$215,011	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$194,057	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$20,954		\$0	\$0	
E-5	Fuel Expense-Coal	501.000	\$221,049	\$22,361,113	\$22,582,162	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$221,049	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight-(Harris)		\$0	\$9,446,690		\$0	\$0	
	3. To annualize Fuel Expense-Unit Train Leases-(Harris)		\$0	\$7,633,282		\$0	\$0	
	4. To annualize Fuel Expense-Unit Train Maint. (Harris)		\$0	\$4,425,275		\$0	\$0	
	5. To annualize Fuel Expense-Unit Train Property Tax (Harris)		\$0	-\$23,543		\$0	\$0	
	6. To include Fuel Expense-Unit Train Leases for Iatan 2 (Harris)		\$0	\$879,409		\$0	\$0	
E-6	Fuel Expense-Oil	501.000	\$0	\$3,767,637	\$3,767,637	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil (Harris)		\$0	\$3,767,637		\$0	\$0	
E-7	Fuel Expense- Gas	501.000	\$0	-\$461,513	-\$461,513	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas (Harris)		\$0	-\$461,513		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-8	Fuel Expense-Residual	501.000	\$0	\$43,307	\$43,307	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$43,307		\$0	\$0	
E-9	Fuel Handling, Limestone & Other	501.000	\$0	\$1,057,491	\$1,057,491	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$1,057,491		\$0	\$0	
E-10	100% MO STB- (Surface Trsp Bound)	501.000	\$0	-\$202,153	-\$202,153	\$0	\$0	\$0
	1. To remove impact of STB settlement (Hyneman)		\$0	-\$202,153		\$0	\$0	
E-13	Fuel Expense 2 - Unit Train Depreciation	501.000	\$0	-\$954,115	-\$954,115	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$954,115		\$0	\$0	
E-14	Steam Operating Expense	502.000	\$358,283	\$2,985,783	\$3,344,066	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$359,390	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. To recognize KCPL adjustment 11-Steam Oper-AQC (Majors)		-\$1,107	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$2,985,783		\$0	\$0	
E-15	Steam Operating Electric Expense	505.000	\$185,688	\$539,716	\$725,404	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$185,688	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$539,716		\$0	\$0	
E-16	Miscl Other Power Expenses	506.000	\$216,986	-\$16,596	\$200,390	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$216,986	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	-\$16,596		\$0	\$0	
E-18	Allowances	509.000	\$0	-\$4,144,233	-\$4,144,233	\$0	\$46,027	\$46,027
	1. Amortization of SO2 Proceeds (Harris)		\$0	-\$4,144,233		\$0	\$0	
	2. Amortization of SO2 Proceeds (Harris)		\$0	\$0		\$0	\$46,027	
E-22	Steam Maintenance Suprv & Engineering	510.000	\$152,458	-\$10,496	\$141,962	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$152,458	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$182,285		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$171,789		\$0	\$0	
E-23	Maintenance of Structures	511.000	\$48,272	\$345,131	\$393,403	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$48,272	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$215,511		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$560,642		\$0	\$0	
E-24	Maintenance of Boiler Plant	512.000	\$313,984	\$5,590,915	\$5,904,899	\$0	\$0	\$0
	1.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$2,609,208		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$313,984	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$2,981,707		\$0	\$0	
E-25	Maintenance of Electric Plant	513.000	\$57,924	\$405,322	\$463,246	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$57,924	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$178,275		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$227,047		\$0	\$0	
E-26	Maintenance of Miscellaneous Steam Plant	514.000	\$1,704	\$146,885	\$148,589	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,704	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$123,907		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	4. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$22,978		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-30	Prod Nuclear Operation- Superv & Engineer	517.000	\$636,767	\$0	\$636,767	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$636,767	\$0		\$0	\$0	
E-31	Prod Nuclear - Nuclear Fuel Expense	518.000	\$0	\$11,884,260	\$11,884,260	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$11,884,260		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-32	Prod Nuclear-Disposal Costs	518.000	\$0	-\$3,693,421	-\$3,693,421	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$3,693,421		\$0	\$0	
E-33	KS DOE Refund	518.000	\$0	\$60,435	\$60,435	\$0	\$0	\$0
	1. To annualize Fuel Expense-DOE Refund-(Harris)		\$0	\$60,435		\$0	\$0	
E-34	Cost of Oil	518.000	\$0	-\$71,528	-\$71,528	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$71,528		\$0	\$0	
E-35	Coolants and Water	519.000	\$256,706	\$0	\$256,706	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$256,706	\$0		\$0	\$0	
E-36	Steam Expense	520.000	\$1,261,898	\$0	\$1,261,898	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,261,898	\$0		\$0	\$0	
E-37	Electric Expense	523.000	\$123,650	\$0	\$123,650	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$123,650	\$0		\$0	\$0	
E-38	Misc. Nuclear Power Expenses-Allocated	524.000	\$1,355,292	\$696,665	\$2,051,957	\$0	\$63,793	\$63,793
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,355,292	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 Nuclear Gen (Majors)		\$0	-\$2,151		\$0	\$0	
	3. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$63,793	
	4. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$698,816		\$0	\$0	
E-47	Prod Nuclear Maint- Suprv & Engineer	528.000	\$424,842	\$0	\$424,842	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$424,842	\$0		\$0	\$0	
E-48	Prod Nuclear Maint- Maint of Structures	529.000	\$375,508	\$0	\$375,508	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$375,508	\$0		\$0	\$0	
E-49	Prod Nuclear Maint- Maint Reactor Plant	530.000	\$354,159	\$1,656,992	\$2,011,151	\$0	\$145,618	\$145,618
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$354,159	\$0		\$0	\$0	
	2. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$145,618	
	3. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$1,656,992		\$0	\$0	
E-50	Prod Nuclear Maint- Maintenance	531.000	\$329,244	\$0	\$329,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$329,244	\$0		\$0	\$0	
E-51	Prod Nuclear Maint- Maint of Misc Plant	532.000	\$226,402	\$0	\$226,402	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$226,402	\$0		\$0	\$0	
E-62	Prod Turbine Operation Suprv & Engineer	546.000	\$32,118	\$0	\$32,118	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,118	\$0		\$0	\$0	
E-63	Other PowerOperation- Fuel Expense	547.000	\$4,347	-\$8,330,351	-\$8,326,004	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,347	\$0		\$0	\$0	
	2. To annualize Fuel Expense-Oil-(Harris)		\$0	\$1,197,036		\$0	\$0	
	3. To annualize Fuel Expense-Gas (Harris)		\$0	-\$9,475,598		\$0	\$0	
	4. To annualize Fuel Expense-Ammonia (Harris)		\$0	-\$51,789		\$0	\$0	
E-64	Fuel Hdng & Other - Hedging	547.030	\$0	\$1,980,458	\$1,980,458	\$0	\$0	\$0
	1. To annualize Fuel Expense-SSGCP Transport (Harris)		\$0	\$2,622,058		\$0	\$0	
	2. To annualize Fuel Expense-MGE- (Harris)		\$0	\$89,588		\$0	\$0	
	3. To annualize Fuel Expense-Hedge Program (Harris)		\$0	-\$731,188		\$0	\$0	
E-65	Other Power Generation Expense	548.000	\$32,366	\$0	\$32,366	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,366	\$0		\$0	\$0	
E-66	Misc Other Power Generation Expense	549.000	\$1,115	-\$7,500,000	-\$7,498,885	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,115	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Wind Gen (Majors)		\$0	-\$7,500,000		\$0	\$0	

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E-70	Other Maint-Supr Eng. Struct Gen & Misc.	551.000	\$1,987	\$0	\$1,987	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,987	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-71	Other General Maintenance of Structures	552.000	\$1,052	\$0	\$1,052	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,052	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-72	Other General Maint of General Plant	553.000	\$13,344	\$0	\$13,344	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,344	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	Other Gen Maint Miscl. Other General Plant	554.000	\$451	\$0	\$451	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$451	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Purchased Power-Energy	555.001	\$0	-\$53,370,786	-\$53,370,786	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. Annualize Purchased Power Capacity-Energy (Harris)		\$0	-\$53,370,786		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	Purchased Power-Capacity (Demand)	555.002	\$0	-\$2,153,430	-\$2,153,430	\$0	\$0	\$0
	1. Annualize Purchased Power Capacity Expense (Harris)		\$0	-\$2,153,430		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	System Control and Load Dispatch	556.000	\$62,564	\$0	\$62,564	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$62,564	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-82	Other Expenses	557.000	\$121,510	\$0	\$121,510	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$131,193	\$0		\$0	\$0	

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	2. To recognize KCPL adjustment 11-Prod-Other Expense (Majors)		-\$9,683	\$0		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
E-87	Transmission Operation Suprv and Engrg	560.000	\$28,244	\$0	\$28,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$36,262	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Suprv and Engrg- (Majors)		-\$8,018	\$0		\$0	\$0	
E-88	Transmission Operation- Load Dispatch	561.000	\$24,262	\$1,059,591	\$1,083,853	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,262	\$0		\$0	\$0	
	2. Update SPP admin fees through Known and Measureable period June 30, 2010 (Harris)		\$0	\$1,059,591		\$0	\$0	
E-89	Transmission Operation- Station Expenses	562.000	\$7,488	\$0	\$7,488	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,488	\$0		\$0	\$0	
E-90	Transmission Operation-Overhead Line Expense	563.000	\$235	\$0	\$235	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$235	\$0		\$0	\$0	
E-92	Transmission of Electricity by Others	565.000	\$0	\$2,673,051	\$2,673,051	\$0	\$0	\$0
	1. To arrive at KCPL's Annual Transmission Revenue Requirement (ATAR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (McKinnie)		\$0	\$0		\$0	\$0	
	2. Adjust to Known and Measureable Period (Harris)		\$0	\$2,673,051		\$0	\$0	
E-93	Misc. Transmission Expense	566.000	\$35,236	\$0	\$35,236	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$35,236	\$0		\$0	\$0	
E-95	Regional Transmission Operation	575.000	\$0	-\$8,117	-\$8,117	\$0	\$0	\$0
	1. Update SPP Admin Fees through Known and Measureable ended June 30, 2010 (Harris)		\$0	-\$8,117		\$0	\$0	
E-98	Transmission Maint-Suprv and Engrg	568.000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-99	Transmission Maintenance of Structures	569.000	\$433	\$0	\$433	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$433	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-100	Transmission Maintenance of Station Equipment	570.000	\$10,342	\$0	\$10,342	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,342	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-101	Transmission Maintenance of Overhead Lines	571.000	\$1,858	\$0	\$1,858	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,858	\$0		\$0	\$0	
	No Adjusment		\$0	\$0		\$0	\$0	
E-102	Trans Maintenance of Underground Lines	572.000	\$67	\$0	\$67	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$67	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Distribution Operation - Supr & Engineering	580.000	\$73,188	\$0	\$73,188	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$73,188	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-110	Distribution Operation - Load Dispatching	581.000	\$26,209	\$0	\$26,209	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,209	\$0		\$0	\$0	
E-111	Distribution Operation - Station Expense	582.000	\$4,554	\$0	\$4,554	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,554	\$0		\$0	\$0	
E-112	Dist Operation Overhead Line Expense	583.000	\$40,313	\$0	\$40,313	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$40,313	\$0		\$0	\$0	
E-113	Dist Operation Underground Line Expense	584.000	\$24,466	\$0	\$24,466	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,466	\$0		\$0	\$0	
E-114	Distrb Oper Street Light & Signal Expense	585.000	\$405	\$0	\$405	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$405	\$0		\$0	\$0	
E-115	Distribution Operation Meter Expense	586.000	\$49,567	\$0	\$49,567	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$49,567	\$0		\$0	\$0	
E-116	Distrb Operation Customer Install Expense	587.000	\$12,814	\$0	\$12,814	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,814	\$0		\$0	\$0	
E-117	Dist Operation Miscel Distribution Expense	588.000	\$209,444	\$0	\$209,444	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$222,690	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Distr Oper Expense (Majors)		-\$13,246	\$0		\$0	\$0	
E-121	Distribution Maint-Suprv & Engineering	590.000	\$2,243	\$0	\$2,243	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,243	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-122	Distribution Maintenance-Structures	591.000	\$10,521	\$0	\$10,521	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,521	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-123	Distribution Maintenance-Station Equipment	592.000	\$19,126	\$0	\$19,126	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$19,126	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-124	Distribution Maintenance-Overhead lines	593.000	\$97,978	\$0	\$97,978	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$97,978	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-127	Distrib Maint-Maintenance Underground Lines	594.000	\$45,258	\$0	\$45,258	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$45,258	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-129	Distrib Maint-Maintenance Line Transformer	595.000	\$30,095	\$0	\$30,095	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,095	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-130	Distrib Maint- Maintenance St Lights/Signal	596.000	\$10,960	\$0	\$10,960	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,960	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-131	Distrib Maint-Maintenance of Meters	597.000	\$13,828	\$0	\$13,828	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,828	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-132	Distrib Maint-Maint Misc Distribution Plant	598.000	\$4,162	\$0	\$4,162	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,162	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-136	Cust Acct-Suprv Meter Read Collection Misc	901.000	\$29,102	\$1,320,510	\$1,349,612	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,063	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Lyons)		\$0	\$114,645		\$0	\$0	
	3. To include test year amount of KCREC bank fees (Lyons)		\$0	\$1,205,865		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Cust. Acct. Suprv (Majors)		-\$961	\$0		\$0	\$0	
E-137	Cust Accts Meter Reading Expense	902.000	\$42,686	\$0	\$42,686	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$42,686	\$0		\$0	\$0	
E-138	Customer Accts Records and Collection	903.000	\$258,324	\$143,883	\$402,207	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$9,216	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$143,883		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$267,540	\$0		\$0	\$0	
E-139	Cust. Accts-100% MO	903.000	\$0	\$191,250	\$191,250	\$0	\$0	\$0
	1. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) on balance of Acct. 235 ending June 30, 2010 (Prenger)		\$0	\$191,250		\$0	\$0	
E-140	Uncollectible Accounts-MO 100%	904.000	\$0	\$0	\$0	\$0	\$4,432,830	\$4,432,830

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	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$4,432,830	
E-142	Miscellaneous Customer Accts Expense	905.000	\$68	\$0	\$68	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$68	\$0		\$0	\$0	
E-145	Customer Service Suprv	907.000	\$1,681	\$0	\$1,681	\$0	\$0	\$0
	1. To recognize KCPL Adjustment 11-Customer Service Supervision (Majors)		-\$11,033	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$12,714	\$0		\$0	\$0	
E-146	Customer Assistance Expense	908.000	\$14,801	-\$28,337	-\$13,536	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,763	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Meter Reading Assistance (Majors)		\$38	\$0		\$0	\$0	
	3. To adjust test year and remove a portion of the expenses regarding Connections program to be capitalized (Prenger)		\$0	-\$28,337		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-148	Amortization of Deferred DSM 100% MO	908.000	\$0	-\$85,851	-\$85,851	\$0	\$2,520,417	\$2,520,417
	1. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$76,534		\$0	\$0	
	2. To remove test year per book amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$239,667	
	3. To remove test year per book amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$448,625	
	4. To remove test year per book amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$326,627	
	5. To include Staff's level of amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	\$239,666	
	6. To include Staff's level of amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	\$448,625	
	7. To include Staff's level of amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	\$193,663	
	8. To include Staff's level of amortization for Vintage 4 ER-2010-0355 DSM deferral (Hyneman)		\$0	\$0		\$0	\$1,810,223	
	9. To include annual AFUDC return on Vintage 1 ER-2006-0314 DSM deferral		\$0	\$0		\$0	\$50,092	
	10. To include annual AFUDC return on Vintage 2 ER-2007-0291 DSM deferral		\$0	\$0		\$0	\$108,657	
	11. To include annual AFUDC return on Vintage 3 ER-2009-0089 DSM deferral		\$0	\$0		\$0	\$58,073	

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	12. To include annual AFUDC return on Vintage 4 ER-2010-0355 DSM deferral		\$0	\$0		\$0	\$626,337	
	13. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$9,317		\$0	\$0	
E-149	Customer Assistance Expense-100% MO	908.000	\$0	\$390,330	\$390,330	\$0	\$0	\$0
	1. On-Going level of expense regarding Missouri Economic Relief Pilot Program (Fred/Prenger)		\$0	\$304,688		\$0	\$0	
	2. Adjustment for 12 months Amortization of Missouri Economic Relief Pilot Program (Fred/Prenger)		\$0	\$85,642		\$0	\$0	
E-151	Information and Instruction Advertising	909.000	\$3,995	-\$88,750	-\$84,755	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1.To remove general advertising expenses from Account 909 that are dealing with CEP and Energy Efficiency and should be capitalized (Prenger)		\$0	-\$88,750		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$3,995	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-152	Information & Instructional Advertising- 100% MO	909.000	\$0	\$192,084	\$192,084	\$0	\$0	\$0
	1. Remove advertising costs associated with DSM (Hyneman)		\$0	-\$54,314		\$0	\$0	
	2. To include KCPL adjustment 11-Informational Advertising- (Majors/Prenger)		\$0	\$246,398		\$0	\$0	
E-153	Misc Customer Accounts and Info Exp	910.000	\$23,253	\$175,562	\$198,815	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$23,253	\$0		\$0	\$0	
	2. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$175,562		\$0	\$0	
E-156	Sales Supervision	911.000	\$2,813	\$0	\$2,813	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll level (Prenger)		\$2,813	\$0		\$0	\$0	
E-157	Sales Demonstration and Selling	912.000	\$18,168	\$0	\$18,168	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$18,168	\$0		\$0	\$0	
E-158	Sales Advertising Expense	913.000	\$0	-\$1,390	-\$1,390	\$0	\$0	\$0
	1. To reflect Known and Measureable advertising amounts for account 913.000 (Prenger)		\$0	-\$1,390		\$0	\$0	
E-159	Miscellaneous Sales Expense	916.000	\$2,852	\$0	\$2,852	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,852	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-163	Admin & Gen-Administrative Salaries	920.000	-\$2,663,760	\$0	-\$2,663,760	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$37,890	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 (Majors)		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,103,051	\$0		\$0	\$0	
	4. To include KCPL adjustment 11-Long Term Incentive Comp (Prenger)		-\$4,020,408	\$0		\$0	\$0	
	5. To recognize CS-11 (Majors)		\$291,487	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-164	Admin & Gen-Admin. Salaries- 100% MO	920.000	\$0	\$0	\$0	\$0	-\$968,103	-\$968,103
	1. To remove talent assessment amortization amount included in test year expenses (Hyneman)		\$0	\$0		\$0	-\$968,103	
E-166	Admin & General Off Supply- Allocated	921.000	-\$138,707	\$65,580	-\$73,127	\$0	\$0	\$0
	1. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$16,485		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$84	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	3. To recognize KCPL adjustment 11-Office Expenses (Majors)		-\$138,791	\$0		\$0	\$0	
	4. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	5. Iatan 2 and Iatan Common Maintenance based on Stipulation (Feb 2011) (Lyons)		\$0	\$82,065		\$0	\$0	
E-170	Settlement for Miscellaneous Issues for Case ER-2010-0355	921.000	\$0	\$0	\$0	\$0	\$2,300,000	\$2,300,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$0	\$2,300,000	
E-171	Admin Expense Transfer Credit	922.000	\$903,447	\$0	\$903,447	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$25,732	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Bill of Common use Plant (Majors)		\$929,179	\$0		\$0	\$0	

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E-173	Outside Services Employed-Allocated	923.000	\$0	-\$1,326,445	-\$1,326,445	\$0	\$0	\$0
	1. To remove costs of advanced coal tax arbitration (Majors)		\$0	-\$456,647		\$0	\$0	
	2. To include KCPL Adjustment 11 (Majors)		\$0	-\$314,346		\$0	\$0	
	3. 3 Year Amortization of Legal Fee Reimbursement (Prenger) (CS-115)		\$0	-\$555,452		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-174	Outside Services-100 % MO	923.000	\$0	\$52,564	\$52,564	\$0	\$0	\$0
	1. An adjustment to normalize expenses related to R&D 2000-2004 Tax Credits (Hyneman)		\$0	\$52,564		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-176	Property Insurance	924.000	\$0	\$134,302	\$134,302	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance-December 31, 2011 (Lyons)		\$0	\$134,302		\$0	\$0	
	2. KCPL Share of Iatan 2 Property Insurance-projected Decemeber 31 True-Up (Lyons)		\$0	\$0		\$0	\$0	
E-177	Injuries and Damages	925.000	\$12,464	\$933,045	\$945,509	\$0	\$0	\$0
	1. To include an annualized level of insurance premiums (Lyons)		\$0	-\$791,305		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,464	\$0		\$0	\$0	
	3. To include an annualized amount for injuries & damages (Lyons)		\$0	\$1,724,350		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property (Lyons)		\$0	\$0		\$0	\$0	
E-178	Employee Pensions and Benefits	926.000	\$785,870	\$8,705,757	\$9,491,627	\$0	\$0	\$0
	1. To remove SERP accruals, costs booked in 2009 test year (Hyneman)		\$0	-\$896,324		\$0	\$0	
	2. To include SERP costs based on actual payments made (Hyneman)		\$0	\$168,140		\$0	\$0	
	3. To amortize the FAS 87 Regulatory Asset over 5 years (Harrison)		\$0	\$0		\$0	\$0	
	4. To reflect the FAS 87 pension expense cost at the 2010 level (Harrison)		\$0	\$9,453,342		\$0	\$0	
	5. To amortize the FAS 88 pension costs over 5 years (Harrison)		\$0	\$0		\$0	\$0	
	6. To reflect the FAS 158 remeasurement pension expense at the 2010 level (Harrison)		\$0	\$0		\$0	\$0	
	7. To reflect the FAS 158 remeasurement FAS 106 expense at the 2010 level (Harrison)		\$0	\$183,260		\$0	\$0	
	8. To reflect FAS 106 costs for 2010 (Harrison)		\$0	-\$202,661		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
	9. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,451	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	10. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$47,205	\$0		\$0	\$0	
	11. To include KCPL Adjustment 11-PR Tax Pens & Bens (Majors)		-\$9,895	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	12. To remove portion of KCPL incentive compensation (Prenger)		-\$1,754,474	\$0		\$0	\$0	
	13. To adjust for calculated level of medical and other benefits (Prenger)		\$2,441,183	\$0		\$0	\$0	
	14. To adjust for calculated level of benefits billed from WCNO (Prenger)		\$57,400	\$0		\$0	\$0	
E-181	Regulatory Comm Exp-FERC Assessment	928.003	\$0	\$314,126	\$314,126	\$0	\$0	\$0
	1. To reflect FERC Assessment charges for the 12 months ended June 2010 (Prenger)		\$0	\$314,126		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-184	Reg Comm Exp- MPSC Assessment 100% to MO	928.001	\$0	-\$27,311	-\$27,311	\$0	\$0	\$0
	1. Annualize MPSC Assessment to fiscal year 2011 assessment amount-KCPL (Prenger)		\$0	-\$27,311		\$0	\$0	
E-185	Reg Comm Exp- Mo Proceeding 100% to MO	928.011	\$27,248	-\$5,659	\$21,589	\$0	\$1,636,690	\$1,636,690
	1. To recognize KCPL adjustment 11-MO Proceedings (Majors/Hyneman)		\$0	-\$5,659		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to reflect Staff's annualized level (Prenger)		\$27,248	\$0		\$0	\$0	
	3. To remove Test Year Amortization of 2007 Rate Case Expense (ER-2007-0291) (Majors)		\$0	\$0		\$0	-\$348,647	
	4. To remove Test Year Amortization of 2009 Rate Case Expense (ER-2009-0089) (Majors)		\$0	\$0		\$0	-\$174,332	

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	5. To include 2009 Rate Case Expense Amortization (ER-2009-0089) (Majors)		\$0	\$0		\$0	\$522,995	
	6. To include 2010 Rate Case Expense Amortization (ER-2010-0355)		\$0	\$0		\$0	\$1,636,674	
E-186	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	\$24,288	-\$2,694	\$21,594	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,288	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-KS Proceedings (Majors)		\$0	-\$2,694		\$0	\$0	
E-187	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$2,412	-\$779	\$1,633	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,412	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-FERC Proceedings (Majors)		\$0	-\$779		\$0	\$0	
E-189	Regulatory Comm Expense-- Misc Regulatory Filings	928.000	\$1,881	\$0	\$1,881	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,881	\$0		\$0	\$0	
E-190	Load Research Expenses- 100% to Missouri	928.003	\$1,316	\$0	\$1,316	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,316	\$0		\$0	\$0	
E-192	Duplicate Charges-Credit	929.000	\$5	\$0	\$5	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5	\$0		\$0	\$0	
E-193	General Advertising Expense	930.100	\$6,268	-\$35,921	-\$29,653	\$0	\$0	\$0
	1. To reflect the Known and Measureable advertising costs for account 930 (Prenger)		\$0	-\$35,921		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,268	\$0		\$0	\$0	
E-194	General Advertising Expense - 100% MO	930.100	\$0	\$33,123	\$33,123	\$0	\$0	\$0
	1. To recognize KCPL adjustment 11-Advertising (Majors/Prenger)		\$0	\$33,123		\$0	\$0	
E-195	Miscellaneous General Expense	930.200	-\$9,274	-\$279,533	-\$288,807	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,013	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$250,215		\$0	\$0	

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	3. To recognize KCPL adjustment 11- Board of Dir Fees (Majors)		-\$4,497	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Misc. A&G (Majors)		-\$6,790	\$0		\$0	\$0	
	5. To remove KCPL Dollar-Aide Dues and Donations contributions (Prenger)		\$0	-\$29,318		\$0	\$0	
E-196	Admin & General Expense-Rents	931.000	\$0	-\$2,370,732	-\$2,370,732	\$0	\$0	\$0
	1. Normalize lease Expense for One KC Place Building (Prenger)		\$0	-\$1,611,933		\$0	\$0	
	2. To Recognize Abatement Period for One KC Place (Prenger)		\$0	-\$569,030		\$0	\$0	
	3. To reflect CS-11 Leases (Majors)		\$0	-\$189,769		\$0	\$0	
E-197	Transportation Expense	933.000	\$110,930	-\$2,582,013	-\$2,471,083	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$110,930	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,582,013		\$0	\$0	
E-200	Maintenance Of General Plant	935.000	\$5,439	-\$40,868	-\$35,429	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,439	\$0		\$0	\$0	
	2. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$40,868		\$0	\$0	
E-204	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$7,273,407	\$7,273,407
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,273,407	
E-205	Hawthorn 5 Settlement-Depreciation	403.000	\$0	\$0	\$0	\$0	-\$41,714	-\$41,714
	1. To reduce Depreciation associated with Hawthorn 5 SCR settlement (Lyons)		\$0	\$0		\$0	-\$13,665	
	2. To reduce Depreciation associated with Hawthorn 5 Transformer settlement (Lyons)		\$0	\$0		\$0	-\$28,049	
E-211	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2009-0089	704.000	\$0	-\$3,333,333	-\$3,333,333	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$3,333,333		\$0	\$0	
E-212	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0291	704.000	\$0	-\$10,723,827	-\$10,723,827	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$10,723,827		\$0	\$0	

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E-214	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	704.000	\$0	-\$21,679,061	-\$21,679,061	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$21,679,061		\$0	\$0	
E-216	Iatan 2 Regulatory Asset Amortization	712.000	\$0	\$0	\$0	\$0	\$329,046	\$329,046
	1. To Reflect Iatan 2 Regulatory Asset Amortization through October 31, 2010 (Hyneman)		\$0	\$0		\$0	\$329,046	
E-217	Iatan Common Regulatory Asset Amortization	712.000	\$0	\$0	\$0	\$0	\$408,534	\$408,534
	1. To Reflect Iatan Common Regulatory Asset Amortization through October 31, 2010 (Majors)		\$0	\$0		\$0	\$408,534	
E-220	Amortization of Other Plant	705.000	\$0	\$1,866,242	\$1,866,242	\$0	\$0	\$0
	1. To reflect KCPL adjustment to account 405-Other Electric Plant		\$0	\$1,866,242		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-221	Taxes Other Than Income Taxes-Allocated	708.100	\$597,703	\$15,165,966	\$15,763,669	\$0	\$0	\$0
	1. To adjust test year to an annualized amount for Property Taxes (Lyons)		\$0	\$15,165,966		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust for annualized amount Of KCPL payroll taxes. (Prenger)		\$453,220	\$0		\$0	\$0	
	3. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Prenger)		\$275,851	\$0		\$0	\$0	
	4. KCPL Share of Iatan 2 Property Tax through June 30th (Lyons)		\$0	\$0		\$0	\$0	
	5. Adjustment to reflect payroll taxes relating to Incentive Compensation Adjustment (Prenger)		-\$131,368	\$0		\$0	\$0	
E-222	Gross Receipts Tax-100% MO	708.200	\$0	-\$45,936,116	-\$45,936,116	\$0	\$0	\$0
	1. To eliminate Gross Receipts Tax (McMellen)		\$0	-\$45,936,116		\$0	\$0	
E-223	KCMO City Earnings Tax-100% MO	708.300	\$0	\$97,441	\$97,441	\$0	\$0	\$0
	1. To normalize the level of KC Earnings Tax Expense for case ER-2010-0355 (Harrison)		\$0	\$97,441		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-228	Current Income Taxes	709.100	\$0	\$0	\$0	\$0	-\$38,004,746	-\$38,004,746
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$38,004,746	
	No Adjustment		\$0	\$0		\$0	\$0	

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E-231	Deferred Income Taxes - Def. Inc. Tax.	710.100	\$0	\$0	\$0	\$0	\$34,963,301	\$34,963,301
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$34,963,301	
E-232	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	-\$145,523	-\$145,523
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$145,523	
E-233	Amort of Excess Deferred Income Taxes	711.100	\$0	\$0	\$0	\$0	\$100,774	\$100,774
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	\$100,774	
E-234	Amort. Of prior deferred taxes-Tax Rate Change	820.001	\$0	\$0	\$0	\$0	-\$653,624	-\$653,624
	1. To Annualize Amort. Of prior deferred taxes-Tax Rate Change		\$0	\$0		\$0	-\$653,624	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$9,031,068	\$9,031,068
Total Operating & Maint. Expense			\$8,214,300	-\$82,407,888	-\$74,193,588	\$0	\$14,406,727	\$14,406,727

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Line Number	A Description	B Percentage Rate	C Test Year	D 7.78% Return	E 8.01% Return	F 8.24% Return
1	TOTAL NET INCOME BEFORE TAXES		\$188,430,120	\$185,679,247	\$192,911,085	\$200,174,230
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$93,159,972	\$93,159,972	\$93,159,972	\$93,159,972
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$226,656	\$226,656	\$226,656	\$226,656
6	Book Nuclear Fuel Amortization		\$13,817,870	\$13,817,870	\$13,817,870	\$13,817,870
7	Book Amortization Expense		\$8,732,382	\$8,732,382	\$8,732,382	\$8,732,382
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$115,936,880	\$115,936,880	\$115,936,880	\$115,936,880
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.7470%	\$72,273,872	\$72,273,872	\$72,273,872	\$72,273,872
11	Tax Straight-Line Depreciation		\$159,493,986	\$159,493,986	\$159,493,986	\$159,493,986
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$12,427,461	\$12,427,461	\$12,427,461	\$12,427,461
14	IRS Amortization Deduction		\$3,578,942	\$3,578,942	\$3,578,942	\$3,578,942
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$247,774,261	\$247,774,261	\$247,774,261	\$247,774,261
16	NET TAXABLE INCOME		\$56,592,739	\$53,841,866	\$61,073,704	\$68,336,849
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$56,592,739	\$53,841,866	\$61,073,704	\$68,336,849
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,167,061	\$3,023,651	\$3,400,666	\$3,779,313
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$53,425,678	\$50,818,215	\$57,673,038	\$64,557,536
22	Federal Income Tax at the Rate of	35.00%	\$18,698,987	\$17,786,375	\$20,185,563	\$22,595,138
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$6,620,921	\$6,620,921	\$6,620,921	\$6,620,921
25	Research and Development Tax Credit		\$238,540	\$238,540	\$238,540	\$238,540
26	Net Federal Income Tax		\$11,839,526	\$10,926,914	\$13,326,102	\$15,735,677
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$56,592,739	\$53,841,866	\$61,073,704	\$68,336,849
29	Deduct Federal Income Tax at the Rate of	50.000%	\$5,919,763	\$5,463,457	\$6,663,051	\$7,867,839
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$50,672,976	\$48,378,409	\$54,410,653	\$60,469,010
32	Missouri Income Tax at the Rate of	6.250%	\$3,167,061	\$3,023,651	\$3,400,666	\$3,779,313
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$56,592,739	\$53,841,866	\$61,073,704	\$68,336,849
35	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	City Taxable Income		\$56,592,739	\$53,841,866	\$61,073,704	\$68,336,849
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$11,839,526	\$10,926,914	\$13,326,102	\$15,735,677
41	State Income Tax		\$3,167,061	\$3,023,651	\$3,400,666	\$3,779,313
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$15,006,587	\$13,950,565	\$16,726,768	\$19,514,990
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$28,189,555	\$28,189,555	\$28,189,555	\$28,189,555
46	Amortization of Deferred ITC		-\$1,317,093	-\$1,317,093	-\$1,317,093	-\$1,317,093
47	Amort of Excess Deferred Income Taxes		-\$448,123	-\$448,123	-\$448,123	-\$448,123
48	Amort. Of prior deferred taxes-Tax Rate Change		-\$4,920,228	-\$4,920,228	-\$4,920,228	-\$4,920,228
49	Amort of R&D Credits		-\$194,111	-\$194,111	-\$194,111	-\$194,111
50	Amortization of Cost of Removal-ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
51	TOTAL DEFERRED INCOME TAXES		\$21,664,438	\$21,664,438	\$21,664,438	\$21,664,438
52	TOTAL INCOME TAX		\$36,671,025	\$35,615,003	\$38,391,206	\$41,179,428

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.29%		3.935%	4.166%	4.398%
2	Equity Units-Taxable	\$41,206,613	0.65%	11.14%	0.072%	0.072%	0.072%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,088,000,000	48.57%	6.83%	3.315%	3.315%	3.315%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$246,293,387	3.87%	11.14%	0.432%	0.432%	0.432%
7	TOTAL CAPITALIZATION	\$6,357,500,000	100.00%		7.780%	8.011%	8.243%
8	PreTax Cost of Capital				9.235%	9.550%	9.865%

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Rate Revenue Summary

A	B	C	D	E	F	G	H	
Line Number	Description	As Billed	Adjustments				Annualize for rate change	Large Power Load Changes and New Customers
			Billing Adjustments	Large Customer Rate Swicth Adjustment	Weather/ Rate Switch Adjustment	Rate		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$210,807,207	\$0	\$0	\$9,674,757	\$26,053,721	\$0	
4	Small General Service	\$40,310,841	\$0	\$0	\$1,499,937	\$4,712,393	\$0	
5	Medium General Service	\$79,377,957	\$0	\$0	\$1,446,076	\$9,170,182	\$0	
6	Large General Service	\$135,406,320	\$0	\$0	\$2,858,687	\$15,319,182	\$0	
7	Large Power	\$109,181,021	\$857,923	-\$3,864,456	\$0	\$11,988,431	\$1,559,802	
8	Lighting	\$7,511,194	\$0	\$0	\$0	\$767,796	\$0	
9	Billing Adjustment to match FERC form 1a	-\$319,535	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$582,275,005	\$857,923	-\$3,864,456	\$15,479,457	\$68,011,705	\$1,559,802	
11	OTHER RATE REVENUE							
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL MISSOURI RATE REVENUES	\$582,275,005	\$857,923	-\$3,864,456	\$15,479,457	\$68,011,705	\$1,559,802	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$1,717,715	\$1,201,179	\$35,211,942	\$246,019,149
4	Small General Service	-\$182,399	\$22,277	\$6,052,208	\$46,363,049
5	Medium General Service	-\$319,900	-\$214,728	\$10,081,630	\$89,459,587
6	Large General Service	-\$227,858	-\$172,748	\$17,777,263	\$153,183,583
7	Large Power	\$7,928	\$0	\$10,549,628	\$119,730,649
8	Lighting	\$0	\$0	\$767,796	\$8,278,990
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	-\$319,535
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,439,944	\$835,980	\$80,440,467	\$662,715,472
11	OTHER RATE REVENUE				
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	-\$2,439,944	\$835,980	\$80,440,467	\$662,715,472

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Summary of Net System Input Components

A	B	C	D	E	F	G	H
			Adjustments				
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather	LPS Rate Switchers	LPS Load Changes and New Customers	365- Day Adjustment
1	NATIVE LOAD						
2	Missouri Retail	8,525,127,153	-2,790	197,883,921	-63,952,450	30,665,615	-32,256,939
3	Wholesale	104,578,391	0	11,357,663	0	0	0
4	Non-Missouri Retail	6,260,701,057	0	186,908,435	0	0	-23,713,672
5	Firm Capacity Customers	1,248,869,268	0	0	0	0	0
6	Company use	23,363,164	0	0	0	0	0
7	TOTAL NATIVE LOAD	16,162,639,033	-2,790	396,150,019	-63,952,450	30,665,615	-55,970,611
8	LOSSES						
9	NET SYSTEM INPUT						

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Summary of Net System Input Components

<u>A</u>	<u>B</u>	<u>I</u>	<u>J</u>
Line Number	Jurisdiction Description	Load Growth	Total kWh Sales
1	NATIVE LOAD		
2	Missouri Retail	28,315,384	8,685,779,894
3	Wholesale	0	115,936,054
4	Non-Missouri Retail	14,720,132	6,438,615,952
5	Firm Capacity Customers	0	1,248,869,268
6	Company use	0	23,363,164
7	TOTAL NATIVE LOAD	43,035,516	16,512,564,332
8	LOSSES	5.51%	910,613,576
9	NET SYSTEM INPUT		<u>17,423,177,908</u>

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
True-Up Case at December 31, 2010
Executive Case Summary

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$742,350,564
2	Total Missouri Rate Revenue By Rate Schedule	\$662,715,472
3	Missouri Retail kWh Sales	8,685,779,894
4	Average Rate (Cents per kWh)	7.630
5	Annualized Customer Number	268,975
6	Profit (Return on Equity)	\$80,857,238
7	Interest Expense	\$72,273,872
8	Annualized Payroll	\$98,184,866
9	Utility Employees	3,172
10	Depreciation	\$93,201,686
11	Net Investment Plant	\$2,273,377,194
12	Pensions	\$0