

Exhibit No.:
Issue: Class Cost of Service
Witness: Paul M. Normand
Type of Exhibit: Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2010-____
Date Testimony Prepared: June 4, 2010

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2010-____

DIRECT TESTIMONY

OF

PAUL M. NORMAND

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
June 2010**

**Certain Schedules Attached To This Testimony Designated “(HC)”
Have Been Removed
Pursuant To 4 CSR 240-2.135.**

1 **LIST OF SCHEDULES**

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3

Schedule

Description

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5

PMN-1 Qualifications of Paul M. Normand

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PMN-2 Total Missouri Class Cost of Service Summary Results

7

PMN-3 Summary Results of Unbundled Missouri Class Cost of Service

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➤ Actual Rate of Return

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➤ Uniform Rate of Return

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PMN-4 Detailed Allocation Factor Description

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1 KCP&L Missouri Class and Seasonal Allocation Methods

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2 Generation Allocation Development

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4 Cost of Service Results – Unbundled Customer, Demand and Energy

1 **DIRECT TESTIMONY**

2 **OF**

3 **PAUL M. NORMAND**

4 **Case No. ER-2010-_____**

5 **Q. Please state your name, address and position.**

6 A. My name is Paul M. Normand. I am a management consultant and president with the
7 firm of Management Applications Consulting, Inc., 1103 Rocky Drive, Suite 201,
8 Reading, PA 19609. I am testifying on behalf of Kansas City Power & Light Company
9 (“KCP&L” or the “Company”).

10 **Q. Please state your qualifications.**

11 A. My qualifications are shown on Schedule PMN-1.

12 **SCOPE OF TESTIMONY**

13 **Q. Mr. Normand, what is your responsibility in connection with this filing?**

14 A. I am responsible for developing the accounting class cost of service (“CCOS”) study
15 which provides the rate of return results at existing revenue levels for the Missouri
16 jurisdiction customer class cost of service study for KCP&L’s electric business.

17 The cost of service study results presented in my testimony and exhibits were
18 based on the jurisdictional revenue requirement data offered in this case by Mr. John
19 Weisensee.

20 **Q. Please outline the organization of your testimony and schedules.**

21 A. Schedule PMN-1 describes my qualifications and experience. Schedule PMN-2 presents
22 the summary results of the Missouri jurisdictional class cost of service. Schedule PMN-3
23 presents a summary of the unbundled Missouri class costs presented in Schedule PMN-2

1 for major cost components at existing and uniform rates of return. Schedule PMN-4
2 presents a detailed description of the external allocators used in these studies.

3 ACCOUNTING COST OF SERVICE STUDY

4 Allocated Cost of Service Study

5 **Q. Would you briefly define an Allocated Cost of Service Study?**

6 A. The cost to serve the customers of any utility company consists generally of allowable
7 investments, operating expenses and a return. For a historical test period, these costs are
8 a matter of record and the overall cost to serve the collective customers of the utility may
9 be readily established. On the other hand, the unique cost to provide services and energy
10 to customers of the various customer classes is much less apparent. Costs can vary
11 significantly between customer classes depending upon the nature of their demands,
12 delivery voltage on the system, and the facilities and services required. The purpose of
13 an Allocated Cost of Service Study is to directly assign costs based on company records
14 or allocate each relevant and identifiable component of cost on an appropriate basis in
15 order to determine the proper cost to serve the Company's customer classes (Schedules
16 PMN-2, PMN-3, and PMN-4) under study. The analyses result in matrices displaying the
17 detailed costs of serving each customer class for the functional cost category. Additional
18 costs can be further unbundled into various cost categories reflecting the services
19 provided by the Company to its customers for energy delivery.

20 **Q. Please describe the procedure that you used in preparing your Allocated Cost of**
21 **Service Study.**

22 A. Through the application of a computerized microcomputer cost model developed by
23 Management Applications Consulting specifically for KCP&L's electric operations, it

1 was possible to treat each element of Rate Base, Revenues and Operating Expenses in
2 detail and to either directly assign based on Company input or to allocate each cost item
3 to specific jurisdictions and customer classes.

4 **Q. Please summarize your Allocated Cost of Service Study.**

5 A. Schedules PMN-2 through PMN-4 present the Missouri class cost of service result
6 summaries. Schedule PMN-2 presents the summary of revenues, expenses, rate base, and
7 return at the existing, uniform, and proposed revenue levels. Schedule PMN-3 presents
8 the unbundled costs and revenue requirements for the Missouri class cost of service for
9 the major services and cost functions provided. Table 3, included later in my testimony,
10 presents the rate of return results for each customer class and season. Table 4 in my
11 testimony presents the appropriate charges for each customer class and season for
12 customer, demand and energy costs on a uniform rate of return target as established by
13 the Company.

14 **Description of Cost Model**

15 **Q. How does the computerized cost model operate?**

16 A. The cost of service model is essentially a very large cost matrix. The vertical dimension
17 of the study consists of all the cost of service elements as provided by the Company. The
18 horizontal portion consists of each retail customer class (Schedules PMN-2 and PMN-3).
19 The development of a cost of service study begins with rate base details for each account
20 of plant and continues with rate base adjustments, revenues, operating expenses, taxes,
21 and the computation of a labor allocator. The cost model includes three additional pieces,
22 a summary of costs to serve, a list of the allocation factors employed in the study and a
23 revenue requirements summary section. Once completed, this detail information is

1 reformatted to calculate and show the unbundled cost to serve the Missouri jurisdiction
2 customer classes and rates as presented in Schedule PMN-3.

3 Each page, starting with page 1 has an important column immediately preceding
4 the numerical data marked "ALLOCATION BASIS." This column contains an acronym
5 to indicate the allocation factor used to allocate or assign the costs shown in the
6 "MISSOURI RETAIL" column to individual customer classes to the right.

7 Using these allocation factors, costs shown in the Missouri Retail column are
8 assigned or allocated to each customer class and rate shown on the horizontal for each
9 page of the cost study.

10 **Q. What customer classes did you recognize in your Missouri Retail CCOS study?**

11 A. The Missouri CCOS study recognized and allocated the Company's costs to all major
12 retail customer classes as follows:

Residential
General Service – Small
General Service – Medium
General Service – Large
Large Power Service
Total Lighting

13
14 This summarized class cost of service detail (page 1) is consistent with the
15 Company's last cost of service study.

16 **Q. What additional detail did you undertake in preparing your CCOS study?**

17 A. Based on KCP&L's historical major CCOS study, an additional step was undertaken
18 which further separates the various rates which are included within the major classes
19 shown. This expanded cost detail is primarily for all electric rates, but includes all rates

1 in order to identify any seasonal cost differences based on the same methodology for each
 2 rate. In preparing this cost detail, each additional sub-page is totaled into the first page
 3 for each major customer class as follows:

4

<u>Page</u>	<u>Customer Class</u>	<u>Sub-Page</u>	<u>Description</u>			
1	ALL MAJOR CLASSES	1-1	Summary Cost of Service by Major Customer Class			
				<u>Summer</u>	<u>Winter</u>	<u>Total</u>
1	Residential		Residential			
		1-2	Regular			
			Time of Day			
		1-3	All Electric			
			Separately Metered			
1	Small General Service		Small General Service			
		1-4	Regular			
			Other			
		1-5	All Electric			
			Separately Metered			
1	Medium General Service		Medium General Service			
		1-6	Primary			
			Secondary			
		1-7	All Electric			
			Separately Metered			
1	Large General Service		Large General Service			
		1-8	Primary			
			Secondary			
		1-9	All Electric			
			Separately Metered			
1	Large Power Service		Large Power Service			
		1-10	Primary			
			Secondary			
		1-11	Substation			
			Transmission			
1	Other Lighting		On Summary Page Only			No Seasonal Analysis

5

1 **Cost of Service Model Allocation Methodology**

2 **Q. Would you please tell us how you choose allocation factors for your accounting cost**
3 **of service study?**

4 A. In the cost allocation process, I attempted to determine the intended use of specific plant
5 investments and then examined the specific use of these assets in the test period. As part
6 of the cost of service process, several allocation factors were developed external to the
7 cost of service study and inputted in to the model.

8 In addition, internal allocation factors were developed internal to the model to
9 assign the various costs appropriately to functions and customer classes. Schedule PMN-
10 4 provides a detailed description of each external allocation factor used in the studies.

11 **Q. Could you please provide a summary overview of the class and seasonal allocators**
12 **used for major cost categories?**

13 A. The following Table 1 lists the major cost categories and identifies the class and seasonal
14 allocation approach used for each major area of cost:

TABLE 1
KCP&L MO CLASS AND SEASONAL ALLOCATION METHODS

<u>Account/Function</u>	<u>Class Allocation</u>	<u>Seasonal Allocation</u>
Production Plant		
Base	Lowest Monthly (non-zero) Usage for each rate	Summed by Seasons
Intermediate	12 CP Remaining 12 CP less Base	Summed by Seasons
Peak	4 CP Remaining 4 CP less Base less 12 CP Remaining	Summer Only
Transmission Plant	12 CP average	Seasonal average CP ratio
Distribution Plant		
Substations	NCP	Seasonal demand ratio
Primary	NCP	Seasonal demand ratio
Secondary	Average of NCP and MDD-Small Customers (none to larger secondary > 250 kW)	Seasonal demand ratio
Line Transformers	Average of NCP and MDD-Small Customers MDD-Large Customers > 250 kW	Seasonal demand ratio
Services (customer related only)	MDD all secondary	Months per season
Meters (customer related only)	KCP&L assignment to rate	Months per season
General Plant	Functional Separations and Salaries and Wages	Indirect calculation from summary of all allocated plant-related costs
Energy (fuel)	Class allocation based on gross product of monthly fuel costs and monthly kWh sales with losses for each rate	Summed by seasonal customer class/rate
Customer Sales & Services	Various customer count and weighted class allocation factors	Months per season
O&M Expense	Follows plant allocations	
Purchased Power	12 CP average	Demand portion on 12 CP Energy portion on energy with losses
Customer Accounting	Number of meters Direct Assignments	Months per season

1 **Rate Base Allocation**

2 **Q. Please describe the allocation of Production Plant in your cost of service study.**

3 A. KCP&L maintains supply resources that are required to provide both capacity and energy
4 for its customers throughout the year. Each of these generating resources has fixed
5 (plant) investments along with corresponding variable (fuel) costs. KCP&L generates
6 energy through a combination of these resources. It also acquires additional energy
7 capability through its purchased power arrangements with other entities. In order to
8 recognize these varied resources and associated costs in a systematic and equitable
9 manner, a historical review was undertaken with respect to hours of operation, generated
10 kWh, and MW contribution to system peak to arrive at a reasonable and representative
11 proxy for the equitable allocation of all of these costs to customer classes, rates and
12 seasons.

13 This review resulted in grouping KCP&L’s generation facilities into three major
14 categories for allocation to customer classes:

- 15 Base – First units available to meet KCP&L load. The load served by
16 these units represents a base level of each customer’s annual
17 hourly load.
18
19 Intermediate – Units that would generally be used to meet load after the
20 dispatch of base units.
21
22 Peak – Units dispatched last in order to meet load in any one hour.
23

24 Table 2, below, summarizes each group, generating unit, and percentage
25 responsibility.

**TABLE 2 WORK PAPER
GENERATION ALLOCATION DEVELOPMENT - KCPL MO**

1	UNIT NAME	RATING	54.04% MO PORTION	4 CP RATIO	PERCENT	ALLOCATOR
2		MW	MW	0.7465	OF TOTAL	
3	WOLF CREEK	545	294.5	219.9	12.07%	BASE ENERGY
4	IATAN 1	494	267.0	199.3	10.94%	BASE ENERGY
5	IATAN 2	465	251.3	187.6	10.30%	BASE ENERGY
6	HAWTHORN 5	563	304.3	227.1	12.47%	BASE ENERGY
7	TOTAL BASE		1,117.1		45.79%	
8	LA CYGNE 1	368	198.9	148.5	8.15%	12 CP
9	LA CYGNE 2	341	184.3	137.6	7.55%	12 CP
10	HAWTHORN 6+9	266	143.8	107.3	5.89%	12 CP
11	MONTROSE 1	170	91.9	68.6	3.77%	12 CP
12	MONTROSE 2	164	88.6	66.2	3.63%	12 CP
13	MONTROSE 3	176	95.1	71.0	3.90%	12 CP
14	SUB TOTAL		802.5		32.90%	
15	HAWTHORN 7	75	40.5	30.3	1.66%	4 CP
16	HAWTHORN 8	76	41.1	30.7	1.68%	4 CP
17	NORTHEAST	412	222.7	166.2	9.13%	4 CP
18	WEST GARDNER	308	166.5	124.3	6.82%	4 CP
19	OSAWATOMIE	76	41.1	30.7	1.68%	4 CP
20	SPEARVILLE	15	8.1	6.1	0.33%	BASE ENERGY
21	INSTALLED CAPACITY	4,514	2,439.5	1,821.0	100.00%	
22	MO 1 CP		1,982.7			
23	CALCULATED MO 4 CP		1,821.0			
24	CALCULATED MO 12 CP		1,466.3			
25	LOAD TO TOTAL CAPACITY RATIO		0.7465			FOR COST OF SERVICE ALLOCATION
26	SUMMARY OF KCP&L GENERATING PLANT MO MW TOTALS BY ALLOCATION METHOD					
27	BASE ENERGY		1,125.2	839.9	46.12%	
28	12 CP Remaining		802.5	660.0	32.90%	
29	4 CP Remaining		511.8	321.1	20.98%	
30	TOTAL ALL GENERATION		2,439.5	1,821.0	100.00%	

Note: All CP load data based on 12 months ended September 2009

1 **Q. How did you develop your base allocation factor?**

2 A. A base allocation factor was developed by using the lowest monthly (non-zero) energy
3 use for the test year and applying this level to each month. This level of average demand
4 formed the basis for allocating the base KCPL-MO MW capability to each customer class
5 which was also used to allocate all base-related costs.

6 **Q. Did you consider this base allocator in developing your remaining allocation factors
7 for production plant and related costs?**

8 A. Yes, I did.

9 **Q. Please describe how you developed your intermediate allocator.**

10 A. The intermediate allocation factor was based on the use of the 12 coincident peak (“12
11 CP”) 1,466 MW less the allocated base amount. This residual unserved load (called “12
12 CP Remaining”) formed the basis for allocating the intermediate steam generating units
13 identified in Table 2.

14 **Q. How were the remaining generating units allocated?**

15 A. The remaining generating units were allocated by using a four coincident peak (“4 CP”)
16 1,821 MW less the base and intermediate MW amounts. To the extent that certain rates
17 could become negative in the calculations, these values were set equal to zero to derive a
18 final 4 CP Remaining.

19 **Q. How did you allocate the fuel costs associated with the production plant in your cost
20 study?**

21 A. I obtained the monthly fuel costs from the Company for 2009 through 2010. I then
22 averaged each month’s fuel costs and allocated this monthly average to each customer
23 class’s corresponding monthly kWh sales adjusted for losses. These allocated results

1 were summed seasonally, by rate and by major customer class to identify a proxy fuel
2 allocator which was then used to allocate the actual fuel costs shown in the cost study.

3 **Q. How did you allocate the demand portion of purchased power costs shown in**
4 **Account 555?**

5 A. The demand portion of purchased power costs was considered in the resource mix as
6 equivalent in use/dispatch to the non-base units but prior in dispatch of peaking facilities
7 and was therefore allocated on the 12 CP.

8 **Q. How did you allocate the margins that KCP&L receives from its sale of energy to**
9 **various other customers not considered as retail customers?**

10 A. These customers are served from KCP&L's resources which are available throughout the
11 year. In recognizing that the initial KCP&L units are placed in service to meet the
12 Company's firm retail base portion of each customer's annual load curve, the next and
13 most likely generation available is the non-base or remaining steam units. Using this
14 approach and maintaining consistency in assigning these margins to classes in a manner
15 consistent with the allocation of production plant responsibility, I used the 12 CP
16 Remaining allocator (DEM1B). In doing this, I have synchronized the plant cost
17 assignment to classes with the margins recovered from any sales from these resources.
18 Any other approach would unnecessarily skew the results and be inequitable and
19 inconsistent with the plant allocations.

1 **Q. Should any energy calculation be factored into the allocation of these margins?**

2 A. Yes. These margins should follow and be consistent with the allocated production plant.
3 More importantly, these sales are made subsequent to KCP&L providing service to its
4 firm sales customers. Therefore, both an energy and 12 CP allocation would reflect an
5 equitable class allocation consistent with the associated production plant allocation.

6 **Q. How did you allocate transmission plant costs?**

7 A. Transmission plant costs are a function of many factors which include interconnection to
8 other utilities, connecting generation to the grid and single contingency analyses relating
9 to plant loads, maintenance outages, etc. In order to balance all of these factors and
10 recognize a relationship to generation, I simply allocated transmission plant and related
11 costs using a 12 CP average demand factor. This allocator was then used to allocate all
12 of transmission plant and related costs. The seasonal cost allocation was determined by
13 using each class's seasonal average demand ratio.

14 **Q. Please describe the allocation of Distribution Plant to customer classes in your cost
15 of service study.**

16 A. The distribution plant allocation factors begin with "DEM" for demand allocation factors
17 used for the allocation of distribution plant. These non-coincident peak ("NCP") demand
18 allocators were derived based on the use of diversified (non-coincident peak) class
19 demands for Primary Plant in Accounts 360 through and including Account 367.

20 **Q. Did your CCOS study recognize any voltage separation in allocating Distribution
21 costs?**

22 A. Yes. A separate analysis was undertaken by the Company of Accounts 364, 365, 366 and
23 367 to identify the appropriate primary and secondary cost separation.

1 **Q. How were the remaining Distribution plant costs allocated?**

2 A. Line Transformers and secondary plant costs were allocated to all secondary customers
3 based on the weighted average of the diversified class demands (NCP) and undiversified
4 individual customer maximum demands. This approach recognizes a level of diversity
5 for smaller uses where several customers are oftentimes served by one transformer.
6 Larger general service and large power secondary customers were allocated line
7 transformer costs based on their undiversified customer maximum demands since these
8 customers are generally served individually. In addition, for the larger secondary
9 customers whose demand exceeded a level of 250 kW, no secondary conductor allocation
10 was made. These customers are typically very large, and secondary circuits from
11 transformers are more related and used by smaller users.

12 **Q. What are the customer-related allocation factors included in your cost study?**

13 A. Customer-related Distribution plant items were allocated using CUST-prefixed allocators
14 and were recognized for services, meters, lighting and other such customer-related items.
15 These allocation factors were developed from data analyses available from the Company
16 and used to assign the specific customer-related costs to each customer class.

17 **Q. How were Services, Account 369, allocated to customer classes?**

18 A. Services were considered 100% customer-related and represent the first physical
19 connection between the customer premises and the utility's distribution network. In
20 order to fairly assign these plant costs to appropriate secondary customers, their total
21 undiversified maximum customer demands were calculated. This maximum customer
22 load data formed the allocation factor used to assign these customer-related costs to
23 secondary customers.

1 **Q. How were Meters, Account 370, allocated to customer classes?**

2 A. Meter costs are also a part of the rate base which impact allocated costs to customer
3 classes and were considered 100% customer-related. The Company provided an
4 assignment of all its meters and metering devices to customer classes. The result of this
5 analysis was an identification of all metering costs by rate class which was then used to
6 allocate the booked meter costs to all customers.

7 **Q. How was General plant allocated?**

8 A. General plant was allocated on a combination of identified functional costs and an
9 internally generated labor allocation factor (SALWAGES) based on the O&M salaries
10 and wages expenses. The labor allocation factor was developed on a functional basis
11 and then allocated by function using the sum of the corresponding functional O&M
12 expenses. These allocated labor costs were then subtotaled by class to arrive at the final
13 composite allocation factor, SALWAGES.

14 **Q. How was each account of reserves for depreciation allocated?**

15 A. Production plant accumulated reserves were identified and allocated consistent with
16 production plant account details. The transmission and distribution plant accumulated
17 reserves were allocated on the subtotal of the corresponding allocated plant cost to each
18 rate and customer class. The general plant accumulated reserves were allocated in the
19 same manner as the general plant accounts.

1 **Q. What other elements of rate base were included in your study?**

2 A. The adjustments to rate base have been detailed in the study. Additions to net plant
3 included working capital and various regulatory assets. The cash working capital
4 component of rate base was developed in detail by the Company and allocated on related
5 expenses or plant in the cost of service study. The regulatory assets were allocated on
6 labor, plant, or demand allocation factors.

7 The deductions from net plant include accumulated deferred income taxes,
8 deferred gain on SO₂ emission credit, deferred gain on SO₂ allowance, customer
9 advances for construction, customer deposits, and amortization of regulatory plan.

10 The accumulated deferred taxes were developed in detail and allocated on the
11 most appropriate allocation factor. The deferred gain on SO₂ emissions credit and the
12 deferred gain on SO₂ allowance were allocated on an energy allocation factor. Customer
13 advances for construction were allocated on total distribution plant. Customer deposits
14 were developed using the data analysis by customer group available from the Company.
15 These customer group costs were used to assign the specific customer-related costs to
16 each customer class based on the number of customers in each class of the group. The
17 amortization of the regulatory plan was allocated on a class uniform target rate of return
18 (“ROR”) level.

1 **Revenues**

2 **Q. How did you establish the revenues to be utilized in the cost of service study?**

3 A. The Company provided the class and rate revenues used in the cost of service study.

4 The remaining revenues are listed as Miscellaneous Revenues and reflect
5 primarily Forfeited Discounts, Rent from Electric Property and Transmission Service
6 Revenues.

7 **Operating Expense Allocation**

8 **Q. How were the Missouri Operation and Maintenance Expenses allocated?**

9 A. The Missouri portion of Operations and Maintenance Expense for production,
10 transmission and distribution plant was allocated to customer classes following plant.
11 Customer Accounts Expenses, Customer Services and Information Expenses, Sales
12 Expenses, and Administrative and General Expenses were allocated using a variety of
13 methods based on direct assignments, revenues, salaries and wages, plant in service,
14 number of bills and number of customers. Whenever possible, specific information
15 detailing class cost responsibilities or weightings was utilized in order to develop the
16 most reasonable allocation possible. For example, Account 902, Meter Reading Expense,
17 was allocated to customer classes based on the total number of meters. Account 903,
18 Customer Records and Collections Expense, was allocated based on combining the
19 results of a separate analysis of customer billing. Account 904, Uncollectibles, was
20 assigned to customer classes based on an analysis by the Company. These results were
21 also functionalized based on the corresponding claimed revenues within the cost of
22 service study. Accounts 911 through 916 used customer allocation factors based on a
23 combination of number of customers and allocated direct assignments.

1 A&G expenses were primarily allocated on the labor allocator. The remaining
2 A&G expenses were allocated on plant in service components, with the exception of
3 Account 930.1, General Advertising, which was allocated based on the number of
4 customers and Account 928, Regulatory Commission expenses, which was primarily
5 allocated to classes on revenues at the uniform claimed rate of return.

6 **Q. What are the remaining operating expenses?**

7 A. The remaining operating expenses consist of depreciation and amortization expenses,
8 taxes other than income taxes, deferred income taxes, Interest on Customer Deposits, and
9 a detailed state and federal income tax calculation.

10 **Q. How were they allocated?**

11 A. Depreciation expenses were allocated on the basis of plant in service consistent with the
12 allocation of depreciation reserves. Taxes Other Than Income Taxes that are plant
13 related were allocated on a plant-related allocator and those that are labor related were
14 allocated on the SALWAGES allocator discussed earlier. Gross Receipts tax was
15 allocated based on sales. Sales Revenues and State Capital Stock Tax was allocated on
16 total plant. Deferred Income Taxes were functionalized and detailed with allocations
17 appropriate to their respective categories of costs. Federal and state income taxes were
18 computed for each jurisdiction customer class based on the allocated expenses.

1 Accounting Class Cost Study Results

2 **Q. Could you summarize the results of your Missouri class cost study at present rates?**

3 A. The ROR results for each retail rate and customer class are shown on Schedules PMN-2,
4 PMN-3, and PMN-4. Table 3, below, summarizes these ROR results from the CCOS
5 study (Schedule PMN-4).

6 **Q. Could you please briefly discuss your cost of service results as presented on Table 3
7 for each customer class?**

8 A. The COSS results indicate that the Residential class is at a system average rate of return
9 while the comparable Small General Service class is at twice the system average ROR.
10 The Medium and Large General Service classes are essentially at or slightly higher than
11 the system average ROR. The LPS rate of return is the lowest at a relative level of 66%
12 to the system overall.

KCPL MO
TABLE 3
COST OF SERVICE RESULTS – CLASS ROR AND INDEX

<u>Customer Class</u>	Index of Return	----- Rate of Return % -----		
		<u>Annual</u>	<u>Seasonal</u>	
			<u>Summer</u>	<u>Winter</u>
RESIDENTIAL	0.98	6.248%	6.198%	6.299%
Regular	1.03	6.597%	6.034%	7.218%
Time of Day	0.93	5.974%	6.748%	5.132%
All Electric	0.79	5.026%	6.883%	3.583%
Separately Metered	0.82	5.238%	6.895%	4.288%
SMALL GS	1.97	12.587%	11.866%	13.164%
Primary & Secondary	2.02	12.926%	12.088%	13.610%
Other	1.40	8.958%	7.535%	10.030%
All Electric	1.68	10.756%	10.422%	10.985%
Separately Metered	1.02	6.523%	8.447%	5.528%
MEDIUM GS	1.13	7.231%	6.364%	7.929%
Primary	1.83	11.692%	11.427%	11.868%
Secondary	1.15	7.378%	6.342%	8.242%
All Electric	0.98	6.270%	6.296%	6.253%
Separately Metered	0.84	5.400%	5.849%	5.139%
LARGE GS	1.02	6.524%	7.065%	6.176%
Primary	1.35	8.622%	8.921%	8.418%
Secondary	1.13	7.206%	7.173%	7.230%
All Electric	0.84	5.349%	6.528%	4.662%
Separately Metered	0.90	5.784%	7.046%	5.112%
LARGE POWER SERVICE	0.67	4.262%	4.612%	4.037%
Primary	0.67	4.306%	4.420%	4.231%
Secondary	0.67	4.293%	4.686%	4.028%
Substation	0.61	3.929%	4.900%	3.361%
Transmission	0.76	4.883%	6.388%	4.011%
TOTAL LIGHTING	1.28	8.171%		
MISSOURI RETAIL	1.00	6.396%		

1 These results are based on the Company's last rate case with pro forma
2 adjustments and can be used as a very good guide or input in establishing reasonable
3 revenue targets, class increases, and seasonal differences when used in conjunction with
4 Table 4, below.

5 **Q. What does your Schedule PMN-3 identify?**

6 A. Schedule PMN-3 presents the summary of unbundled Missouri revenue requirements
7 from Schedule PMN-2 at the existing rate of return and at a uniform rate of return. Each
8 ROR section (actual and uniform) presents the costs in total dollars with these same costs
9 also shown on a unitized kWh basis for comparison purposes. Line 15 of Schedule
10 PMN-3 summarizes only the customer-related costs which form the basis for deriving
11 appropriate monthly customer charges for use as a guide in rate design. Table 4, below,
12 details these monthly customer charges along with seasonal demand and energy costs for
13 each major customer class at a uniform percent ROR.

14 **Q. Could you please summarize your cost of service results as presented in Table 4 for
15 each customer class?**

16 A. The results presented on Table 4 summarize the monthly customer charges (\$) and
17 seasonal \$/kWh charges that should be the price if all customers were paying a uniform
18 ROR target as requested by the Company.

KCPL MO
TABLE 4
COST OF SERVICE RESULTS – UNBUNDLED CUSTOMER, DEMAND AND ENERGY

UNIFORM RATE OF RETURN @ 9.04%

<u>Customer Class</u>	<u>Monthly (\$)</u> <u>Customer</u> <u>Charge</u>	<u>Annual</u> <u>Energy</u> <u>Costs (\$)</u>	<u>Seasonal Energy</u>		<u>Demand Costs (\$/kWh)</u>		
			<u>Costs (\$)</u>		<u>Annual</u>	<u>Seasonal</u>	
			<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>
RESIDENTIAL	\$9.08	0.0243	0.0256	0.0235	0.0745	0.0961	0.0606
Regular	\$8.88	0.0244	0.0255	0.0236	0.0773	0.0979	0.0625
Time of Day	\$13.15	0.0243	0.0256	0.0234	0.0751	0.0930	0.0617
All Electric	\$9.30	0.0240	0.0258	0.0231	0.0670	0.0895	0.0559
Separately Metered	\$11.81	0.0236	0.0259	0.0228	0.0645	0.0887	0.0557
SMALL GS	\$12.48	0.0241	0.0256	0.0232	0.0625	0.0763	0.0546
Primary & Secondary	\$12.62	0.0241	0.0256	0.0232	0.0621	0.0756	0.0541
Other	\$7.31	0.0246	0.0262	0.0237	0.0656	0.0808	0.0577
All Electric	\$14.41	0.0236	0.0253	0.0228	0.0615	0.0806	0.0530
Separately Metered	\$18.78	0.0234	0.0256	0.0226	0.0837	0.1027	0.0764
MEDIUM GS	\$48.62	0.0238	0.0253	0.0230	0.0620	0.0750	0.0544
Primary	\$114.57	0.0234	0.0250	0.0226	0.0512	0.0608	0.0463
Secondary	\$48.31	0.0239	0.0252	0.0231	0.0625	0.0754	0.0547
All Electric	\$46.66	0.0234	0.0253	0.0225	0.0581	0.0729	0.0511
Separately Metered	\$50.05	0.0236	0.0253	0.0227	0.0685	0.0755	0.0650
LARGE GS	\$78.89	0.0237	0.0253	0.0228	0.0521	0.0591	0.0485
Primary	\$172.97	0.0235	0.0248	0.0228	0.0483	0.0532	0.0454
Secondary	\$72.62	0.0239	0.0254	0.0231	0.0535	0.0600	0.0498
All Electric	\$69.73	0.0234	0.0253	0.0226	0.0510	0.0593	0.0472
Separately Metered	\$76.29	0.0235	0.0254	0.0225	0.0570	0.0605	0.0553
LARGE POWER SERVICE	\$374.28	0.0234	0.0249	0.0226	0.0457	0.0485	0.0441
Primary	\$396.55	0.0234	0.0248	0.0225	0.0469	0.0503	0.0449
Secondary	\$314.87	0.0240	0.0254	0.0232	0.0502	0.0537	0.0480
Substation	\$533.86	0.0231	0.0245	0.0224	0.0390	0.0396	0.0386
Transmission	\$557.14	0.0230	0.0243	0.0223	0.0385	0.0380	0.0388
TOTAL LIGHTING	\$76.79	0.0246			0.0379		

1 **Q. Could you please summarize these cost of service results?**

2 A. The CCOS study results show that rates for the non-heating customers during the winter
3 time provide a higher contribution to the average return on investment than the summer
4 rates. The study also shows that the majority of customers who receive service under the
5 all-electric tariff or separately metered tariff in combination with the general service tariff
6 provide a lower return to the Company in the winter than the summer and also provide a
7 lower return than a comparable general service rate.

8 **Q. Does this conclude your testimony?**

9 A. Yes, it does.

Schedule PMN-1

Qualifications of Paul M. Normand

SCHEDULE PMN-1

QUALIFICATIONS OF PAUL M. NORMAND

Q. Mr. Normand, what is your present position?

A. I am a principal in the consulting firm of Management Applications Consulting, Inc. (MAC), 1103 Rocky Drive, Suite 201, Reading, PA 19609. This company provides consulting services to the utility industry in such field as loss studies, econometric studies, cost analyses, rate design, expert testimony, and regulatory assistance.

Q. What is your educational background?

A. I graduated from Northeastern University in 1975, with a Bachelor of Science Degree and a Master of Science Degree in Electrical Engineering-Power System Analysis. I have attended various conferences and meeting concerning engineering and cost analysis.

Q. What is your professional background?

A. I was employed by the Massachusetts Electric Company in the Distribution Engineering Department while attending Northeastern University. My principal areas of assignment included new service, voltage conversions, and system planning. Upon graduation from Northeastern University, I joined Westinghouse Electric Corporation Nuclear Division in Pittsburgh, Pennsylvania. In that position, I assisted in the procurement and economic analysis of electrical/electronic control equipment for the nuclear reactor system.

In 1976, I joined Gilbert Associates as an Engineer providing consulting services in the rate and regulatory area to utility companies. I was promoted to Senior Engineer in 1977, Manager of the Austin office 1980, and Director of Rate Regulatory Service in 1981.

In June, 1983, I left Gilbert to form a separate consulting firm and I am now a principal and President of Management Applications Consulting, Inc. My principal areas of concentration have been in loss studies, economic analyses, and pricing.

Q. Have you testified in support of any cost studies that you participated in or performed?

A. Yes, I have testified about such studies before the following regulatory agencies: the Maine Public Utility Commission, the Public Utility Commission of Texas, Illinois Commerce Commission, New Hampshire Public Utilities Commission, New Jersey Board of Public Utilities, New York Public Service Commission, Pennsylvania Public Utility Commission, the Massachusetts Department of Public Utilities, the Kentucky Public Service Commission, the Arkansas Public Service Commission, the Public Service Commission of Louisiana, the Public Utilities Commission of Ohio, the Public Service Commission of Missouri, the Delaware Public Service Commission, the Maryland Public Service Commission, the Indiana Utility Regulatory Commission, the North Carolina Utilities Commission, the Kansas Corporation Commission, and the Federal Energy Regulatory Commission.

Q. Could you please briefly discuss your technical experience?

A. I have performed numerous accounting and marginal cost of service studies, time differentiated bundled and fully unbundled cost studies for both electric and gas utilities since 1980. I have also used such studies in the design and presentation of detailed rate proposals before regulatory agencies. My additional experience has been in the area of unaccounted for loss evaluations for electric and gas utilities for over twenty-four years. These studies include a detailed review of each system and the calculation of appropriate recovery factors.

Schedule PMN-2

**Total Missouri Class Cost of Service
Summary Results**

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		MISSOURI RETAIL COL. 601	RESIDENTIAL GEN. SERVICE COL. 602	SMALL GEN. SERVICE COL. 603	MEDIUM GEN. SERVICE COL. 604	LARGE GEN. SERVICE COL. 605	LARGE PWR SERVICE COL. 606	TOTAL LIGHTING		
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020	OPERATING REVENUE	668,323,387	247,439,033	46,531,284	89,839,660	154,950,292	121,279,587	8,283,530		
0040	RETAIL SALES REVENUE	68,914,288	30,741,491	3,073,106	7,987,721	15,323,297	12,702,614	86,059		
0050	OTHER OPERATING REVENUE	738,237,675	278,180,524	49,604,390	97,827,381	170,273,590	133,982,201	8,369,589		
0060	TOTAL OPERATING REVENUE									
0070	OPERATING EXPENSES									
0080	FUEL	167,502,766	50,505,129	8,112,987	21,343,239	43,971,773	41,897,075	1,672,572		
0090	PURCHASED POWER	17,930,093	5,610,776	860,240	2,268,559	4,666,459	4,368,952	165,106		
0100	OTHER OPERATION & MAINTENANCE EXPENSES	247,431,627	98,994,974	14,083,864	30,576,291	53,718,486	46,639,417	3,418,595		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	92,323,818	38,841,123	4,699,092	11,998,491	19,788,601	16,162,436	833,075		
0130	AMORTIZATION EXPENSES	10,089,113	5,263,551	631,617	973,572	1,690,075	1,469,963	60,336		
0140	INTEREST ON CUSTOMER DEPOSITS	227,566	9,561	173,419	36,224	7,194	676	491		
0150	TAXES OTHER THAN INCOME TAXES	43,366,539	16,647,345	2,291,975	5,644,783	9,926,103	8,388,069	468,265		
0160	FEDERAL AND STATE INCOME TAXES	23,596,471	10,933,728	5,315,275	4,589,723	4,729,532	(2,288,339)	316,552		
0170	TOTAL ELECTRIC OPERATING EXPENSES	602,468,012	226,808,185	36,168,479	77,430,882	138,499,223	116,628,250	6,934,993		
0180	NET ELECTRIC OPERATING INCOME	135,769,663	51,374,339	13,435,911	20,396,499	31,774,366	17,363,952	1,434,566		
0200	RATE BASE									
0210	TOTAL ELECTRIC PLANT	4,016,606,546	1,581,049,472	210,853,690	525,424,123	907,017,617	752,048,758	40,212,887		
0220	LESS: ACCUM. PROV. FOR DEPRE	1,517,382,643	623,358,452	79,826,148	191,786,106	332,716,953	271,701,220	17,983,764		
0240	NET PLANT	2,499,223,903	957,691,019	131,027,542	333,628,017	574,300,664	480,347,537	22,229,123		
0250	PLUS:									
0260	WORKING CAPITAL	88,558,503	27,927,295	4,190,840	11,255,541	22,691,206	21,603,880	889,742		
0270	PRIOR NET PREPAID PENSION ASSET	0	0	0	0	0	0	0		
0280	PENSION REGULATORY ASSET	8,257,718	3,151,559	465,956	1,018,077	1,843,056	1,657,350	121,720		
0290	REG ASSET - DSM PROGRAMS	29,779,838	16,029,597	1,161,629	3,039,720	5,638,028	4,104,307	(193,442)		
0300	REG ASSET - ERPP PROGRAMS	289,914	114,118	15,219	37,925	65,468	54,282	2,903		
0310	REG ASSET - IATAN 1 & COMMONION PLANT	13,290,035	3,491,526	658,952	1,815,294	3,734,722	3,425,963	163,577		
0320	LESS:									
0330	ACCUM. DEFERRED TAXES	330,262,211	121,620,336	17,331,700	44,586,205	77,798,804	65,252,197	3,672,968		
0340	DEFERRED GAIN ON SO2 EMISSION CR.	49,523,837	14,957,813	2,399,326	6,302,921	13,036,321	12,331,994	495,462		
0350	DEFERRED GAIN ON SO2 ALLOWANCE	(963,168)	(290,908)	(46,663)	(122,563)	(253,538)	(239,840)	(9,636)		
0360	CUST. ADVANCES FOR CONSTRUCTION	184,485	95,890	12,379	26,202	30,034	16,720	3,260		
0370	CUSTOMER DEPOSITS	5,354,483	224,965	4,080,455	852,323	169,276	15,900	11,563		
0380	REGULATORY PLAN ADDITIONAL AMORT	132,221,058	49,576,039	6,899,559	17,073,544	30,437,725	26,651,123	1,483,069		
0390	TOTAL RATE BASE	2,122,817,005	822,220,978	106,743,382	282,075,961	487,054,521	407,165,225	17,656,937		
0400	RATE OF RETURN	6.386%	6.248%	12.587%	7.231%	6.524%	4.262%	8.171%		
0420	RELATIVE RATE OF RETURN	1.00	0.98	1.97	1.13	1.02	0.67	1.28		
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL		SMALL GENERAL SERVICE		
			WINTER	SUMMER	WINTER	SUMMER	
			TOTAL		TOTAL		
(a)							
SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE							
0010	OPERATING REVENUE		132,681,586	114,757,448	27,453,900	19,077,383	46,531,284
0020	RETAIL SALES REVENUE		17,033,371	13,708,120	1,859,086	1,214,021	3,073,106
0030	OTHER OPERATING REVENUE	TSFR 2 700	149,714,957	128,465,587	29,312,986	20,291,404	49,604,390
0060	TOTAL OPERATING REVENUE						
0070	OPERATING EXPENSES		29,652,397	20,852,733	4,980,450	3,132,547	8,112,987
0080	FUEL	TSFR 4 4460	3,366,224	2,244,552	542,806	317,334	860,240
0090	PURCHASED POWER	TSFR 4 4470	55,287,100	43,707,874	8,504,050	5,579,813	14,083,864
0100	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	18,918,206	19,922,917	2,572,634	2,126,459	4,699,092
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	3,091,184	2,172,367	389,156	242,461	631,617
0130	AMORTIZATION EXPENSES	TSFR 5 1820	6,374	3,187	115,613	57,806	173,419
0140	INTEREST ON CUSTOMER DEPOSITS	CUST21	8,653,541	7,993,804	1,322,112	989,863	2,291,975
0150	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	4,863,725	6,070,003	3,077,078	2,238,197	5,315,275
0160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	123,638,750	102,967,435	21,503,989	14,664,480	36,168,479
0170	TOTAL ELECTRIC OPERATING EXPENSES		25,876,207	25,498,132	7,808,987	5,626,924	13,435,911
0180	NET ELECTRIC OPERATING INCOME						
0200	RATE BASE		789,237,013	781,812,458	119,317,615	91,536,075	210,853,690
0220	TOTAL ELECTRIC PLANT	TSFR 10 240	320,269,996	303,088,457	45,794,055	34,032,092	79,826,148
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	478,967,018	478,724,001	73,523,560	57,503,982	131,027,542
0240	NET PLANT						
0250	PLUS:						
0260	WORKING CAPITAL	TSFR 15 380	15,706,929	12,220,366	2,529,668	1,861,172	4,190,840
0270	PRIOR NET PREPAID PENSION ASSET	SALWAGES	0	0	0	0	0
0280	PENSION REGULATORY ASSET	SALWAGES	1,769,306	1,382,253	280,364	185,592	465,956
0290	REG ASSET - DSM PROGRAMS	DEM1B	8,708,885	7,320,612	693,160	468,469	1,161,629
0300	REG ASSET - ERPP PROGRAMS	TOTPLANT	57,688	56,430	8,612	6,607	15,219
0310	REG ASSET - IATAN 1 & COMMON PLANT	DEM1A	2,324,496	1,167,031	438,700	220,252	658,952
0320	LESS:						
0330	ACCUM. DEFERRED TAXES	TSFR 8 620	61,280,188	60,340,148	9,857,690	7,474,010	17,331,700
0340	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	9,146,812	5,811,001	1,528,104	871,222	2,399,326
0350	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(177,892)	(113,016)	(29,719)	(16,944)	(46,663)
0360	CUST. ADVANCES FOR CONSTRUCTION	DISPLANT	38,821	57,069	5,743	6,637	12,379
0370	CUSTOMER DEPOSITS	CUST21	149,977	74,988	2,720,304	1,360,152	4,080,455
0380	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	26,283,343	23,292,697	4,068,955	2,930,604	6,999,559
0390	TOTAL RATE BASE		410,813,174	411,407,805	59,322,988	47,420,384	106,743,382
0400	RATE OF RETURN		6.299%	6.198%	13.164%	11.866%	12.587%
0420	RELATIVE RATE OF RETURN		0.96	0.97	2.06	1.86	1.97
0430							
0440							
0450							
0460							
0470							
0480							
0490							
0500							

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE		LARGE GENERAL SERVICE		
			WINTER	SUMMER	WINTER	SUMMER	
			TOTAL		TOTAL		
(a)							
(b)							
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE						
0020	OPERATING REVENUE						
0040	RETAIL SALES REVENUE		53,357,803	36,481,857	89,839,660	94,199,960	60,750,332
0050	OTHER OPERATING REVENUE	TSFR 2 700	4,746,161	3,241,560	7,987,721	9,721,864	5,601,414
0060	TOTAL OPERATING REVENUE		58,103,964	39,723,417	97,827,381	103,921,844	66,351,746
0070	OPERATING EXPENSES						
0080	FUEL		13,011,688	8,331,550	21,343,239	27,842,392	16,129,381
0090	PURCHASED POWER	TSFR 4 4460	1,418,205	850,354	2,268,559	3,044,659	1,621,760
0100	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4470	18,057,388	12,518,903	30,576,291	33,810,971	19,907,515
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	6,455,629	5,542,882	11,998,491	11,816,796	7,972,805
0130	AMORTIZATION EXPENSES	TSFR 5 1620	586,865	416,707	973,572	1,042,267	647,808
0140	INTEREST ON CUSTOMER DEPOSITS	CUST21	24,149	12,075	36,224	4,796	2,398
0150	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	3,205,993	2,438,790	5,644,783	6,111,669	3,814,434
0160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	2,986,788	1,602,935	4,589,723	1,946,242	2,783,290
0170	TOTAL ELECTRIC OPERATING EXPENSES		45,716,706	31,714,176	77,430,882	85,619,833	52,879,390
0180	NET ELECTRIC OPERATING INCOME		12,387,258	8,009,241	20,396,499	18,302,011	13,472,356
0200	RATE BASE						
0220	TOTAL ELECTRIC PLANT	TSFR 10 240	292,527,615	232,896,507	525,424,123	552,375,972	354,641,645
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	107,226,912	84,569,193	191,796,106	202,510,995	130,205,959
0240	NET PLANT		185,300,703	148,327,314	333,628,017	349,864,977	224,435,687
0250	PLUS:						
0260	WORKING CAPITAL	TSFR 15 380	6,710,828	4,544,712	11,255,541	14,288,703	8,402,503
0270	PRIOR NET PREPAID PENSION ASSET	SALWAGES	0	0	0	0	0
0280	PENSION REGULATORY ASSET	SALWAGES	599,601	418,476	1,018,077	1,155,981	687,075
0290	REG ASSET - DSM PROGRAMS	DEM1B	1,764,503	1,275,216	3,039,720	3,522,104	2,115,925
0300	REG ASSET - ERPP PROGRAMS	TOTPLANT	21,114	16,810	37,925	39,870	25,598
0310	REG ASSET - IATAN 1 & COMMON PLANT	DEM1A	1,208,538	606,756	1,815,294	2,486,404	1,248,318
0320	LESS:						
0330	ACCUM. DEFERRED TAXES	TSFR 8 620	25,127,217	19,458,989	44,586,205	47,574,638	30,124,166
0340	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	3,984,934	2,317,987	6,302,921	8,556,930	4,479,391
0350	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(77,501)	(45,082)	(122,583)	(166,420)	(87,118)
0360	CUST. ADVANCES FOR CONSTRUCTION	DISTPLANT	11,195	15,007	26,202	14,426	15,608
0370	CUSTOMER DEPOSITS	CUST21	568,215	284,108	852,323	112,851	56,425
0380	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	9,768,873	7,304,871	17,073,544	18,802,047	11,635,878
0390	TOTAL RATE BASE		156,222,356	125,853,606	282,075,961	296,363,566	190,690,954
0400	RATE OF RETURN		7.923%	6.364%	7.231%	6.176%	7.065%
0420	RELATIVE RATE OF RETURN		1.24	1.00	1.13	0.97	1.10
0430							
0440							
0450							
0460							
0470							
0480							
0490							
0500							

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE		
			WINTER	SUMMER	TOTAL
0010	(a)				
0020	(b)				
0030	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE				
0040	OPERATING REVENUE		73,225,668	48,053,720	121,279,387
0050	RETAIL SALES REVENUE		7,874,438	4,828,176	12,702,614
0060	OTHER OPERATING REVENUE	TSFR 2 700	81,100,306	52,881,895	133,982,201
0070	TOTAL OPERATING REVENUE				
0080	OPERATING EXPENSES				
0090	FUEL	TSFR 4 4460	25,593,781	16,303,294	41,897,075
0100	PURCHASED POWER	TSFR 4 4470	2,749,252	1,609,700	4,358,952
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	29,084,427	17,554,991	46,639,417
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	9,596,787	6,565,649	16,162,436
0130	AMORTIZATION EXPENSES	TSFR 5 1820	892,006	577,956	1,469,963
0140	INTEREST ON CUSTOMER DEPOSITS	CUST21	450	225	676
0150	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	5,153,911	3,234,158	8,388,069
0160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(1,978,014)	(910,324)	(2,288,339)
0170	TOTAL ELECTRIC OPERATING EXPENSES		71,092,601	45,535,649	116,628,250
0180	NET ELECTRIC OPERATING INCOME		10,007,705	7,346,247	17,353,952
0190	NET ELECTRIC OPERATING INCOME				
0200	RATE BASE				
0210	TOTAL ELECTRIC PLANT	TSFR 10 240	458,022,240	294,026,517	752,048,758
0220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	165,034,904	106,666,316	271,701,220
0230	NET PLANT		292,987,336	187,360,201	480,347,537
0240	PLUS:				
0250	WORKING CAPITAL	TSFR 15 380	13,180,703	8,423,177	21,603,880
0260	PRIOR NET PREPAID PENSION ASSET	SALWAGES	0	0	0
0270	PENSION REGULATORY ASSET	SALWAGES	1,017,733	639,617	1,657,350
0280	REG ASSET - DSM PROGRAMS	DEM1B	2,516,024	1,568,283	4,104,307
0290	REG ASSET - ERPP PROGRAMS	TOTPLANT	33,060	21,223	54,282
0300	REG ASSET - IATAN 1 & COMMON PLANT	DEM1A	2,280,847	1,145,117	3,425,963
0310	LESS:				
0320	ACCUM. DEFERRED TAXES	TSFR 8 620	40,190,543	25,061,654	65,252,197
0330	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	7,806,204	4,525,791	12,331,994
0340	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(151,820)	(88,020)	(239,840)
0350	CUST. ADVANCES FOR CONSTRUCTION	DISTPLANT	7,421	9,299	16,720
0360	CUSTOMER DEPOSITS	CUST21	10,600	5,300	15,900
0370	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	16,278,956	10,372,167	26,651,123
0380	TOTAL RATE BASE		247,873,798	159,291,427	407,165,225
0390	RATE OF RETURN		4.037%	4.612%	4.262%
0400	RELATIVE RATE OF RETURN		0.63	0.72	0.67
0410					
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(p)	(q)	(r)		
			REGULAR		TOTAL				TIME OF DAY	
			WINTER	SUMMER					WINTER	SUMMER
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE		(k)	(l)	(m)	(n)	(o)	(p)		
0020	OPERATING REVENUE									
0030	RETAIL SALES REVENUE		102,131,065	91,310,134	193,441,219	28,526	29,701	58,227		
0040	OTHER OPERATING REVENUE	TSFR 2 700	12,186,225	10,910,334	23,096,559	3,776	3,245	7,021		
0050	TOTAL OPERATING REVENUE		114,317,310	102,220,468	216,537,778	32,302	32,946	65,247		
0060	OPERATING EXPENSES									
0070	FUEL		21,215,857	16,515,480	37,731,336	6,589	5,358	11,957		
0080	PURCHASED POWER		2,400,775	1,779,897	4,180,672	747	566	1,313		
0090	OTHER OPERATION & MAINTENANCE EXPENSES		41,089,141	34,871,088	75,970,240	12,736	10,782	23,518		
0100	DEPRECIATION EXPENSES (AFTER CLEARINGS)		13,805,184	16,185,880	29,991,064	4,347	4,938	9,285		
0110	AMORTIZATION EXPENSES		2,384,414	1,760,712	4,145,126	629	479	1,108		
0120	INTEREST ON CUSTOMER DEPOSITS	CUST21	5,122	2,591	7,683	1	1	2		
0130	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	6,372,213	6,435,568	12,807,781	2,031	2,006	4,037		
0140	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	5,291,552	4,629,521	9,921,073	355	1,839	2,194		
0150	TOTAL ELECTRIC OPERATING EXPENSES		92,574,258	82,180,717	174,754,975	27,435	25,979	53,414		
0160	NET ELECTRIC OPERATING INCOME		21,743,052	20,039,751	41,782,803	4,867	6,966	11,833		
0170	RATE BASE									
0180	TOTAL ELECTRIC PLANT		587,476,590	631,611,775	1,219,088,365	188,338	196,356	384,694		
0190	LESS: ACCUM. PROV. FOR DEPREC		236,702,668	245,039,957	480,742,625	77,229	75,868	153,196		
0200	NET PLANT		351,773,922	386,571,818	738,345,741	111,110	120,388	231,498		
0210	PLUS:									
0220	WORKING CAPITAL		11,241,645	9,794,137	21,035,781	3,578	3,111	6,689		
0230	PRIOR NET PREPAID PENSION ASSET		0	0	0	0	0	0		
0240	PENSION REGULATORY ASSET		1,303,606	1,102,858	2,406,464	406	350	757		
0250	REG ASSET - DSM PROGRAMS		6,233,120	5,824,302	12,057,421	1,913	1,663	3,576		
0260	REG ASSET - ERPP PROGRAMS		42,403	45,589	87,992	14	14	28		
0270	REG ASSET - IATAN 1 & COMMONION PLANT		1,754,514	880,867	2,635,382	544	273	817		
0280	LESS:									
0290	ACCUM. DEFERRED TAXES		45,271,564	48,736,921	94,008,386	14,685	15,234	29,918		
0300	DEFERRED GAIN ON SO2 EMISSION CR.		6,517,211	4,603,445	11,120,655	2,026	1,495	3,521		
0310	DEFERRED GAIN ON SO2 ALLOWANCE		(126,750)	(89,530)	(216,281)	(39)	(29)	(68)		
0320	CUST. ADVANCES FOR CONSTRUCTION		27,806	46,265	74,071	10	16	26		
0330	CUSTOMER DEPOSITS		120,524	60,262	180,787	27	14	41		
0340	REGULATORY PLAN ADDITIONAL AMORT		19,319,383	18,728,814	38,048,197	6,019	5,839	11,858		
0350	TOTAL RATE BASE		301,219,473	332,133,494	633,352,967	94,837	103,232	198,069		
0360	RATE OF RETURN		7.218%	6.507%	6.507%	5.132%	6.748%	5.974%		
0370	RELATIVE RATE OF RETURN		1.15	0.94	1.03	0.80	1.06	0.93		
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL				SEPARATELY METERED TOTAL	(z)
			ALL ELECTRIC		WINTER			
			(f)	(g)	(h)	(i)		
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE							
0020	OPERATING REVENUE		18,422,537	40,661,228	8,283,284	4,995,075	13,278,359	
0030	RETAIL SALES REVENUE		2,219,092	5,775,523	1,286,939	575,449	1,962,388	
0050	OTHER OPERATING REVENUE	TSFR 2 700	20,641,630	46,436,751	9,570,223	5,570,524	15,140,747	
0060	TOTAL OPERATING REVENUE							
0070	OPERATING EXPENSES		3,421,376	9,648,009	2,203,318	910,509	3,113,827	
0080	FUEL	TSFR 4 4460	367,649	1,078,633	253,719	96,439	350,158	
0090	PURCHASED POWER	TSFR 4 4470	6,883,755	17,320,886	3,738,062	1,942,238	5,680,330	
0100	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	2,968,731	6,713,382	1,364,024	763,368	2,127,391	
0110	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	324,748	857,966	172,924	86,427	259,351	
0120	AMORTIZATION EXPENSES	TSFR 5 1820	482	1,447	286	143	429	
0130	INTEREST ON CUSTOMER DEPOSITS	CUST21	1,679,805	2,908,427	599,492	329,607	929,100	
0140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	1,145,829	723,928	(6,282)	292,815	286,533	
0150	FEDERAL AND STATE INCOME TAXES	(421,901)	16,339,193	39,250,677	8,325,574	4,421,545	12,747,119	
0160	TOTAL ELECTRIC OPERATING EXPENSES	TSFR 7 1480						
0180	NET ELECTRIC OPERATING INCOME		4,302,437	7,186,075	1,244,649	1,148,978	2,393,628	
0190	RATE BASE							
0200	TOTAL ELECTRIC PLANT	TSFR 10 240	118,649,330	274,182,670	55,938,745	31,454,997	87,393,742	
0210	LESS: ACCUM. PROV. FOR DEPRECIATION	TSFR 10 330	45,806,238	108,087,734	22,298,603	12,066,295	34,364,898	
0240	NET PLANT		72,843,092	166,084,936	33,640,142	19,388,703	53,028,844	
0250	PLUS:							
0260	WORKING CAPITAL	TSFR 15 380	1,925,415	5,227,989	1,159,133	497,703	1,656,835	
0270	PRIOR NET PREPAID PENSION ASSET	SALWAGES	0	0	0	0	0	
0280	PENSION REGULATORY ASSET	SALWAGES	217,369	558,023	124,640	61,676	186,315	
0290	REG ASSET - DSM PROGRAMS	DEM1B	1,190,444	3,008,343	656,053	304,203	960,255	
0300	REG ASSET - ERPP PROGRAMS	TOTPLANT	11,233	19,780	4,038	2,270	6,308	
0310	REG ASSET - IATAN 1 & COMMON PLANT	DEM1A	440,244	661,272	129,194	64,863	194,056	
0320	LESS:							
0330	ACCUM. DEFERRED TAXES	TSFR 8 620	9,158,399	20,991,925	4,160,413	2,429,694	6,590,107	
0340	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	952,754	2,887,350	692,979	253,308	946,287	
0350	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(18,530)	(56,155)	(13,477)	(4,926)	(18,404)	
0360	CUST. ADVANCES FOR CONSTRUCTION	DISTPLANT	7,504	15,806	3,501	2,486	5,987	
0370	CUSTOMER DEPOSITS	CUST21	22,694	34,041	6,731	3,366	10,097	
0380	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	5,123,120	8,710,714	1,834,820	970,449	2,805,269	
0390	TOTAL RATE BASE		62,506,039	142,976,672	29,028,231	16,665,040	45,693,271	
0400	RATE OF RETURN		6.863%	5.026%	4.288%	6.895%	5.238%	
0410	RELATIVE RATE OF RETURN		1.08	0.79	0.67	1.08	0.82	
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KANSAS CITY POWER & LIGHT COMPANY
 MISSOURI CUSTOMERS
 CLASS COST OF SERVICE
 DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	SMALL GENERAL SERVICE				TOTAL	SEPARATELY METERED		(en)	(eo)	(ep)
		ALL ELECTRIC		WINTER	SUMMER		WINTER	SUMMER			
		(a)	(ai)								
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE										
0020	OPERATING REVENUE		756,622		1,998,147		293,330			793,254	
0030	RETAIL SALES REVENUE	1,241,525	55,106		164,463		26,730			104,009	
0050	OTHER OPERATING REVENUE	1,350,881	811,728		2,162,609		320,050			897,263	
0060	TOTAL OPERATING REVENUE										
0070	OPERATING EXPENSES										
0080	FUEL	259,278	129,147		388,425		44,755			147,388	
0090	PURCHASED POWER	28,940	13,107		42,047		4,630			17,042	
0100	OTHER OPERATION & MAINTENANCE EXPENSES	393,402	226,609		610,011		101,229			313,979	
0110	DEPRECIATION EXPENSES (AFTER CLEARINGS)	135,932	91,275		227,207		42,204			129,456	
0120	AMORTIZATION EXPENSES	14,851	8,164		23,014		3,613			11,413	
0130	INTEREST ON CUSTOMER DEPOSITS	2,817	1,409		4,226		678			2,034	
0140	TAXES OTHER THAN INCOME TAXES	64,872	41,354		106,226		18,366			55,248	
0150	FEDERAL AND STATE INCOME TAXES	122,030	80,808		202,837		25,401			41,254	
0160	TOTAL ELECTRIC OPERATING EXPENSES	1,012,122	591,872		1,603,994		240,876			717,814	
0170	NET ELECTRIC OPERATING INCOME	338,759	219,857		558,616		79,175			179,449	
0200	RATE BASE										
0210	TOTAL ELECTRIC PLANT	5,957,739	3,821,201		9,878,940		1,773,465			5,321,561	
0220	LESS: ACCUM. PROV. FOR DEPREC	2,256,572	1,406,900		3,663,472		659,095			2,068,920	
0230	NET PLANT	3,701,168	2,514,301		6,215,469		1,114,370			3,252,741	
0240	PLUS:										
0250	WORKING CAPITAL	131,547	67,517		199,064		24,822			81,615	
0260	PRIOR NET PREPAID PENSION ASSET	0	0		0		0			0	
0270	PENSION REGULATORY ASSET	12,949	7,505		20,454		6,647			9,862	
0280	REG ASSET - DSM PROGRAMS	45,455	22,848		68,403		13,414			55,929	
0290	REG ASSET - ERPP PROGRAMS	430	283		713		128			384	
0300	REG ASSET - IATAN 1 & COMMON PLANT	19,941	10,012		29,953		3,487			10,433	
0310	LESS:										
0320	ACCUM. DEFERRED TAXES	483,429	321,194		804,622		141,284			410,060	
0330	DEFERRED GAIN ON SO2 EMISSION CR.	80,766	35,951		116,717		12,451			44,662	
0340	DEFERRED GAIN ON SO2 ALLOWANCE	(1,571)	(699)		(2,270)		(626)			(869)	
0350	CUST. ADVANCES FOR CONSTRUCTION	306	321		627		164			425	
0360	CUSTOMER DEPOSITS	66,290	33,145		99,436		15,956			47,867	
0370	REGULATORY PLAN ADDITIONAL AMORT	198,525	123,110		321,635		937,263			157,691	
0380	TOTAL RATE BASE	3,083,744	2,109,545		5,193,289		844,776			2,751,127	
0390	RATE OF RETURN	10.965%	10.422%		10.756%		8.447%			6.523%	
0400	RELATIVE RATE OF RETURN	1.72	1.63		1.68		1.32			1.02	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS				MEDIUM GENERAL SERVICE			(av)	(av)	(ex)
		(b)				(ai)					
		WINTER	PRIMARY SUMMER	TOTAL	WINTER	SECONDARY SUMMER	TOTAL				
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE										
0020	OPERATING REVENUE	595,945	368,177	964,121	45,240,582	31,440,805	76,681,387				
0040	RETAIL SALES REVENUE	45,729	26,956	72,685	3,896,693	2,776,492	6,673,185				
0060	OTHER OPERATING REVENUE	641,673	395,133	1,036,806	49,137,275	34,217,297	83,354,572				
0070	TOTAL OPERATING REVENUE										
0080	OPERATING EXPENSES										
0090	FUEL	132,560	74,315	206,875	10,831,619	7,154,464	17,986,083				
0100	PURCHASED POWER	14,372	7,551	21,922	1,176,665	730,368	1,907,033				
0110	OTHER OPERATION & MAINTENANCE EXPENSES	179,003	105,974	284,977	15,117,309	10,769,073	25,886,382				
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	56,098	39,607	95,695	5,369,050	4,808,971	10,178,022				
0130	AMORTIZATION EXPENSES	5,250	3,345	8,594	466,298	362,270	828,567				
0140	INTEREST ON CUSTOMER DEPOSITS	154	77	231	21,437	10,719	32,156				
0150	TAXES OTHER THAN INCOME TAXES	30,113	19,056	49,169	2,678,650	2,104,933	4,783,583				
0160	FEDERAL AND STATE INCOME TAXES	58,375	39,242	97,617	2,737,242	1,382,650	4,119,893				
0170	TOTAL ELECTRIC OPERATING EXPENSES	475,914	289,166	765,080	36,396,269	27,323,449	65,721,718				
0180	NET ELECTRIC OPERATING INCOME	165,760	105,966	271,726	10,739,006	6,893,848	17,632,854				
0200	RATE BASE										
0210	TOTAL ELECTRIC PLANT	2,699,158	1,767,830	4,466,788	244,190,953	201,367,966	445,558,919				
0220	LESS: ACCUM. PROV. FOR DEPREC	1,036,007	669,362	1,705,369	89,485,748	73,225,390	162,711,139				
0230	NET PLANT	1,663,150	1,098,269	2,761,419	154,705,204	128,142,576	282,847,780				
0250	PLUS:										
0260	WORKING CAPITAL	66,496	38,451	104,947	5,583,114	3,917,589	9,500,703				
0270	PRIOR NET PREPAID PENSION ASSET	0	0	0	0	0	0				
0280	PENSION REGULATORY ASSET	6,075	3,560	9,635	501,030	360,353	861,383				
0290	REG ASSET - DSM PROGRAMS	16,347	10,426	26,773	1,430,654	1,087,035	2,517,688				
0300	REG ASSET - ERPP PROGRAMS	195	128	322	17,625	14,535	32,160				
0310	REG ASSET - IATAN 1 & COMMON PLANT	11,880	5,964	17,844	1,018,944	511,569	1,530,513				
0320	LESS:										
0330	ACCUM. DEFERRED TAXES	231,886	149,731	381,617	21,042,310	16,810,586	37,852,896				
0340	DEFERRED GAIN ON SO2 EMISSION CR.	40,474	20,633	61,107	3,310,893	1,990,696	5,301,589				
0350	DEFERRED GAIN ON SO2 ALLOWANCE	(787)	(401)	(1,188)	(64,392)	(38,716)	(103,108)				
0360	CUST. ADVANCES FOR CONSTRUCTION	81	80	160	9,258	13,054	22,312				
0370	CUSTOMER DEPOSITS	3,626	1,813	5,438	504,406	252,203	756,608				
0380	REGULATORY PLAN ADDITIONAL AMORT	92,224	57,626	149,850	8,159,005	6,303,987	14,462,993				
0390	TOTAL RATE BASE	1,396,640	927,317	2,323,957	130,295,092	108,701,845	238,996,937				
0400	RATE OF RETURN	11.868%	11.427%	11.692%	8.242%	6.342%	7.378%				
0420	RELATIVE RATE OF RETURN	1.86	1.79	1.83	1.29	0.99	1.15				
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			SEPARATELY METERED			(bf)
			ALL ELECTRIC		TOTAL	SUMMER		TOTAL	
			(av)	(az)		(ba)	(bb)		
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE	(b)	(av)	(az)	(ba)	(bb)	(bc)	(bd)	(bf)
0020	OPERATING REVENUE		6,272,068	3,930,451	10,202,519	1,249,208	742,424	1,991,632	
0030	RETAIL SALES REVENUE		637,038	355,913	992,951	166,701	82,199	248,900	
0050	OTHER OPERATING REVENUE	TSFR 2 700	6,909,106	4,286,365	11,195,471	1,415,909	824,623	2,240,532	
0060	TOTAL OPERATING REVENUE								
0070	OPERATING EXPENSES		1,732,233	927,896	2,660,129	315,277	174,875	490,152	
0080	FUEL	TSFR 4 4460	191,065	94,513	285,578	36,104	17,822	53,926	
0100	PURCHASED POWER	TSFR 4 4470	2,256,272	1,371,532	3,627,804	494,804	272,325	767,129	
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	825,565	577,349	1,402,914	205,125	116,935	322,060	
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	70,166	43,035	113,201	15,151	8,058	23,209	
0130	AMORTIZATION EXPENSES	TSFR 5 1820	2,096	1,048	3,144	462	231	693	
0140	INTEREST ON CUSTOMER DEPOSITS	CUST21	406,202	263,221	669,423	91,029	51,579	142,608	
0150	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	170,569	155,203	325,772	20,812	25,839	46,651	
0160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	5,663,759	3,433,896	9,097,655	1,178,764	667,664	1,846,429	
0170	TOTAL ELECTRIC OPERATING EXPENSES		1,245,347	852,468	2,097,815	237,145	156,958	394,103	
0180	NET ELECTRIC OPERATING INCOME		37,036,224	24,849,283	61,885,507	8,601,281	4,911,628	13,512,909	
0200	RATE BASE		13,499,578	8,899,507	22,399,085	3,205,579	1,774,934	4,980,513	
0210	TOTAL ELECTRIC PLANT	TSFR 10 240	23,536,646	15,949,776	39,486,422	5,395,702	3,136,693	8,532,386	
0220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330							
0230	NET PLANT		893,323	496,333	1,389,656	167,895	92,340	260,235	
0240	PLUS:		0	0	0	0	0	0	
0250	WORKING CAPITAL	TSFR 15 380	76,457	45,484	121,941	16,039	9,079	25,118	
0260	PRIOR NET PREPAID PENSION ASSET	SALWAGES	237,920	139,862	377,782	79,582	37,894	117,476	
0270	PENSION REGULATORY ASSET	DEM1B	2,673	1,794	4,467	621	355	975	
0280	REG ASSET - DSM PROGRAMS	TOTPLANT	152,516	76,622	229,138	25,098	12,601	37,698	
0290	REG ASSET - ERPP PROGRAMS	DEM1A							
0300	REG ASSET - IATAN 1 & COMMON PLANT								
0310	LESS:								
0320	ACCUM. DEFERRED TAXES		3,159,841	2,100,426	5,260,267	694,179	398,246	1,092,425	
0330	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	535,672	258,022	793,694	97,895	48,636	146,531	
0340	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(10,418)	(5,018)	(15,436)	(1,904)	(946)	(2,850)	
0350	CUST. ADVANCES FOR CONSTRUCTION	DISTPLANT	1,349	1,504	2,853	507	370	877	
0360	CUSTOMER DEPOSITS	CUST21	49,316	24,658	73,974	10,869	5,434	16,303	
0370	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	1,248,967	789,498	2,038,465	268,677	153,558	422,235	
0380	TOTAL RATE BASE		19,915,909	13,540,782	33,456,690	4,614,716	2,683,662	7,298,378	
0390	RATE OF RETURN		6.253%	6.296%	6.270%	5.139%	5.849%	5.400%	
0400	RELATIVE RATE OF RETURN		0.96	0.96	0.96	0.80	0.91	0.84	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE			(bn)		
			WINTER (bg)	PRIMARY SUMMER (bh)	TOTAL (bi)		WINTER (bj)	SECONDARY SUMMER (bk)
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE							
0020	OPERATING REVENUE		8,029,297	5,457,573	13,486,870	46,927,889	31,323,527	78,251,415
0040	RETAIL SALES REVENUE		797,612	521,484	1,319,097	4,553,226	2,932,420	7,485,646
0050	OTHER OPERATING REVENUE	TSFR 2 700	8,826,909	5,979,058	14,805,967	51,481,115	34,255,947	85,737,062
0060	TOTAL OPERATING REVENUE							
0070	OPERATING EXPENSES							
0080	FUEL	TSFR 4 4460	2,205,218	1,396,811	3,602,029	12,998,651	8,206,563	21,205,214
0090	PURCHASED POWER	TSFR 4 4470	236,485	141,144	377,629	1,411,690	829,441	2,241,331
0100	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	2,630,637	1,652,372	4,283,009	16,064,676	10,102,514	26,167,189
0110	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	895,502	667,482	1,562,985	5,591,353	4,215,046	9,806,399
0120	AMORTIZATION EXPENSES	TSFR 5 1820	80,278	56,446	136,725	495,385	345,001	840,386
0130	INTEREST ON CUSTOMER DEPOSITS	CUST21	324	162	486	3,214	1,607	4,820
0140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	460,048	305,916	765,964	2,906,785	1,967,597	4,874,382
0150	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	461,144	411,116	872,260	1,849,690	1,547,196	3,397,086
0160	TOTAL OPERATING EXPENSES		6,969,836	4,631,430	11,601,266	41,321,844	27,214,965	68,536,809
0180	NET ELECTRIC OPERATING INCOME		1,857,074	1,347,628	3,204,702	10,159,271	7,040,982	17,200,253
0200	RATE BASE							
0210	TOTAL ELECTRIC PLANT	TSFR 10 240	41,253,714	28,354,387	69,608,101	262,746,844	184,386,003	447,131,847
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	15,283,964	10,647,800	25,931,765	96,670,998	68,633,812	165,504,810
0240	NET PLANT		25,969,749	17,706,587	43,676,336	166,075,846	115,752,191	281,627,037
0250	PLUS:							
0260	WORKING CAPITAL	TSFR 15 380	1,109,177	718,798	1,827,975	6,666,533	4,326,788	10,993,321
0270	PRIOR NET PREPAID PENSION ASSET	SALWAGES	0	0	0	0	0	0
0280	PENSION REGULATORY ASSET	SALWAGES	90,787	57,879	148,666	543,345	348,102	891,448
0290	REG ASSET - DSM PROGRAMS	DEM1B	311,582	216,521	528,103	1,670,337	1,135,621	2,805,958
0300	REG ASSET - ERPP PROGRAMS	TOTPLANT	2,978	2,047	5,024	18,965	13,309	32,274
0310	REG ASSET - IATAN 1 & COMMON PLANT	DEM1A	188,030	94,402	282,431	1,204,018	604,487	1,808,505
0320	LESS:							
0330	ACCUM. DEFERRED TAXES	TSFR 8 620	3,516,245	2,350,720	5,866,965	22,808,368	15,569,913	38,378,281
0340	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	665,469	388,059	1,053,528	3,966,725	2,278,427	6,245,151
0350	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(12,942)	(7,547)	(20,490)	(77,147)	(44,312)	(121,459)
0360	CUST. ADVANCES FOR CONSTRUCTION	DISTPLANT	828	921	1,749	6,401	7,928	14,329
0370	CUSTOMER DEPOSITS	CUST21	7,617	3,809	11,426	75,615	37,808	113,423
0380	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	1,434,493	953,465	2,387,959	8,883,328	5,966,221	14,851,549
0390	TOTAL RATE BASE		22,060,593	15,106,607	37,167,399	140,515,754	98,161,513	238,677,268
0400	RATE OF RETURN		8.418%	8.921%	8.622%	7.230%	7.173%	7.206%
0410	RELATIVE RATE OF RETURN		1.32	1.39	1.35	1.13	1.12	1.13
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
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DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	ALL ELECTRIC				LARGE GENERAL SERVICE		SEPARATELY METERED		TOTAL
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	WINTER	SUMMER		
	(a)	(b)	(bc)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE										
0020	OPERATING REVENUE										
0030	RETAIL SALES REVENUE		36,238,335	22,187,794	58,426,129	3,004,440	1,781,438	4,785,878			
0040	OTHER OPERATING REVENUE	TSFR 2 700	3,938,904	1,942,855	5,881,759	432,142	204,654	636,796			
0050	TOTAL OPERATING REVENUE		40,177,239	24,130,649	64,307,887	3,436,581	1,986,092	5,422,674			
0070	OPERATING EXPENSES										
0080	FUEL	TSFR 4 4460	11,776,032	6,058,443	17,834,475	862,491	467,564	1,330,055			
0090	PURCHASED POWER	TSFR 4 4470	1,297,611	603,896	1,901,506	98,713	47,279	145,992			
0100	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	13,946,250	7,552,784	21,499,035	1,169,208	599,645	1,769,053			
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	4,859,435	2,844,370	7,703,806	470,505	245,925	716,431			
0130	AMORTIZATION EXPENSES	TSFR 5 1620	429,864	227,786	657,650	36,740	18,575	55,315			
0140	INTEREST ON CUSTOMER DEPOSITS	CUST21	1,075	538	1,613	184	92	275			
0150	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	2,526,821	1,426,114	3,952,935	218,015	114,807	332,822			
0160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(393,492)	737,984	344,502	28,700	86,984	115,684			
0170	TOTAL ELECTRIC OPERATING EXPENSES		34,443,897	19,451,925	53,895,822	2,884,956	1,581,071	4,465,627			
0180	NET ELECTRIC OPERATING INCOME		5,733,641	4,678,724	10,412,365	552,025	405,021	957,047			
0200	RATE BASE										
0210	TOTAL ELECTRIC PLANT	TSFR 10 240	227,968,385	131,126,540	359,094,925	20,407,028	10,775,716	31,182,745			
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	82,748,449	46,659,514	129,406,963	7,807,583	4,065,832	11,873,415			
0240	NET PLANT		145,219,937	84,468,025	229,687,962	12,599,445	6,709,884	19,309,329			
0250	PLUS:										
0260	WORKING CAPITAL	TSFR 15 380	6,060,886	3,116,463	9,177,349	452,107	240,454	692,561			
0270	PRIOR NET PREPAID PENSION ASSET	SALWAGES	0	0	0	0	0	0			
0280	PENSION REGULATORY ASSET	SALWAGES	483,085	260,580	743,664	38,765	20,514	59,279			
0290	REG ASSET - DSM PROGRAMS	DEM1B	1,336,260	669,727	2,005,986	203,925	94,056	297,981			
0300	REG ASSET - ERPP PROGRAMS	TOTPLANT	16,455	9,465	25,919	1,473	778	2,251			
0310	REG ASSET - IATAN 1 & COMMON PLANT	DEM1A	1,027,111	515,669	1,542,780	67,244	33,761	101,005			
0320	LESS:										
0330	ACCUM. DEFERRED TAXES	TSFR 8 620	19,689,746	11,324,692	31,024,439	1,650,279	878,840	2,529,119			
0340	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	3,655,274	1,683,010	5,338,283	269,463	129,896	399,359			
0350	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(71,090)	(32,732)	(103,822)	(5,241)	(2,526)	(7,767)			
0360	CUST. ADVANCES FOR CONSTRUCTION	DISTPLANT	6,272	6,162	12,435	924	597	1,522			
0370	CUSTOMER DEPOSITS	CUST21	25,300	12,650	37,950	4,319	2,159	6,478			
0380	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	7,840,539	4,371,593	12,212,131	643,688	342,399	986,087			
0390	TOTAL RATE BASE		122,987,692	71,674,554	194,662,246	10,799,527	5,748,081	16,547,608			
0400	RATE OF RETURN		4,662%	6,528%	5,349%	5,112%	7,046%	5,784%			
0420	RELATIVE RATE OF RETURN		0.73	1.02	0.84	0.80	1.10	0.90			
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE				(cd)	(ce)	(cf)		
			WINTER	PRIMARY SUMMER	TOTAL	WINTER				SECONDARY SUMMER	TOTAL
			(bw)	(bx)	(by)	(bz)				(ca)	(cb)
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE	(b)									
0020	OPERATING REVENUE										
0030	RETAIL SALES REVENUE										
0040	OTHER OPERATING REVENUE	TSFR 2 700	43,440,728	28,118,051	71,558,780	14,818,231	10,156,287	24,974,518			
0050	OTHER OPERATING REVENUE		4,533,448	2,775,504	7,308,952	1,531,495	973,301	2,504,796			
0060	TOTAL OPERATING REVENUE		47,974,176	30,893,555	78,867,732	16,349,726	11,129,587	27,479,314			
0070	OPERATING EXPENSES										
0080	FUEL	TSFR 4 4460	14,817,008	9,429,273	24,246,281	5,002,309	3,274,939	8,277,248			
0090	PURCHASED POWER	TSFR 4 4470	1,595,953	930,438	2,526,392	535,650	323,689	859,339			
0100	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	17,101,224	10,413,825	27,515,049	5,863,563	3,561,480	9,545,063			
0110	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1600	5,666,421	3,919,549	9,585,970	1,998,453	1,444,366	3,442,819			
0120	AMORTIZATION EXPENSES	TSFR 5 1820	521,466	338,091	859,557	179,638	121,242	300,880			
0130	INTEREST ON CUSTOMER DEPOSITS	CUST21	255	128	383	169	84	253			
0140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	3,031,949	1,917,743	4,949,692	1,067,114	702,042	1,769,156			
0150	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(962,662)	(270,675)	(1,233,337)	(400,877)	(36,966)	(437,843)			
0160	TOTAL ELECTRIC OPERATING EXPENSES		41,771,394	26,678,372	68,449,767	14,266,040	9,480,877	23,756,917			
0180	NET ELECTRIC OPERATING INCOME		6,202,782	4,215,183	10,417,965	2,083,686	1,638,711	3,722,397			
0200	RATE BASE										
0210	TOTAL ELECTRIC PLANT	TSFR 10 240	269,755,834	174,660,423	444,416,257	95,732,482	64,789,069	160,521,551			
0220	LESS: ACCUM. PROV. FOR DEPRECIATION	TSFR 10 330	96,442,409	62,486,917	158,929,326	34,506,811	23,594,466	58,101,277			
0230	NET PLANT		173,313,425	112,173,506	285,486,931	61,225,671	41,194,603	102,420,274			
0250	PLUS:										
0260	WORKING CAPITAL	TSFR 15 380	7,640,124	4,885,558	12,525,682	2,601,380	1,715,665	4,317,075			
0270	PRIOR NET PREPAID PENSION ASSET	SALWAGES	0	0	0	0	0	0			
0280	PENSION REGULATORY ASSET	SALWAGES	596,275	377,610	973,885	203,911	132,399	336,310			
0290	REG ASSET - DSM PROGRAMS	DEM1B	1,422,950	896,613	2,319,564	477,617	310,769	788,386			
0300	REG ASSET - ERPP PROGRAMS	TOTPLANT	19,471	12,607	32,077	6,910	4,676	11,586			
0310	REG ASSET - JATAN 1 & COMMON PLANT	DEM1A	1,336,859	671,180	2,008,039	457,329	229,606	686,935			
0320	LESS:										
0330	ACCUM. DEFERRED TAXES	TSFR 8 620	23,719,018	14,914,610	38,633,628	8,425,188	5,521,927	13,947,016			
0340	DEFERRED GAIN ON SO2 EMISSION CR.	ENERGY1	4,530,829	2,615,720	7,146,549	1,520,149	909,438	2,429,587			
0350	DEFERRED GAIN ON SO2 ALLOWANCE	ENERGY1	(88,118)	(50,872)	(138,990)	(28,565)	(17,687)	(47,252)			
0360	CUST. ADVANCES FOR CONSTRUCTION	DISTPLANT	8,080	10,662	18,742	2,313	2,815	5,128			
0370	CUSTOMER DEPOSITS	CUST21	6,011	3,006	9,017	3,975	1,988	5,963			
0380	REGULATORY PLAN ADDITIONAL AMORT	CLAIMEDREV	9,569,195	6,149,094	15,718,289	3,319,237	2,201,243	5,519,481			
0390	TOTAL RATE BASE		146,587,388	95,369,436	241,956,825	51,732,521	34,968,124	86,700,644			
0400	RATE OF RETURN		4.231%	4.420%	4.306%	4.028%	4.686%	4.293%			
0420	RELATIVE RATE OF RETURN		0.66	0.69	0.67	0.63	0.73	0.67			
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LINE NO.	DESCRIPTION	ALLOCATION BASIS (b)		WINTER (ce)		SUBSTATION SUMMER (cf)		TOTAL (cg)		WINTER (ch)		TRANSMISSION SUMMER (ci)		TOTAL (cj)	LIGHTING COL. 608
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE														
0020	OPERATING REVENUE			12,300,387	7,971,976	20,272,363	2,666,521	1,807,406	4,473,927	8,283,530					
0030	RETAIL SALES REVENUE			1,511,970	897,187	2,409,157	297,526	182,184	479,709	86,059					
0050	OTHER OPERATING REVENUE			13,812,357	8,869,163	22,681,520	2,864,047	1,989,580	4,953,636	8,369,589					
0060	TOTAL OPERATING REVENUE														
0070	OPERATING EXPENSES			4,781,069	2,962,663	7,743,732	993,396	636,418	1,629,814	1,672,572					
0080	FUEL			511,811	282,804	804,614	105,938	62,769	168,607	165,106					
0100	PURCHASED POWER			5,041,504	2,873,639	7,915,143	1,058,116	806,047	1,664,163	3,418,595					
0110	OTHER OPERATION & MAINTENANCE EXPENSES			1,603,367	996,596	2,599,963	328,546	205,138	533,684	633,075					
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)			158,201	98,075	256,276	32,701	20,548	53,249	60,336					
0130	AMORTIZATION EXPENSES			18	9	27	8	4	12	491					
0140	INTEREST ON CUSTOMER DEPOSITS			872,419	508,405	1,380,825	182,429	105,968	288,396	468,265					
0150	TAXES OTHER THAN INCOME TAXES			(534,391)	(38,965)	(573,356)	(79,865)	36,282	(43,583)	316,552					
0160	FEDERAL AND STATE INCOME TAXES			12,433,998	7,893,226	20,127,224	2,821,169	1,873,174	4,294,342	6,934,993					
0170	TOTAL ELECTRIC OPERATING EXPENSES														
0180	NET ELECTRIC OPERATING INCOME			1,378,359	1,175,937	2,554,296	342,878	316,416	659,294	1,434,566					
0200	RATE BASE														
0210	TOTAL ELECTRIC PLANT			76,895,541	45,225,904	121,821,445	15,939,383	9,351,121	25,289,504	40,212,887					
0220	LESS: ACCUM. PROV. FOR DEPREC			28,254,371	17,052,705	45,307,076	5,831,314	3,522,228	9,353,542	17,983,764					
0230	NET PLANT			48,641,170	28,173,199	76,514,370	10,107,069	5,828,893	15,935,962	22,229,123					
0250	PLUS:														
0260	WORKING CAPITAL			2,433,377	1,500,957	3,934,334	505,821	320,967	826,788	889,742					
0270	PRIOR NET PREPAID PENSION ASSET			0	0	0	0	0	0	0					
0280	PENSION REGULATORY ASSET			180,041	106,973	287,014	37,505	22,635	60,141	121,720					
0290	REG ASSET - DSM PROGRAMS			518,776	319,112	837,888	96,681	61,789	158,470	(193,442)					
0300	REG ASSET - ERPP PROGRAMS			5,529	3,264	8,793	1,150	675	1,825	2,903					
0310	REG ASSET - IATAN 1 & COMMON PLANT			399,307	200,475	599,782	87,352	43,856	131,208	163,577					
0320	LESS:														
0330	ACCUM. DEFERRED TAXES			6,641,115	3,825,099	10,466,214	1,405,221	800,118	2,205,340	3,672,968					
0340	DEFERRED GAIN ON SO2 EMISSION CR.			1,454,378	823,988	2,278,366	300,848	176,644	477,493	495,462					
0350	DEFERRED GAIN ON SO2 ALLOWANCE			(28,286)	(16,025)	(44,311)	(5,851)	(3,435)	(9,287)	(9,636)					
0360	CUST. ADVANCES FOR CONSTRUCTION			318	400	719	7	4	11	3,260					
0370	CUSTOMER DEPOSITS			421	210	631	193	98	289	11,563					
0380	REGULATORY PLAN ADDITIONAL AMORT			2,804,929	1,670,105	4,475,034	586,595	351,725	938,320	1,485,069					
0390	TOTAL RATE BASE			41,005,324	24,000,204	65,005,528	8,548,565	4,953,663	13,502,228	17,556,937					
0400	RATE OF RETURN			3.361%	4.900%	3.929%	4.011%	6.388%	4.883%	8.171%					
0420	RELATIVE RATE OF RETURN			0.55	0.77	0.81	0.63	1.00	0.76	1.28					
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KANSAS CITY POWER & LIGHT COMPANY
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	MISSOURI RETAIL COL. 601 (c)	RESIDENTIAL COL. 602 (d)	SMALL GEN. SERVICE COL. 603 (e)	MEDIUM GEN. SERVICE COL. 604 (f)	LARGE GEN. SERVICE COL. 605 (g)	LARGE PWR SERVICE COL. 606 (h)	TOTAL LIGHTING (i)	
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN									
0520	RATE BASE									
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	4,016,606,546	1,581,049,472	210,853,690	525,424,123	907,017,617	752,048,758	40,212,887	
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	1,517,382,643	623,358,452	79,826,148	191,796,106	332,716,953	271,701,220	17,983,764	
0550	NET PLANT		2,499,223,903	957,691,019	131,027,542	333,628,017	574,300,664	480,347,537	22,229,123	
0560	ADD: WORKING CAPITAL	TSFR 15 380	88,558,503	27,927,295	4,190,840	11,255,541	22,691,206	21,603,860	889,742	
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0	0	
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0	0	
0590	PENSION REGULATORY ASSET	TSFR 1 280	8,257,718	3,151,559	465,956	1,018,077	1,843,056	1,657,350	121,720	
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	29,779,838	16,029,597	1,161,629	3,039,720	5,638,028	4,104,307	(193,442)	
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	289,814	114,118	15,219	37,525	65,468	54,282	2,903	
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	13,290,035	3,491,526	658,952	1,815,294	3,734,722	3,425,963	163,577	
0630	LESS:									
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	330,262,211	121,620,336	17,331,700	44,586,205	77,798,804	65,252,197	3,672,968	
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	49,523,837	14,957,813	2,399,326	6,302,921	13,036,321	12,331,994	495,462	
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(863,168)	(290,908)	(46,666)	(122,586)	(253,538)	(239,840)	(9,636)	
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	184,485	95,890	12,379	26,202	30,034	16,720	3,260	
0680	CUSTOMER DEPOSITS	TSFR 1 370	5,354,483	224,565	4,080,465	852,323	169,276	15,900	11,563	
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	132,221,058	49,576,039	6,999,559	17,073,544	30,437,725	26,651,123	1,483,069	
0700	TOTAL RATE BASE		2,122,817,005	822,220,978	106,743,382	282,075,961	487,054,521	407,165,225	17,556,937	
0710	OPERATING INCOME @ 9.04% ROR		191,902,657	74,328,776	9,649,602	25,499,667	44,029,729	36,807,736	1,567,147	
0720	OPERATING EXPENSES									
0730	FUEL	TSFR 4 4460	167,502,786	50,505,129	8,112,597	21,343,239	43,871,773	41,897,075	1,672,572	
0750	PURCHASED POWER	TSFR 4 4470	17,930,093	5,610,776	860,240	2,268,559	4,666,459	4,358,952	165,106	
0760	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	247,431,627	98,994,974	14,083,864	30,576,291	53,718,486	46,639,417	3,418,595	
0770	PLUS: CHANGE IN BAD DEBT		541,132	221,285	(36,501)	49,195	116,144	187,538	1,471	
0780	DEPRECIATION EXPENSES	TSFR 5 1600	92,323,818	38,841,123	4,699,092	11,998,491	19,789,601	16,162,436	833,075	
0790	AMORTIZATION EXPENSES	TSFR 5 1820	10,089,113	5,263,551	173,419	36,224	7,194	676	491	
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	227,566	9,561	36,224	7,194	676	676	491	
0810	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	43,366,539	16,647,345	2,291,975	5,644,783	9,926,103	8,388,069	468,265	
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		602,072	246,205	(40,611)	54,736	131,449	208,668	1,636	
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	23,596,471	10,933,728	5,315,275	4,989,723	4,729,532	(2,288,339)	316,552	
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		35,350,311	14,455,785	(2,384,466)	3,213,771	7,717,936	12,251,214	96,070	
0850	TOTAL ELECTRIC OPERATING EXPENSES		638,961,528	241,729,461	33,708,901	80,748,584	146,466,752	129,275,660	7,034,170	
0860	COST OF SERVICE		830,864,165	316,058,237	43,556,503	106,248,251	190,468,481	166,083,396	8,621,317	
0880	LESS: PRESENT OTHER REVENUE		69,914,288	30,741,491	3,073,106	7,987,721	15,923,297	12,702,614	86,059	
0890	SALES REVENUE		760,949,877	285,316,746	40,283,397	99,260,530	175,173,184	153,380,782	8,535,258	
0900	TOTAL REVENUE ADJUSTMENT		92,626,510	37,877,713	(6,247,887)	8,420,870	20,222,891	32,101,195	251,728	
0910	PERCENT CHANGE		12.55%	13.62%	-12.60%	8.61%	11.88%	23.96%	3.01%	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL		SMALL GENERAL SERVICE		
			WINTER	SUMMER	WINTER	SUMMER	
			TOTAL		TOTAL		
(a)							
SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN							
0510	RATE BASE						
0520	TOTAL ELECTRIC PLANT	TSFR 10 240	799,237,013	781,812,458	1,581,049,472	119,317,615	91,536,075
0530	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	320,269,996	303,088,457	623,358,452	45,784,055	34,032,092
0540	NET PLANT		478,967,018	478,724,001	957,691,019	73,533,560	57,503,982
0550	ADD: WORKING CAPITAL	TSFR 15 380	15,706,929	12,220,366	27,927,295	2,529,668	1,861,172
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0
0590	PENSION REGULATORY ASSET	TSFR 1 280	1,769,306	1,382,253	3,151,559	280,364	185,592
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	8,708,985	7,320,612	16,029,597	683,160	468,469
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	57,888	56,430	114,318	8,607	6,607
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	2,324,496	1,167,031	3,491,526	438,700	220,252
0630	LESS:						
0640	ACCUM. DEFERRED TAXES	TSFR 9 620	61,280,188	60,340,148	121,620,336	9,857,690	7,474,010
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	9,146,812	5,811,001	14,957,813	1,528,104	871,222
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(177,892)	(113,016)	(290,908)	(28,718)	(16,944)
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	38,821	57,069	95,890	5,743	6,637
0680	CUSTOMER DEPOSITS	TSFR 1 370	149,977	74,988	224,965	2,720,304	1,360,152
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	26,285,343	23,232,697	49,518,039	4,068,955	2,930,604
0700	TOTAL RATE BASE		410,813,174	411,407,805	822,220,978	59,322,988	47,420,394
0710	OPERATING INCOME @ 9.04% ROR		37,137,511	37,181,266	74,328,776	5,362,798	4,288,804
0720	OPERATING EXPENSES						
0730	FUEL						
0740	PURCHASED POWER	TSFR 4 4460	29,652,397	20,852,733	50,505,129	4,980,450	3,132,547
0750	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4470	3,366,224	2,244,552	5,610,776	542,906	317,334
0760	PLUS: CHANGE IN BAD DEBT	TSFR 4 4480	55,287,100	43,707,874	98,994,974	8,504,050	5,579,813
0770	DEPRECIATION EXPENSES		108,561	112,724	221,285	(23,982)	(12,919)
0780	AMORTIZATION EXPENSES	TSFR 5 1600	18,918,206	19,922,917	38,841,123	2,572,634	2,126,459
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 5 1820	3,091,184	2,172,367	5,263,551	389,156	242,461
0810	TAXES OTHER THAN INCOME TAXES	TSFR 1 140	6,374	3,187	9,561	115,613	57,806
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES	TSFR 6 320	8,653,541	7,983,804	16,647,345	1,322,112	969,863
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	120,787	125,418	246,205	(28,237)	(14,374)
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		4,863,725	6,070,003	10,933,728	3,077,078	2,238,197
0850	TOTAL ELECTRIC OPERATING EXPENSES		131,160,016	110,569,444	241,729,461	18,913,668	13,793,234
0860	COST OF SERVICE						
0870	LESS: PRESENT OTHER REVENUE		168,297,527	147,760,710	316,058,237	25,276,466	18,080,037
0880	SALES REVENUE		17,033,371	13,708,120	30,741,491	1,859,086	1,214,021
0890	TOTAL REVENUE ADJUSTMENT		151,264,156	134,052,590	285,316,746	23,417,380	16,866,017
0900	PERCENT CHANGE		18,582,570	18,285,143	37,877,713	(4,036,520)	(2,211,367)
0910			12.41%	15.02%	13.62%	-13.77%	-10.90%
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE		
			WINTER	SUMMER	TOTAL
0510	(b) SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN				
0520	RATE BASE		458,022,240	294,026,517	752,048,758
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	165,034,904	106,666,316	271,701,220
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	292,987,336	187,360,201	480,347,537
0550	NET PLANT		13,180,703	8,423,177	21,603,880
0560	ADD. WORKING CAPITAL	TSFR 15 380			
0570	PROFORMA CWC	TSFR 16 2450	0	0	0
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0
0590	PENSION REGULATORY ASSET	TSFR 1 280	1,017,733	639,617	1,657,350
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	2,516,024	1,588,283	4,104,307
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	33,060	21,223	54,283
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	2,280,847	1,145,117	3,425,963
0630	LESS:				
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	40,190,543	25,061,654	65,252,197
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	7,806,204	4,525,791	12,331,994
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(151,820)	(88,020)	(239,840)
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	7,421	9,299	16,720
0680	CUSTOMER DEPOSITS	TSFR 1 370	10,600	5,300	15,900
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	16,278,956	10,372,167	26,651,123
0700	TOTAL RATE BASE		247,873,798	159,291,427	407,165,225
0710	OPERATING INCOME @ 9.04% ROR		22,407,791	14,398,945	36,807,736
0720					
0730	OPERATING EXPENSES				
0740	FUEL	TSFR 4 4460	25,593,781	16,303,294	41,897,075
0750	PURCHASED POWER	TSFR 4 4470	2,749,252	1,609,700	4,358,952
0760	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	29,084,427	17,554,981	46,639,417
0770	PLUS: CHANGE IN BAD DEBT		119,539	67,999	187,538
0780	DEPRECIATION EXPENSES	TSFR 5 1600	9,596,787	6,565,649	16,162,436
0790	AMORTIZATION EXPENSES	TSFR 5 1820	892,006	577,956	1,469,963
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	450	225	675
0810	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	5,153,911	3,234,158	8,388,069
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		133,001	75,657	208,658
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(1,978,014)	(310,324)	(2,288,338)
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		7,809,078	4,442,137	12,251,214
0850	TOTAL ELECTRIC OPERATING EXPENSES		79,154,219	50,121,441	129,275,660
0860					
0870	COST OF SERVICE		101,562,010	64,521,385	166,083,395
0880	LESS: PRESENT OTHER REVENUE		7,874,438	4,828,176	12,702,614
0890	SALES REVENUE		93,687,572	59,693,210	153,380,782
0900					
0910	TOTAL REVENUE ADJUSTMENT		20,461,704	11,639,491	32,101,195
0920	PERCENT CHANGE		25.23%	22.01%	23.96%
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL				TIME OF DAY	TOTAL	
			WINTER	REGULAR SUMMER	TOTAL	WINTER			SUMMER
			(k)	(l)	(m)	(n)			(o)
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN	(b)					(r)		
0520	RATE BASE								
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	587,476,590	631,611,775	1,219,088,365	188,338	196,356	384,694	
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	235,702,668	245,039,957	480,742,625	77,229	75,968	153,196	
0550	NET PLANT		351,773,922	386,571,818	738,345,741	111,110	120,388	231,498	
0560	ADD: WORKING CAPITAL	TSFR 15 380	11,241,645	9,794,137	21,035,781	3,578	3,111	6,689	
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0	
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0	
0590	PENSION REGULATORY ASSET	TSFR 1 280	1,303,806	1,102,858	2,406,664	406	350	757	
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	6,233,120	5,824,302	12,057,421	1,913	1,663	3,576	
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	42,403	45,589	87,992	14	14	28	
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	1,754,514	880,867	2,635,382	544	273	817	
0630	LESS:								
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	45,271,564	48,736,821	94,008,386	14,685	15,234	29,918	
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	6,517,211	4,603,445	11,120,655	2,026	1,495	3,521	
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(126,750)	(69,530)	(216,281)	(38)	(28)	(66)	
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	27,806	46,285	74,071	10	16	26	
0680	CUSTOMER DEPOSITS	TSFR 1 370	120,524	60,262	180,787	27	14	41	
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	19,319,383	18,728,814	38,048,197	6,019	5,639	11,658	
0700	TOTAL RATE BASE		301,219,473	332,133,494	633,352,967	94,837	103,232	198,069	
0710	OPERATING INCOME @ 9.04% ROR		27,230,240	30,024,868	57,255,108	8,573	9,332	17,905	
0720	OPERATING EXPENSES								
0730	FUEL	TSFR 4 4460	21,215,657	16,515,480	37,731,336	6,589	5,368	11,957	
0750	PURCHASED POWER	TSFR 4 4470	2,400,775	1,779,897	4,180,672	747	566	1,313	
0760	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	41,098,141	34,871,098	75,970,240	12,736	10,782	23,518	
0770	PLUS: CHANGE IN BAD DEBT		52,898	96,258	149,156	36	23	59	
0780	DEPRECIATION EXPENSES	TSFR 5 1600	13,805,184	16,185,880	29,991,064	4,347	4,938	9,285	
0790	AMORTIZATION EXPENSES	TSFR 5 1820	2,384,414	1,760,712	4,145,126	629	479	1,108	
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	5,122	2,561	7,683	1	1	2	
0810	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	6,372,213	6,435,568	12,807,781	2,031	2,006	4,037	
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		58,855	107,099	165,953	40	25	65	
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	5,291,552	4,629,521	9,921,073	355	1,839	2,194	
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		3,455,611	6,288,227	9,743,838	2,334	1,490	3,824	
0850	TOTAL ELECTRIC OPERATING EXPENSES		96,141,621	86,672,301	184,813,922	29,844	27,518	57,362	
0860	COST OF SERVICE		123,371,862	118,697,169	242,069,030	38,417	36,850	75,267	
0870	LESS: PRESENT OTHER REVENUE		12,186,225	10,910,334	23,096,559	3,776	3,245	7,021	
0880	SALES REVENUE		111,185,637	107,786,834	218,972,471	34,641	33,605	68,246	
0900	TOTAL REVENUE ADJUSTMENT		9,054,552	16,476,700	25,531,252	6,116	3,904	10,020	
0910	PERCENT CHANGE		7.92%	16.12%	11.79%	18.93%	11.85%	15.36%	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			SEPARATELY METERED			(z)
			WINTER	ALL ELECTRIC SUMMER	TOTAL	WINTER	SUMMER	TOTAL	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN								
0520	RATE BASE								
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	155,633,340	118,549,330	274,182,670	55,938,745	31,454,997	87,393,742	
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	62,191,496	45,906,238	108,097,734	22,298,603	12,066,295	34,364,898	
0550	NET PLANT		93,441,844	72,643,092	166,084,936	33,640,142	19,388,703	53,028,844	
0560	ADD: WORKING CAPITAL	TSFR 15 380	3,302,874	1,925,415	5,227,989	1,159,133	497,703	1,656,835	
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0	
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0	
0590	PENSION REGULATORY ASSET	TSFR 1 280	340,654	217,369	558,023	124,640	61,676	186,315	
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	1,817,899	1,190,444	3,008,343	656,053	304,203	960,255	
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	11,233	8,557	19,790	4,038	2,270	6,308	
0620	REG ASSET - IATAN 1 & COMMISSION PLANT	TSFR 1 310	440,244	221,028	661,272	129,194	64,863	194,056	
0630	LESS:								
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	11,833,526	9,158,399	20,991,925	4,160,413	2,429,694	6,590,107	
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	1,934,596	952,754	2,887,350	692,979	253,308	946,287	
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(37,825)	(18,530)	(56,355)	(13,477)	(4,326)	(18,404)	
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	7,504	8,302	15,806	3,501	2,486	5,987	
0680	CUSTOMER DEPOSITS	TSFR 1 370	22,694	11,347	34,041	6,731	3,366	10,097	
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	5,123,120	3,587,585	8,710,714	1,834,620	970,449	2,805,269	
0700	TOTAL RATE BASE		80,470,634	62,506,039	142,976,672	29,028,231	16,665,040	45,693,271	
0710	OPERATING INCOME @ 8.04% ROR		7,274,545	5,650,546	12,925,091	2,624,152	1,506,520	4,130,672	
0720	OPERATING EXPENSES								
0730	FUEL	TSFR 4 4460	6,226,633	3,421,376	9,648,009	2,203,318	910,509	3,113,827	
0750	PURCHASED POWER	TSFR 4 4470	710,983	367,649	1,078,633	253,719	96,439	350,158	
0760	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	10,437,131	6,883,755	17,320,886	3,738,092	1,942,238	5,680,330	
0770	PLUS: CHANGE IN BAD DEBT		42,329	12,996	55,325	13,299	3,447	16,745	
0780	DEPRECIATION EXPENSES	TSFR 5 1600	3,744,651	2,968,731	6,713,382	1,364,024	763,368	2,127,391	
0790	AMORTIZATION EXPENSES	TSFR 5 1820	533,218	324,748	857,966	172,924	86,427	259,351	
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	964	482	1,447	286	143	429	
0810	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	1,679,805	1,226,622	2,906,427	599,492	329,607	929,100	
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		47,086	14,460	61,546	14,796	3,635	18,631	
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(421,901)	1,145,829	723,928	(6,282)	292,815	286,533	
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		2,765,217	848,965	3,614,203	868,756	225,165	1,093,921	
0850	TOTAL ELECTRIC OPERATING EXPENSES		25,766,127	17,215,634	42,981,760	9,222,424	4,653,992	13,876,416	
0860	COST OF SERVICE		33,040,672	22,868,180	55,908,851	11,846,576	6,160,512	18,007,088	
0880	LESS: PRESENT OTHER REVENUE		3,556,431	2,219,092	5,775,523	1,286,939	575,449	1,862,388	
0890	SALES REVENUE		29,484,241	20,647,088	50,131,328	10,559,637	5,585,063	16,144,700	
0900	TOTAL REVENUE ADJUSTMENT		7,245,550	2,224,550	9,470,100	2,276,353	589,988	2,866,341	
0920	PERCENT CHANGE		28.09%	10.78%	20.39%	23.79%	10.59%	18.93%	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	REGULAR (PRIMARY & SECONDARY)				SMALL GENERAL SERVICE				OTHER (UNMETERED)			
			WINTER		SUMMER		TOTAL		WINTER		SUMMER		TOTAL	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN													
0520	RATE BASE													
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	107,593,005	84,261,119	191,854,124	2,218,775	1,580,290	3,799,065						
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	41,307,292	31,395,836	72,703,128	820,466	570,262	1,390,728						
0550	NET PLANT		66,285,713	52,865,283	119,150,996	1,398,309	1,010,028	2,408,337						
0560	ADD: WORKING CAPITAL	TSFR 15 380	2,293,368	1,539,758	3,833,126	47,961	29,074	77,035						
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0						
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0						
0590	PENSION REGULATORY ASSET	TSFR 1 280	254,511	171,106	425,617	6,257	3,765	10,022						
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	596,169	426,329	1,022,498	9,021	5,778	14,799						
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	7,766	6,082	13,848	160	114	274						
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	402,669	202,163	604,832	9,143	4,590	13,734						
0630	LESS:													
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	8,923,951	6,882,446	15,806,397	181,534	129,087	310,621						
0650	DEFERRED GAIN ON EMISSION CR	TSFR 1 340	1,386,571	807,912	2,194,483	28,556	14,908	43,464						
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(26,867)	(15,713)	(42,580)	(555)	(290)	(845)						
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	5,095	6,052	11,147	81	100	181						
0680	CUSTOMER DEPOSITS	TSFR 1 370	2,492,031	1,246,016	3,738,047	130,070	65,035	195,105						
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	3,681,916	2,700,212	6,382,128	83,384	54,721	138,105						
0700	TOTAL RATE BASE		53,377,598	43,583,797	96,961,395	1,047,782	789,780	1,837,571						
0710	OPERATING INCOME @ 9.04% ROR		4,825,335	3,539,975	8,365,310	94,719	71,397	166,116						
0720	OPERATING EXPENSES													
0730	FUEL	TSFR 4 4460	4,525,126	2,904,955	7,430,081	93,413	53,691	147,104						
0740	PURCHASED POWER	TSFR 4 4470	491,430	294,168	785,598	10,123	5,430	15,553						
0750	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	7,711,210	5,134,099	12,845,309	196,688	117,876	314,564						
0760	PLUS: CHANGE IN BAD DEBT		(23,517)	(12,806)	(36,324)	(100)	115	15						
0770	DEPRECIATION EXPENSES	TSFR 5 1600	2,303,665	1,957,973	4,261,638	45,486	35,007	80,492						
0780	AMORTIZATION EXPENSES	TSFR 5 1820	353,791	223,674	577,465	12,714	7,010	19,724						
0790	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	105,911	52,956	158,867	5,528	2,764	8,292						
0800	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	1,194,834	892,842	2,087,676	25,523	17,301	42,824						
0810	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		(26,166)	(14,248)	(40,414)	(111)	127	16						
0820	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	2,907,082	2,117,324	5,024,406	32,114	14,664	46,778						
0830	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		(1,536,317)	(836,577)	(2,372,894)	(6,532)	7,485	954						
0840	TOTAL ELECTRIC OPERATING EXPENSES		18,007,349	12,714,359	30,721,708	414,846	261,470	676,316						
0850	COST OF SERVICE		22,832,684	16,654,335	39,487,019	509,566	332,867	842,433						
0860	LESS: PRESENT OTHER REVENUE		1,642,763	1,114,252	2,757,015	29,676	17,943	47,621						
0870	SALES REVENUE		21,189,921	15,540,083	36,730,004	479,888	314,924	794,812						
0900	TOTAL REVENUE ADJUSTMENT		(4,025,528)	(2,192,038)	(6,217,566)	(17,115)	19,613	2,499						
0910	PERCENT CHANGE		-14.99%	-11.63%	-13.60%	-3.25%	6.26%	0.30%						
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KANSAS CITY POWER & LIGHT COMPANY
 MISSOURI CUSTOMERS
 CLASS COST OF SERVICE
 DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	SMALL GENERAL SERVICE				SEPARATELY METERED			
		ALL ELECTRIC		TOTAL	WINTER	TOTAL	WINTER	TOTAL	TOTAL
		(a)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN								
0520	RATE BASE								
0530	TOTAL ELECTRIC PLANT	5,957,739	3,921,201	9,878,940	3,548,096	1,773,465	5,321,561		
0540	LESS: ACCUM. PROV. FOR DEPREC	2,256,572	1,406,900	3,663,472	1,409,725	659,095	2,068,820		
0550	NET PLANT	3,701,168	2,514,301	6,215,468	2,138,371	1,114,370	3,252,741		
0560	ADD: WORKING CAPITAL	131,547	67,517	199,064	56,793	24,822	81,615		
0570	PROFORMA CWC	0	0	0	0	0	0		
0580	PRIOR NET PREPAID PENSION ASSET	0	0	0	0	0	0		
0590	PENSION REGULATORY ASSET	12,949	7,505	20,454	6,847	3,215	9,862		
0600	REG ASSET - DSM PROGRAMS	45,455	22,948	68,403	42,515	13,414	55,929		
0610	REG ASSET - ERPP PROGRAMS	430	283	713	256	128	384		
0620	REG ASSET - IATAN 1 & COMMON PLANT	19,941	10,012	29,953	6,946	3,487	10,433		
0630	LESS:								
0640	ACCUM. DEFERRED TAXES	483,429	321,194	804,622	268,776	141,284	410,060		
0650	DEFERRED GAIN ON EMISSION CR.	80,768	35,951	116,717	32,211	12,451	44,862		
0660	DEFERRED GAIN ON SO2 ALLOWANCE	(1,571)	(699)	(2,270)	(626)	(242)	(869)		
0670	CUST. ADVANCES FOR CONSTRUCTION	306	321	627	261	164	425		
0680	CUSTOMER DEPOSITS	66,290	33,145	99,436	31,912	15,956	47,867		
0690	REGULATORY PLAN ADDITIONAL AMORT	198,525	123,110	321,635	105,130	52,561	157,691		
0700	TOTAL RATE BASE	3,083,744	2,109,545	5,193,289	1,813,864	937,263	2,751,127		
0710	OPERATING INCOME @ 9.04% ROR	278,770	190,703	469,473	163,973	84,729	248,702		
0720	OPERATING EXPENSES								
0730	FUEL	259,278	129,147	388,425	102,633	44,755	147,388		
0740	PURCHASED POWER	28,940	13,107	42,047	12,413	4,630	17,042		
0750	OTHER OPERATION & MAINTENANCE EXPENSES	383,402	226,609	610,011	212,750	101,229	313,979		
0760	PLUS: CHANGE IN BAD DEBT	(578)	(281)	(659)	614	54	688		
0770	DEPRECIATION EXPENSES	135,932	91,275	227,207	87,251	42,204	129,456		
0780	AMORTIZATION EXPENSES	14,851	8,164	23,014	7,800	3,613	11,413		
0800	INTEREST ON CUSTOMER DEPOSITS	2,817	1,409	4,226	1,356	678	2,034		
0810	TAXES OTHER THAN INCOME TAXES	64,872	41,354	106,226	36,882	18,366	55,248		
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES	(643)	(313)	(956)	683	60	743		
0830	FEDERAL AND STATE INCOME TAXES	122,030	80,808	202,837	15,853	25,401	41,254		
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES	(37,778)	(18,360)	(56,138)	40,115	3,498	43,613		
0850	TOTAL ELECTRIC OPERATING EXPENSES	973,122	572,918	1,546,040	518,351	244,486	762,837		
0860	COST OF SERVICE	1,251,892	763,621	2,015,513	682,324	329,215	1,011,539		
0870	LESS: PRESENT OTHER REVENUE	109,356	55,106	164,463	77,289	26,720	104,009		
0880	SALES REVENUE	1,142,536	708,514	1,851,050	605,035	302,495	907,530		
0900	TOTAL REVENUE ADJUSTMENT	(96,989)	(48,107)	(147,096)	105,111	9,165	114,276		
0910	PERCENT CHANGE	-7.33%	-5.93%	-6.80%	18.21%	2.86%	12.74%		
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE				TOTAL	(aw)	(ax)
			PRIMARY		SECONDARY				
			WINTER	SUMMER	WINTER	SUMMER			
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN		(a)	(b)	(c)	(d)	(e)	(f)	
0520	RATE BASE								
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	2,699,158	1,787,630	4,466,788	244,190,953	201,367,966	445,556,919	
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	1,036,007	669,362	1,705,369	89,485,748	73,225,390	162,711,139	
0550	NET PLANT		1,663,150	1,098,269	2,761,419	154,705,204	128,142,576	282,847,780	
0560	ADD: WORKING CAPITAL	TSFR 15 380	66,496	38,451	104,947	5,583,114	3,917,589	9,500,703	
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0	
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0	
0590	PENSION REGULATORY ASSET	TSFR 1 280	6,075	3,560	9,635	501,030	360,353	861,383	
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	16,347	10,426	26,773	1,430,654	1,087,035	2,517,688	
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	195	128	322	17,625	14,535	32,160	
0620	REG ASSET - IATAN 1 & COMMON PLANT	TSFR 1 310	11,860	5,964	17,844	1,018,944	511,569	1,530,513	
0630	LESS:								
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	231,886	149,731	381,617	21,042,310	16,810,586	37,852,896	
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	40,474	20,633	61,107	3,310,893	1,990,698	5,301,589	
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(787)	(401)	(1,188)	(64,382)	(38,716)	(103,108)	
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	81	80	160	9,258	13,064	22,312	
0680	CUSTOMER DEPOSITS	TSFR 1 370	3,626	1,813	5,438	504,406	252,203	756,608	
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	92,224	57,626	149,850	8,159,005	6,303,987	14,462,993	
0700	TOTAL RATE BASE		1,395,640	927,317	2,323,957	130,295,092	108,701,845	238,996,937	
0710	OPERATING INCOME @ 9.04% ROR		126,256	63,829	210,086	11,778,676	9,826,647	21,605,323	
0720	OPERATING EXPENSES								
0730	FUEL	TSFR 4 4460	132,560	74,315	206,875	10,831,619	7,154,464	17,986,083	
0740	PURCHASED POWER	TSFR 4 4470	14,372	7,551	21,922	1,176,665	730,368	1,907,033	
0750	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	179,003	105,974	284,977	15,117,309	10,769,073	25,886,382	
0760	PLUS: CHANGE IN BAD DEBT		(381)	(213)	(594)	10,023	28,273	38,295	
0770	DEPRECIATION EXPENSES		56,088	39,607	95,695	5,389,050	4,808,971	10,198,022	
0780	AMORTIZATION EXPENSES		5,250	3,345	8,594	466,298	362,270	828,567	
0790	INTEREST ON CUSTOMER DEPOSITS	TSFR 5 1820	154	77	231	21,437	10,719	32,156	
0800	TAXES OTHER THAN INCOME TAXES	TSFR 1 140	30,113	19,056	49,169	2,678,650	2,104,933	4,783,583	
0810	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES	TSFR 6 320	(424)	(237)	(661)	11,151	31,457	42,608	
0820	FEDERAL AND STATE INCOME TAXES		58,375	39,242	97,617	2,737,242	1,382,650	4,119,893	
0830	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		(24,878)	(13,941)	(38,819)	654,743	1,846,959	2,501,702	
0840	TOTAL ELECTRIC OPERATING EXPENSES		450,232	274,774	725,006	39,074,186	29,230,137	68,304,323	
0860	COST OF SERVICE		576,488	358,604	935,092	50,852,862	39,056,784	89,909,646	
0870	LESS: PRESENT OTHER REVENUE		45,729	26,956	72,685	3,896,683	2,776,492	6,673,185	
0880	SALES REVENUE		530,759	331,648	862,407	46,956,169	36,280,292	83,236,461	
0900	TOTAL REVENUE ADJUSTMENT		(65,185)	(36,529)	(101,714)	1,715,587	4,839,487	6,555,074	
0910	PERCENT CHANGE		-10.16%	-9.24%	-8.61%	3.49%	14.14%	7.86%	
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KANSAS CITY POWER & LIGHT COMPANY
 MISSOURI CUSTOMERS
 CLASS COST OF SERVICE
 DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	ALL ELECTRIC				MEDIUM GENERAL SERVICE				SEPARATELY METERED			
			WINTER		SUMMER		TOTAL		WINTER		SUMMER		TOTAL	
			(ay)	(az)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)				
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN													
0520	RATE BASE													
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	37,036,224	24,849,283	61,885,507	8,601,281	4,911,628	13,512,909						
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	13,489,578	8,899,507	22,389,085	3,205,579	1,774,934	4,980,513						
0550	NET PLANT		23,546,646	15,949,776	39,486,422	5,395,702	3,136,693	8,532,396						
0560	ADD: WORKING CAPITAL	TSFR 15 380	893,323	498,533	1,389,656	167,885	92,340	260,235						
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0						
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0						
0590	PENSION REGULATORY ASSET	TSFR 1 280	76,457	45,484	121,941	16,039	9,079	25,118						
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	237,920	139,862	377,782	79,582	37,894	117,476						
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	2,673	1,794	4,467	621	355	975						
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	152,616	76,622	229,239	25,098	12,601	37,696						
0630	LESS:													
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	3,158,841	2,100,426	5,259,267	694,179	398,246	1,092,425						
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	535,672	258,022	793,694	97,895	48,636	146,531						
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(10,418)	(5,016)	(15,436)	(1,904)	(946)	(2,850)						
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	1,349	1,504	2,853	507	370	877						
0680	CUSTOMER DEPOSITS	TSFR 1 370	49,316	24,658	73,974	10,869	5,434	16,303						
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	1,248,967	789,488	2,038,465	268,677	153,558	422,235						
0700	TOTAL RATE BASE		19,915,909	13,640,782	33,456,690	4,614,716	2,683,662	7,298,378						
0710	OPERATING INCOME @ 9.04% ROR		1,800,398	1,224,087	3,024,485	417,170	242,603	659,773						
0720	OPERATING EXPENSES													
0730	FUEL	TSFR 4 4460	1,732,233	927,896	2,660,129	315,277	174,875	490,152						
0740	PURCHASED POWER	TSFR 4 4470	191,065	94,613	285,678	36,104	17,822	53,926						
0750	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	2,268,272	1,371,532	3,637,804	494,904	272,325	767,129						
0760	PLUS: CHANGE IN BAD DEBT		5,351	3,592	8,933	1,735	826	2,561						
0780	DEPRECIATION EXPENSES	TSFR 5 1600	825,365	577,349	1,402,714	205,125	116,935	322,060						
0790	AMORTIZATION EXPENSES	TSFR 5 1820	70,166	43,035	113,201	15,151	8,058	23,209						
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	2,096	1,048	3,144	462	231	693						
0810	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	406,202	263,221	669,423	91,029	51,579	142,608						
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		5,953	3,986	9,939	1,951	919	2,850						
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	170,359	155,203	325,562	20,812	25,939	46,651						
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		349,549	234,030	583,579	113,373	53,936	167,308						
0850	TOTAL ELECTRIC OPERATING EXPENSES		6,024,612	3,675,485	9,700,107	1,295,803	723,344	2,019,147						
0860	COST OF SERVICE		7,825,010	4,899,562	12,724,592	1,712,973	965,947	2,678,921						
0880	LESS: PRESENT OTHER REVENUE		637,038	355,913	992,951	166,701	82,199	249,900						
0890	SALES REVENUE		7,187,972	4,543,669	11,731,641	1,546,272	883,749	2,430,021						
0900	TOTAL REVENUE ADJUSTMENT		915,904	613,217	1,529,122	297,064	141,325	438,389						
0920	PERCENT CHANGE		13.26%	14.31%	13.66%	20.98%	17.14%	19.57%						
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	WINTER		TOTAL		WINTER		SEPARATELY METERED		(bt)	(bu)	(bv)
			(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)			
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN												
0520	RATE BASE												
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	227,968,385	131,126,540	359,094,925	20,407,028	10,775,716	31,182,745					
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	82,748,449	46,658,514	129,406,963	7,807,583	4,065,832	11,873,415					
0550	NET PLANT		145,219,937	84,468,025	229,687,962	12,599,445	6,709,884	19,309,329					
0560	ADD: WORKING CAPITAL	TSFR 15 380	6,060,866	3,116,463	9,177,349	452,107	240,454	692,561					
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0					
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0					
0590	PENSION REGULATORY ASSET	TSFR 1 280	483,085	260,580	743,664	38,765	20,514	59,279					
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	1,336,260	669,727	2,005,986	203,925	94,056	297,981					
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	16,465	9,465	25,919	1,473	778	2,251					
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	1,027,111	515,669	1,542,780	67,244	33,761	101,005					
0630	LESS:												
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	19,699,746	11,324,692	31,024,439	1,650,279	878,840	2,529,119					
0650	DEFERRED GAIN ON EMISSION CR	TSFR 1 340	3,655,274	1,983,010	5,338,283	269,463	129,898	399,359					
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(71,080)	(32,732)	(103,822)	(5,241)	(2,526)	(7,767)					
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	6,272	6,162	12,435	924	597	1,522					
0680	CUSTOMER DEPOSITS	TSFR 1 370	25,300	12,650	37,950	4,319	2,159	6,478					
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	7,840,539	4,371,593	12,212,131	643,688	342,399	986,087					
0700	TOTAL RATE BASE		122,987,692	71,674,554	194,662,246	10,798,527	5,748,081	16,547,608					
0710	OPERATING INCOME @ 9.04% ROR		11,118,087	6,479,380	17,597,467	976,277	519,626	1,495,904					
0720	OPERATING EXPENSES												
0730	FUEL	TSFR 4 4460	11,776,032	6,058,443	17,834,475	862,491	467,564	1,330,055					
0740	PURCHASED POWER	TSFR 4 4470	1,297,611	603,896	1,901,506	98,713	47,279	145,992					
0750	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	13,946,250	7,552,784	21,499,035	1,169,208	599,845	1,769,053					
0770	PLUS: CHANGE IN BAD DEBT		51,907	17,359	69,266	4,090	1,105	5,195					
0780	DEPRECIATION EXPENSES	TSFR 5 1600	4,959,435	2,844,370	7,703,806	470,505	245,925	716,431					
0790	AMORTIZATION EXPENSES	TSFR 5 1820	429,864	227,786	657,650	36,740	18,575	55,315					
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	1,075	538	1,613	184	92	275					
0810	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	2,528,821	1,428,114	3,952,935	218,015	114,807	332,822					
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		57,753	19,314	77,066	4,590	1,229	5,780					
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(393,492)	737,994	344,502	28,700	86,984	115,684					
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		3,390,909	1,133,981	4,524,889	267,177	72,174	339,351					
0850	TOTAL ELECTRIC OPERATING EXPENSES		37,944,166	20,622,578	58,566,743	3,160,374	1,655,578	4,815,952					
0860	COST OF SERVICE		49,082,263	27,101,967	76,184,210	4,136,651	2,175,205	6,311,856					
0880	LESS: PRESENT OTHER REVENUE		3,938,904	1,942,865	5,881,769	432,142	204,654	636,796					
0890	SALES REVENUE		45,123,349	25,159,102	70,282,452	3,704,509	1,970,551	5,675,060					
0900	TOTAL REVENUE ADJUSTMENT		8,885,015	2,971,308	11,856,323	700,069	189,113	889,182					
0920	PERCENT CHANGE		22.11%	12.31%	18.44%	20.37%	9.52%	16.40%					
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DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	WINTER		PRIMARY SUMMER		TOTAL		WINTER		SECONDARY SUMMER		TOTAL		
			(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)					
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN														
0520	RATE BASE														
0530	TOTAL ELECTRIC PLANT	TSFR 10 240	269,755,834	174,660,423	444,416,257	95,732,482	64,789,069	160,521,551							
0540	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	96,442,409	62,498,917	158,939,326	34,508,811	23,594,466	58,101,277							
0550	NET PLANT		173,313,426	112,163,506	285,476,931	61,223,671	41,194,603	102,420,274							
0560	ADD: WORKING CAPITAL	TSFR 15 380	7,640,124	4,885,558	12,525,682	2,601,360	1,715,695	4,317,075							
0570	PROFORMA CWC	TSFR 16 2450	0	0	0	0	0	0							
0580	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0							
0590	PENSION REGULATORY ASSET	TSFR 1 280	596,275	377,610	973,885	203,911	132,399	336,310							
0600	REG ASSET - DSM PROGRAMS	TSFR 1 290	1,422,950	896,613	2,319,564	477,617	310,769	788,386							
0610	REG ASSET - ERPP PROGRAMS	TSFR 1 300	19,471	12,607	32,077	6,910	4,676	11,596							
0620	REG ASSET - IATAN 1 & COMMONION PLANT	TSFR 1 310	1,336,859	671,180	2,008,039	457,329	229,608	686,935							
0630	LESS:														
0640	ACCUM. DEFERRED TAXES	TSFR 8 620	23,719,018	14,914,610	38,633,628	8,425,188	5,521,827	13,947,016							
0650	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	4,530,829	2,615,720	7,146,549	1,520,149	909,438	2,429,587							
0660	DEFERRED GAIN ON SO2 ALLOWANCE	TSFR 1 350	(86,116)	(50,872)	(138,980)	(29,566)	(17,667)	(47,252)							
0670	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	4,782	10,862	15,644	2,313	2,815	5,128							
0680	CUSTOMER DEPOSITS	TSFR 1 370	6,011	3,006	9,017	3,975	1,988	5,963							
0690	REGULATORY PLAN ADDITIONAL AMORT	TSFR 1 380	9,569,185	6,149,084	15,718,269	3,318,237	2,201,243	5,519,481							
0700	TOTAL RATE BASE		146,587,388	95,369,436	241,956,825	51,732,521	34,968,124	86,700,644							
0710	OPERATING INCOME @ 9.04% ROR		13,251,500	8,621,397	21,872,897	4,676,620	3,161,118	7,837,738							
0720	OPERATING EXPENSES														
0730	FUEL	TSFR 4 4460	14,817,008	9,429,273	24,246,281	5,002,309	3,274,939	8,277,248							
0740	PURCHASED POWER	TSFR 4 4470	1,595,953	930,438	2,526,392	535,650	323,689	859,339							
0750	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	17,101,224	10,413,825	27,515,049	5,883,583	3,661,480	9,546,063							
0770	PLUS: CHANGE IN BAD DEBT		67,951	42,477	110,428	24,996	14,676	39,673							
0780	DEPRECIATION EXPENSES	TSFR 5 1600	5,866,421	3,919,549	9,785,970	1,998,453	1,444,366	3,442,819							
0790	AMORTIZATION EXPENSES	TSFR 5 1820	521,466	338,091	859,557	179,638	121,242	300,880							
0800	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	255	128	383	169	84	253							
0810	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	3,051,949	1,917,743	4,969,692	1,067,114	702,042	1,769,156							
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		75,603	47,260	122,864	27,811	16,329	44,140							
0830	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(962,882)	(270,675)	(1,233,557)	(400,877)	(36,966)	(437,843)							
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		4,439,000	2,774,857	7,213,857	1,632,926	968,751	2,591,677							
0850	TOTAL ELECTRIC OPERATING EXPENSES		46,353,949	29,542,966	75,896,915	15,951,774	10,480,633	26,432,407							
0860	COST OF SERVICE		59,605,449	38,164,364	97,769,812	20,628,394	13,641,752	34,270,146							
0880	LESS: PRESENT OTHER REVENUE		4,533,448	2,775,504	7,308,952	1,531,495	973,301	2,504,796							
0890	SALES REVENUE		55,072,001	35,388,860	90,460,860	19,098,899	12,668,451	31,765,350							
0910	TOTAL REVENUE ADJUSTMENT		11,631,272	7,270,608	18,902,081	4,278,668	2,512,164	6,790,832							
0920	PERCENT CHANGE		24.24%	29.54%	23.97%	26.17%	22.57%	24.71%							
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KANSAS CITY POWER & LIGHT COMPANY
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LINE NO.	DESCRIPTION	ALLOCATION BASIS		LARGE POWER SERVICE			LIGHTING COL. 608
		(a)	(b)	(c)	(d)	(e)	
		WINTER	SUBSTATION SUMMER	TOTAL	WINTER	TRANSMISSION SUMMER	TOTAL
		(ce)	(cf)	(cg)	(ch)	(ci)	(cj)
0510	SCHEDULE 1 - SUMMARY AT EQUALIZED CLAIMED RATE OF RETURN						
0520	RATE BASE						
0530	TOTAL ELECTRIC PLANT	76,595,541	45,225,904	121,821,445	15,938,383	9,351,121	25,289,504
0540	LESS: ACCUM. PROV. FOR DEPREC	28,254,371	17,052,705	45,307,076	5,831,314	3,522,228	9,353,542
0550	NET PLANT	48,341,170	28,173,199	76,514,370	10,107,069	5,828,893	15,935,962
0560	ADD: WORKING CAPITAL	2,433,377	1,500,957	3,934,334	505,521	320,967	826,788
0570	PROFORMA CWC	0	0	0	0	0	0
0580	PRIOR NET PREPAID PENSION ASSET	0	0	0	0	0	0
0590	PENSION REGULATORY ASSET	180,041	106,973	287,014	37,505	22,635	60,141
0600	REG ASSET - DSM PROGRAMS	518,776	319,112	837,888	98,681	61,789	158,470
0610	REG ASSET - ERPP PROGRAMS	5,529	3,264	8,793	1,150	675	1,825
0620	REG ASSET - IATAAN 1 & COMMONION PLANT	399,307	200,475	599,782	87,352	43,856	131,208
0630	LESS:						
0640	ACCUM. DEFERRED TAXES	6,641,115	3,825,099	10,466,214	1,405,221	800,118	2,205,340
0650	DEFERRED GAIN ON EMISSION CR	1,454,378	823,988	2,278,365	300,848	176,644	477,493
0660	DEFERRED GAIN ON SO2 ALLOWANCE	(28,286)	(16,025)	(44,311)	(5,951)	(3,435)	(9,386)
0670	CUST. ADVANCES FOR CONSTRUCTION	318	400	719	7	4	11
0680	CUSTOMER DEPOSITS	421	210	631	193	96	289
0690	REGULATORY PLAN ADDITIONAL AMORT	2,804,929	1,670,105	4,475,034	586,595	351,725	938,320
0700	TOTAL RATE BASE	41,005,324	24,000,204	65,005,528	8,548,565	4,953,663	13,502,228
0710	OPERATING INCOME @ 9.04% ROR	3,706,881	2,169,618	5,876,500	772,790	447,811	1,220,601
0720							
0730	OPERATING EXPENSES						
0740	FUEL	4,781,069	2,962,663	7,743,732	993,396	636,418	1,629,814
0750	PURCHASED POWER	511,811	292,804	804,614	105,838	62,769	168,607
0760	OTHER OPERATION & MAINTENANCE EXPENSES	5,041,504	2,873,639	7,915,143	1,058,116	606,047	1,664,163
0770	PLUS: CHANGE IN BAD DEBT	22,447	9,579	32,027	4,144	1,267	5,411
0780	DEPRECIATION EXPENSES	1,603,367	996,596	2,599,963	328,546	205,138	533,684
0790	AMORTIZATION EXPENSES	158,201	98,075	256,276	32,701	20,548	53,249
0800	INTEREST ON CUSTOMER DEPOSITS	18	9	27	8	4	12
0810	TAXES OTHER THAN INCOME TAXES	872,419	508,405	1,380,825	182,429	105,968	288,396
0820	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES	24,975	10,658	35,633	4,611	1,409	6,020
0830	FEDERAL AND STATE INCOME TAXES	(534,391)	(36,965)	(571,356)	(79,865)	36,282	(43,583)
0840	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES	1,466,410	625,781	2,092,191	270,742	82,747	353,489
0850	TOTAL ELECTRIC OPERATING EXPENSES	13,947,830	8,339,244	22,287,074	2,900,666	1,758,597	4,659,263
0860							
0870	COST OF SERVICE	17,654,712	10,508,863	28,163,574	3,673,456	2,206,408	5,879,864
0880	LESS: PRESENT OTHER REVENUE	1,511,970	897,187	2,409,157	297,526	182,184	479,709
0890	SALES REVENUE	16,142,742	9,611,675	25,754,417	3,375,930	2,024,225	5,400,155
0900							
0910	TOTAL REVENUE ADJUSTMENT	3,842,355	1,639,700	5,482,054	709,409	216,818	926,228
0920	PERCENT CHANGE	27.82%	16.49%	24.17%	23.93%	10.90%	16.70%
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KANSAS CITY POWER & LIGHT COMPANY
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MISSOURI RETAIL COL. 601	RESIDENTIAL COL. 602	SMALL GEN. SERVICE COL. 603	MEDIUM GEN. SERVICE COL. 604	LARGE GEN. SERVICE COL. 605	PWR SERVICE COL. 606	TOTAL LIGHTING
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES								
1020	PROPOSED SALES REVENUE		760,949,897	285,316,746	40,283,397	98,260,530	175,173,184	153,380,782	8,536,268
1030	PLUS: OTHER REVENUE		59,914,288	30,741,491	3,073,106	7,987,721	15,323,297	12,702,614	86,059
1040	TOTAL OPERATING REVENUE		820,864,185	316,058,237	43,356,503	106,248,251	190,496,481	166,083,396	8,621,317
1050	OPERATING EXPENSES								
1070	FUEL	TSFR 4 4460	167,502,786	50,505,129	8,112,997	21,343,239	43,971,773	41,697,075	1,672,572
1080	PURCHASED POWER	TSFR 4 4470	17,930,093	5,610,776	860,240	2,268,559	4,666,459	4,358,952	165,106
1090	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	247,431,627	98,994,974	14,083,864	30,576,291	53,718,486	46,639,417	3,418,595
1100	PLUS: CHANGE IN BAD DEBT		541,132	221,285	(36,501)	49,185	118,144	187,538	1,471
1110	DEPRECIATION EXPENSES	TSFR 5 1600	92,323,818	38,841,123	4,689,082	11,988,491	19,789,601	16,162,436	833,075
1120	AMORTIZATION EXPENSES	TSFR 5 1820	10,089,113	5,263,551	631,617	973,572	1,690,075	1,489,963	60,336
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	227,566	9,561	173,419	36,224	7,194	676	491
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	43,366,539	16,647,345	2,291,975	5,644,783	9,926,103	8,388,059	468,265
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		602,072	246,205	(40,611)	54,736	131,449	208,658	1,636
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	23,598,471	10,893,728	5,315,275	4,589,723	4,728,532	(2,288,339)	316,552
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		35,350,311	14,465,785	(2,384,466)	3,213,771	7,717,936	12,251,214	96,070
1180	TOTAL ELECTRIC OPERATING EXPENSES		638,961,528	241,729,481	33,706,901	80,748,584	146,466,752	129,275,960	7,034,170
1190	RATE BASE								
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	4,016,606,546	1,581,049,472	210,853,690	525,424,123	807,017,617	752,048,758	40,212,887
1210	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	1,517,382,643	623,358,452	79,826,148	191,796,106	332,716,953	271,701,220	17,983,764
1220	NET PLANT		2,499,223,903	957,691,019	131,027,542	333,628,017	574,300,664	480,347,537	22,229,123
1240	ADD: WORKING CAPITAL	TSFR 15 380	88,558,503	27,927,295	4,190,840	11,255,541	22,691,206	21,803,880	889,742
1250	PRIOR NET PREPAID PENSION ASSET		0	0	0	0	0	0	0
1260	PENSION REGULATORY ASSET	TSFR 1 270	8,257,718	3,151,559	465,956	1,018,077	1,843,056	1,657,350	121,720
1270	REG ASSET - DSM PROGRAMS	TSFR 1 280	29,779,638	16,029,597	1,161,629	3,039,720	5,639,028	4,104,307	(193,442)
1280	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	13,290,035	3,481,526	658,952	1,815,284	3,734,722	3,425,963	163,577
1300	LESS:								
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	330,262,211	121,620,336	17,331,700	44,586,205	77,788,804	65,252,197	3,672,968
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	49,523,637	14,957,613	2,399,326	6,302,921	13,036,321	12,331,994	495,462
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(963,168)	(290,908)	(46,663)	(122,583)	(253,538)	(239,640)	(9,636)
1340	CURT. ADVANCES FOR CONSTRUCTION	TSFR 1 360	184,485	95,890	12,379	26,202	30,034	16,720	3,260
1350	CUSTOMER DEPOSITS	TSFR 1 370	5,354,483	224,965	4,080,455	852,323	169,276	15,900	11,563
1360	CUSTOMER DEPOSITS	TSFR 1 380	132,221,058	49,576,039	6,999,559	17,073,544	30,437,725	26,651,123	1,483,069
1370	TOTAL RATE BASE		2,122,817,005	822,220,978	106,743,382	282,075,961	487,054,521	407,165,225	17,556,937
1380	OPERATING INCOME		191,902,657	74,328,776	9,649,602	25,499,667	44,029,729	36,807,736	1,587,147
1400	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%	9.040%
1420	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1430									
1440									
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1460									
1470									
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1490									
1500									

HIGHLY CONFIDENTIAL

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL		SMALL GENERAL SERVICE	
			WINTER	SUMMER	WINTER	SUMMER
			TOTAL		TOTAL	
1010	(a) SCHEDULE 1 - SUMMARY AT PROPOSED RATES					
1020	PROPOSED SALES REVENUE		151,264,156	134,052,690	23,417,580	16,866,017
1030	TOTAL SALES REVENUE		17,033,371	13,708,120	1,859,086	1,214,021
1040	TOTAL OPERATING REVENUE		168,297,527	147,760,710	25,276,466	18,080,037
1050	OPERATING EXPENSES					
1070	FUEL	TSFR 4 4460	29,652,397	20,852,733	4,980,450	3,132,547
1080	PURCHASED POWER	TSFR 4 4470	3,366,224	2,244,552	542,906	317,334
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	55,287,100	43,707,874	8,504,050	5,579,813
1100	PLUS: CHANGE IN BAD DEBT		108,561	112,724	(23,582)	(12,919)
1110	DEPRECIATION EXPENSES	TSFR 5 1600	18,918,206	19,922,917	2,572,634	2,126,459
1120	AMORTIZATION EXPENSES	TSFR 5 1820	3,091,184	2,172,367	389,156	242,461
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	6,374	3,187	115,613	57,806
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	8,653,541	7,993,804	1,322,112	969,863
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		120,787	125,418	(26,237)	(14,374)
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	4,863,725	6,070,003	3,077,078	2,238,197
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		7,081,918	7,363,867	(1,540,512)	(843,954)
1180	TOTAL ELECTRIC OPERATING EXPENSES		131,160,016	110,569,444	19,813,668	13,793,234
1190						
1200	RATE BASE		799,237,013	781,812,458	119,317,615	91,536,075
1210	TOTAL ELECTRIC PLANT	TSFR 10 240	320,269,996	303,088,457	45,794,055	34,032,092
1220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	478,967,018	478,724,001	73,523,560	57,503,992
1230	NET PLANT		15,706,929	12,220,366	2,529,668	1,661,172
1240	ADD: WORKING CAPITAL		0	0	0	0
1250	PRIOR NET PREPAID PENSION ASSET	TSFR 15 380	1,769,306	1,382,253	280,364	185,592
1260	PENSION REGULATORY ASSET	TSFR 1 280	8,708,985	7,320,612	693,160	468,469
1270	REG ASSET - DSM PROGRAMS	TSFR 1 280	2,324,496	1,167,031	438,700	220,252
1280	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	61,280,188	60,340,148	9,857,690	7,474,010
1300	LESS:		9,146,812	9,611,001	1,528,104	871,222
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	(177,892)	(113,016)	(29,719)	(16,944)
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	38,821	57,069	5,743	6,637
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	149,977	74,988	2,720,304	1,360,152
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	26,283,343	23,292,697	4,068,955	2,930,604
1350	CUSTOMER DEPOSITS	TSFR 1 370	410,613,174	411,407,805	59,322,988	47,423,392
1360	CUSTOMER DEPOSITS	TSFR 1 380	37,137,511	37,191,266	5,362,798	4,286,804
1370	TOTAL RATE BASE		9,040%	9,040%	9,040%	9,040%
1380	OPERATING INCOME		1,0000	1,0000	1,0000	1,0000
1400	RATE OF RETURN					
1410	RELATIVE RATE OF RETURN					
1420						
1430						
1440						
1450						
1460						
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1480						
1490						
1500						

HIGHLY CONFIDENTIAL

KANSAS CITY POWER & LIGHT COMPANY
 MISSOURI CUSTOMERS
 CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE		LARGE GENERAL SERVICE		
			WINTER	SUMMER	WINTER	SUMMER	
			TOTAL		TOTAL		
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES						
1020	PROPOSED SALES REVENUE		56,221,172	42,039,857	108,208,301	66,864,882	175,173,184
1030	PLUS: OTHER REVENUE		4,746,161	3,241,560	9,721,884	5,801,414	15,323,297
1040	TOTAL OPERATING REVENUE		60,967,334	45,280,917	117,930,185	72,566,296	190,486,481
1050	OPERATING EXPENSES						
1060	FUEL		13,011,689	8,331,550	27,842,332	16,129,381	43,971,773
1070	PURCHASED POWER	TSFR 4 4460	1,418,205	2,268,559	3,044,659	1,621,760	4,666,459
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4470	18,057,388	12,518,903	33,810,971	19,907,515	53,718,486
1100	PLUS: CHANGE IN BAD DEBT	TSFR 4 4480	16,728	32,467	81,538	36,306	118,144
1110	DEPRECIATION EXPENSES	TSFR 5 1600	6,455,629	5,642,862	11,998,491	7,972,805	19,789,601
1120	AMORTIZATION EXPENSES	TSFR 5 1820	556,865	416,707	973,572	647,808	1,690,075
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	24,149	12,075	4,796	2,398	7,194
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	3,205,993	2,438,790	5,644,783	3,814,434	9,926,103
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		18,612	36,124	91,054	40,395	131,449
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	2,986,788	1,602,935	1,946,242	2,783,290	4,729,532
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		1,092,787	2,120,984	5,346,193	2,371,743	7,717,936
1180	TOTAL ELECTRIC OPERATING EXPENSES		46,844,833	33,903,751	91,138,918	55,327,834	146,466,752
1190	RATE BASE						
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	292,527,815	232,866,507	552,375,972	354,641,645	807,017,617
1220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	107,226,912	84,569,193	202,510,995	130,205,959	332,716,953
1230	NET PLANT		185,300,703	148,327,314	349,864,977	224,435,687	574,300,664
1240	ADD: WORKING CAPITAL	TSFR 15 380	6,710,828	4,544,712	14,288,703	8,402,503	22,691,206
1250	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0
1260	PENSION REGULATORY ASSET	TSFR 1 280	599,601	418,476	1,155,981	687,075	1,843,056
1270	REG ASSET - DSM PROGRAMS	TSFR 1 290	1,784,503	1,275,216	3,522,104	2,115,925	5,636,028
1280	REG ASSET - REGULATORY EXPENSE		1,208,538	606,756	2,486,404	1,248,318	3,734,722
1300	LESS:						
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	25,127,217	19,458,989	47,874,638	30,124,166	77,798,804
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	3,584,534	2,317,987	6,556,930	4,479,391	13,036,321
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(77,501)	(45,082)	(166,420)	(87,118)	(259,538)
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	11,195	15,007	14,426	15,608	30,034
1350	CUSTOMER DEPOSITS	TSFR 1 370	568,215	284,108	112,851	56,425	169,276
1360	CUSTOMER DEPOSITS	TSFR 1 380	9,768,873	7,304,671	18,802,047	11,635,678	30,437,725
1370	TOTAL RATE BASE		156,222,356	125,853,606	296,363,566	190,690,954	487,054,521
1380	OPERATING INCOME		14,122,501	11,377,166	26,791,266	17,238,462	44,029,729
1400	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%
1420	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000
1430							
1440							
1450							
1460							
1470							
1480							
1490							
1500							

HIGHLY CONFIDENTIAL

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE		
			WINTER	SUMMER	TOTAL
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES	(b)			
1020	PROPOSED SALES REVENUE		93,687,572	59,693,210	153,380,782
1030	PLUS: OTHER REVENUE		7,874,438	4,828,176	12,702,614
1040	TOTAL OPERATING REVENUE		101,562,010	64,521,386	166,083,396
1060	OPERATING EXPENSES				
1070	FUEL		25,593,781	16,303,294	41,897,075
1080	PURCHASED POWER	TSFR 4 4460	2,749,252	1,609,700	4,358,952
1090	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4470	29,084,427	17,554,991	46,639,417
1100	PLUS: CHANGE IN BAD DEBT	TSFR 4 4480	119,539	67,989	187,528
1110	DEPRECIATION EXPENSES	TSFR 5 1600	9,596,787	6,565,649	16,162,436
1120	AMORTIZATION EXPENSES	TSFR 5 1620	892,006	577,956	1,469,963
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	450	225	676
1140	TAXES OTHER THAN INCOME TAXES	TSFR 1 140	5,153,911	3,234,158	8,388,069
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES	TSFR 6 320	133,001	75,657	208,658
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(1,978,014)	(310,324)	(2,288,339)
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		7,809,078	4,442,137	12,251,214
1180	TOTAL ELECTRIC OPERATING EXPENSES		79,154,219	50,121,441	129,275,660
1190	RATE BASE				
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	458,022,240	294,026,517	752,048,758
1220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	165,034,904	106,666,316	271,701,220
1230	NET PLANT		292,987,336	187,360,201	480,347,537
1240	ADD: WORKING CAPITAL	TSFR 15 380	13,180,703	8,423,177	21,603,880
1250	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0
1260	PENSION REGULATORY ASSET	TSFR 1 280	1,017,733	638,617	1,657,350
1270	REG ASSET - DSM PROGRAMS	TSFR 1 290	2,516,024	1,598,283	4,104,307
1280	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	2,280,847	1,145,117	3,425,963
1300	LESS:				
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	40,180,543	25,081,654	65,262,197
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	7,806,204	4,525,791	12,331,994
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(151,820)	(88,020)	(239,840)
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	7,421	9,299	16,720
1350	CUSTOMER DEPOSITS	TSFR 1 370	10,600	5,300	15,900
1360	CUSTOMER DEPOSITS	TSFR 1 380	16,278,956	10,372,167	26,651,123
1370	TOTAL RATE BASE		247,873,796	159,291,427	407,165,223
1380	OPERATING INCOME		22,407,791	14,399,945	36,807,736
1400	RATE OF RETURN		9.040%	9.040%	9.040%
1420	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000
1430					
1440					
1450					
1460					
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1480					
1490					
1500					

HIGHLY CONFIDENTIAL

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			SEPARATELY METERED TOTAL				
			WINTER	TOTAL	WINTER					
			(e)	(d)	(v)					
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES									
1020	PROPOSED SALES REVENUE		29,484,241	50,131,328	10,559,637	5,585,063	16,144,700			
1030	PLUS: OTHER REVENUE		3,556,431	5,775,523	1,286,939	575,449	1,862,388			
1040	TOTAL OPERATING REVENUE		33,040,672	55,906,851	11,846,578	6,160,512	18,007,088			
1050	OPERATING EXPENSES									
1060	FUEL	TSFR 4 4460	6,226,633	9,648,009	2,203,318	910,509	3,113,927			
1070	PURCHASED POWER	TSFR 4 4470	710,983	1,078,633	253,719	96,439	350,158			
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	10,437,131	17,320,886	3,738,092	1,942,238	5,680,330			
1090	PLUS: CHANGE IN BAD DEBT		42,329	55,325	13,289	3,447	16,745			
1100	DEPRECIATION EXPENSES	TSFR 5 1600	3,744,651	6,713,382	1,364,024	763,368	2,127,391			
1110	AMORTIZATION EXPENSES	TSFR 5 1820	533,218	324,748	172,924	86,427	259,351			
1120	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	964	1,447	286	143	429			
1130	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	1,679,805	2,906,622	599,492	329,607	929,100			
1140	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		47,096	61,556	(6,282)	3,835	18,631			
1150	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(421,901)	723,828	(6,282)	292,815	286,533			
1160	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		2,765,217	3,614,203	868,756	225,165	1,093,921			
1170	TOTAL ELECTRIC OPERATING EXPENSES		25,766,127	42,881,760	9,222,424	4,653,992	13,876,416			
1180	RATE BASE									
1190	TOTAL ELECTRIC PLANT	TSFR 10 240	155,633,340	274,182,670	55,938,745	31,454,997	87,393,742			
1200	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	62,191,496	108,097,734	22,298,603	12,086,295	34,364,898			
1210	NET PLANT		93,441,844	166,084,936	33,640,142	19,368,703	53,028,844			
1220	ADD: WORKING CAPITAL	TSFR 15 380	3,302,574	5,227,989	1,159,133	497,703	1,658,835			
1230	PRIOR NET PREPAID PENSION ASSET		0	0	0	0	0			
1240	PENSION REGULATORY ASSET	TSFR 1 270	0	0	0	0	0			
1250	REG ASSET - DSM PROGRAMS	TSFR 1 280	340,654	558,023	124,640	61,676	186,315			
1260	REG ASSET - REGULATORY EXPENSE	TSFR 1 290	1,817,899	3,008,343	856,053	304,203	960,255			
1270	LESS:									
1280	ACCUM. DEFERRED TAXES	TSFR 1 310	440,244	661,272	129,184	64,863	194,056			
1290	DEFERRED GAIN ON EMISSION CR.	TSFR 8 620	11,833,526	20,991,925	4,160,413	2,429,694	6,590,107			
1300	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 340	1,934,596	2,887,350	692,979	253,308	946,287			
1310	CUSTOMER DEPOSITS	TSFR 1 350	(37,625)	(56,155)	(13,477)	(4,926)	(18,404)			
1320	CUSTOMER DEPOSITS	TSFR 1 360	7,504	15,806	3,501	2,486	5,987			
1330	CUSTOMER DEPOSITS	TSFR 1 370	22,694	34,041	6,731	3,366	10,097			
1340	CUSTOMER DEPOSITS	TSFR 1 380	5,123,120	8,710,714	1,834,920	970,449	2,805,269			
1350	TOTAL RATE BASE		80,470,634	142,976,672	29,028,231	16,665,040	45,693,271			
1360	OPERATING INCOME		7,274,545	12,925,091	2,624,152	1,506,520	4,130,672			
1370	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%			
1380	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000			
1390										
1400										
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE						(ah)
			REGULAR (PRIMARY & SECONDARY)		OTHER (UNMETERED)		TOTAL		
			(aa)	(ab)	(ac)	(ad)		(ae)	
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES								
1020	PROPOSED SALES REVENUE		21,189,921	15,540,083	36,730,004	479,888	314,924	794,812	
1030	PLUS: OTHER REVENUE		1,642,763	1,114,252	2,757,014	29,678	17,943	47,621	
1040	TOTAL OPERATING REVENUE		22,832,684	16,654,335	39,487,018	509,566	332,867	842,433	
1050	OPERATING EXPENSES								
1060	FUEL	TSFR 4 4460	4,525,126	2,904,955	7,430,081	93,413	53,691	147,104	
1070	PURCHASED POWER	TSFR 4 4470	491,430	294,168	785,599	10,123	5,430	15,553	
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	7,711,210	5,134,089	12,845,309	196,688	117,876	314,564	
1100	PLUS: CHANGE IN BAD DEBT		(23,517)	(12,806)	(36,324)	(100)	115	15	
1110	DEPRECIATION EXPENSES	TSFR 5 1600	2,303,965	1,957,973	4,261,938	45,466	35,007	80,492	
1120	AMORTIZATION EXPENSES	TSFR 5 1820	353,791	223,674	577,465	12,714	7,010	19,724	
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	105,911	52,956	158,867	5,528	2,764	8,292	
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	1,194,834	892,842	2,087,676	25,523	17,301	42,824	
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		(26,166)	(14,248)	(40,414)	(111)	127	16	
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	2,907,082	2,117,324	5,024,406	32,114	14,664	46,778	
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		(1,536,317)	(936,577)	(2,372,894)	(6,532)	7,485	954	
1180	TOTAL ELECTRIC OPERATING EXPENSES		18,007,349	12,714,359	30,721,708	414,846	261,470	676,316	
1190									
1200	RATE BASE								
1210	TOTAL ELECTRIC PLANT	TSFR 10 240	107,593,005	84,261,119	191,854,124	2,218,775	1,580,290	3,799,065	
1220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	41,307,292	31,395,836	72,703,128	820,466	570,262	1,390,728	
1230	NET PLANT		66,285,713	52,865,283	119,150,996	1,398,309	1,010,028	2,408,337	
1240	ADD: WORKING CAPITAL	TSFR 15 380	2,293,368	1,539,758	3,833,126	47,961	29,074	77,035	
1250	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0	
1260	PENSION REGULATORY ASSET	TSFR 1 280	254,511	171,106	425,617	6,257	3,765	10,022	
1270	REG ASSET - DSM PROGRAMS	TSFR 1 290	596,169	426,329	1,022,498	9,021	5,778	14,799	
1280	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	402,669	202,163	604,832	9,143	4,590	13,734	
1300	LESS:								
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	8,923,951	6,882,446	15,806,397	181,534	129,087	310,621	
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	1,388,571	807,912	2,194,483	28,556	14,908	43,464	
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(26,967)	(15,713)	(42,680)	(555)	(290)	(845)	
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	5,095	6,052	11,147	81	100	181	
1350	CUSTOMER DEPOSITS	TSFR 1 370	2,492,031	1,246,016	3,738,047	130,070	66,035	195,105	
1360	CUSTOMER DEPOSITS	TSFR 1 380	3,681,916	2,700,212	6,382,128	83,384	54,721	138,105	
1370	TOTAL RATE BASE		53,377,598	43,583,797	96,961,395	1,047,782	789,790	1,837,571	
1380	OPERATING INCOME		4,825,335	3,939,975	8,765,310	94,719	71,397	166,116	
1400									
1410	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%	
1420	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE			SEPARATELY METERED			(ap)
			ALL ELECTRIC		TOTAL	SUMMER		TOTAL	
			WINTER	SUMMER		WINTER	SUMMER		
	(a)	(b)	(ei)	(ej)	(ek)	(el)	(em)	(en)	(eo)
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES								
1020	PROPOSED SALES REVENUE		1,142,536	708,514	1,851,050	605,035	302,495	907,530	
1030	PLUS: OTHER REVENUE		109,356	55,106	164,463	77,289	26,720	104,009	
1040	TOTAL OPERATING REVENUE		1,251,892	763,621	2,015,513	682,324	329,215	1,011,539	
1050	OPERATING EXPENSES								
1070	FUEL	TSFR 4 4460	259,278	129,147	388,425	102,633	44,755	147,388	
1080	PURCHASED POWER	TSFR 4 4470	28,940	13,107	42,047	12,413	4,630	17,042	
1090	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	383,402	226,609	610,011	212,750	101,229	313,979	
1100	PLUS: CHANGE IN BAD DEBT		(578)	(281)	(859)	614	54	668	
1110	DEPRECIATION EXPENSES	TSFR 5 1600	135,932	91,275	227,207	87,251	42,204	129,456	
1120	AMORTIZATION EXPENSES	TSFR 5 1820	14,851	8,164	23,014	7,800	3,813	11,413	
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	2,817	1,409	4,226	1,356	678	2,034	
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	64,872	41,354	106,226	36,882	18,366	55,248	
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		(643)	(313)	(956)	683	60	743	
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	122,030	80,808	202,837	15,853	25,401	41,254	
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		(37,776)	(18,360)	(56,136)	40,115	3,498	43,613	
1180	TOTAL ELECTRIC OPERATING EXPENSES		973,122	572,918	1,546,040	518,351	244,486	762,837	
1190	RATE BASE								
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	5,957,739	3,921,201	9,878,940	3,548,096	1,773,465	5,321,561	
1210	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	2,256,572	1,406,900	3,663,472	1,409,725	659,095	2,068,620	
1220	NET PLANT		3,701,168	2,514,301	6,215,469	2,138,371	1,114,370	3,252,741	
1230	ADD: WORKING CAPITAL	TSFR 15 380	131,547	67,517	199,064	58,793	24,822	81,615	
1250	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0	
1260	PENSION REGULATORY ASSET	TSFR 1 280	12,949	7,505	20,454	6,647	3,215	9,862	
1270	REG ASSET - DSM PROGRAMS	TSFR 1 290	45,455	22,948	68,403	42,515	13,414	55,929	
1280	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	19,941	10,012	29,953	6,946	3,487	10,433	
1300	LESS:								
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	483,429	321,184	804,622	268,776	141,284	410,060	
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	80,766	35,951	116,717	32,211	12,451	44,662	
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(1,571)	(699)	(2,270)	(626)	(242)	(869)	
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	306	321	627	261	164	425	
1350	CUSTOMER DEPOSITS	TSFR 1 370	66,280	33,145	99,436	31,912	15,956	47,867	
1360	CUSTOMER DEPOSITS	TSFR 1 380	198,525	123,110	321,635	105,130	52,561	157,691	
1370	TOTAL RATE BASE		3,083,744	2,109,545	5,193,289	1,813,864	937,263	2,751,127	
1380	OPERATING INCOME		278,770	190,703	469,473	163,973	84,729	248,702	
1400	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%	
1420	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			TOTAL	SECONDARY		TOTAL
			WINTER (aq)	PRIMARY SUMMER (ar)	TOTAL (as)		WINTER (at)	SUMMER (au)	
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES	(b)							(ax)
1020	PROPOSED SALES REVENUE		530,759	331,648	862,407	46,956,169	36,280,292	83,236,461	
1030	PLUS: OTHER REVENUE		45,729	26,956	72,685	3,896,693	2,776,492	6,673,185	
1040	TOTAL OPERATING REVENUE		576,488	358,604	935,092	50,852,862	39,056,784	89,909,646	
1050	OPERATING EXPENSES								
1060	FUEL	TSFR 4 4460	132,650	74,315	206,875	10,831,619	7,154,464	17,986,083	
1070	PURCHASED POWER	TSFR 4 4470	14,372	7,551	21,922	1,176,665	730,368	1,907,033	
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	179,003	105,974	284,977	15,117,309	10,769,073	25,886,382	
1100	PLUS: CHANGE IN BAD DEBT		(381)	(213)	(594)	10,023	28,273	38,295	
1110	DEPRECIATION EXPENSES	TSFR 5 1600	56,088	39,607	95,695	5,368,050	4,808,971	10,178,022	
1120	AMORTIZATION EXPENSES	TSFR 5 1820	5,250	3,345	8,594	466,298	362,270	828,567	
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	154	77	231	21,437	10,719	32,156	
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	30,113	19,056	49,169	2,678,650	2,104,933	4,783,583	
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		(424)	(237)	(661)	11,151	31,457	42,608	
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	58,375	39,242	97,617	2,737,242	1,382,650	4,119,893	
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		(24,876)	(13,841)	(38,717)	654,743	1,846,959	2,501,702	
1180	TOTAL ELECTRIC OPERATING EXPENSES		450,232	274,774	725,006	39,074,166	29,230,137	68,304,323	
1190	RATE BASE								
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	2,699,158	1,767,630	4,466,788	244,190,953	201,367,966	445,558,919	
1210	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	1,036,007	669,362	1,705,369	89,465,748	73,225,390	162,711,139	
1220	NET PLANT		1,663,150	1,098,269	2,761,419	154,705,204	128,142,576	282,847,780	
1230	ADD: WORKING CAPITAL	TSFR 15 380	56,496	38,451	104,947	5,583,114	3,917,569	9,500,703	
1240	PRIOR NET PREPAID PENSION ASSET		0	0	0	0	0	0	
1250	PENSION REGULATORY ASSET	TSFR 1 270	6,075	3,550	9,625	501,030	360,353	861,383	
1260	REG ASSET - DSM PROGRAMS	TSFR 1 280	16,347	10,426	26,773	1,430,654	1,087,035	2,517,688	
1270	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	11,880	5,964	17,844	1,018,944	511,569	1,530,513	
1280	LESS:								
1300	ACCUM. DEFERRED TAXES	TSFR 8 620	231,886	149,731	381,617	21,042,310	16,810,586	37,852,896	
1310	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	40,474	20,633	61,107	3,310,863	1,990,666	5,301,569	
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(787)	(401)	(1,188)	(64,392)	(38,716)	(103,108)	
1330	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	81	80	160	9,258	13,054	22,312	
1340	CUSTOMER DEPOSITS	TSFR 1 370	3,626	1,813	5,438	504,406	252,203	756,608	
1350	CUSTOMER DEPOSITS	TSFR 1 380	92,224	57,626	149,850	8,159,005	6,303,987	14,462,993	
1360	TOTAL RATE BASE		1,396,640	927,317	2,323,957	130,295,092	108,701,845	238,996,937	
1370	OPERATING INCOME		126,256	83,829	210,086	11,778,676	9,826,647	21,605,323	
1380	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%	
1400	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			SEPARATELY METERED		
			WINTER	TOTAL	WINTER	SUMMER	TOTAL	
			(ay)	(ba)	(bb)	(bc)	(bd)	
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES	(b)						(bf)
1020	PROPOSED SALES REVENUE		7,187,972	11,731,841	1,546,272	883,749	2,430,021	
1030	PLUS: OTHER REVENUE		637,038	992,951	166,701	82,199	248,900	
1040	TOTAL OPERATING REVENUE		7,825,010	12,724,592	1,712,973	965,947	2,678,921	
1050	OPERATING EXPENSES							
1060	FUEL	TSFR 4 4460	1,732,233	2,660,129	315,277	174,875	490,152	
1070	PURCHASED POWER	TSFR 4 4470	191,065	285,678	36,104	17,822	53,926	
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	2,266,272	3,637,804	484,804	272,325	767,129	
1090	PLUS: CHANGE IN BAD DEBT		5,351	8,933	1,735	826	2,561	
1100	DEPRECIATION EXPENSES	TSFR 5 1600	825,365	1,402,714	205,125	116,935	322,060	
1110	AMORTIZATION EXPENSES	TSFR 5 1820	70,166	113,201	15,151	8,058	23,209	
1120	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	2,096	3,144	462	231	693	
1130	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	406,202	669,423	91,029	51,579	142,608	
1140	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		5,953	9,939	1,931	919	2,850	
1150	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	170,359	325,562	20,812	25,839	46,651	
1160	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		349,549	593,579	113,373	53,936	167,308	
1170	TOTAL ELECTRIC OPERATING EXPENSES		6,024,612	9,700,107	1,295,803	723,344	2,019,147	
1180	RATE BASE							
1190	TOTAL ELECTRIC PLANT	TSFR 10 240	37,036,224	61,865,507	8,601,281	4,911,628	13,512,909	
1200	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	13,499,578	22,399,085	3,205,579	1,774,934	4,960,513	
1210	NET PLANT		23,536,646	39,466,422	5,395,702	3,136,693	8,532,396	
1220	ADD: WORKING CAPITAL	TSFR 15 380	893,323	1,389,656	167,885	92,340	260,235	
1230	PRIOR NET PREPAID PENSION ASSET		0	0	0	0	0	
1240	PENSION REGULATORY ASSET	TSFR 1 270	76,457	121,841	16,039	9,079	25,118	
1250	REG ASSET - DSM PROGRAMS	TSFR 1 280	237,920	377,782	79,582	37,894	117,476	
1260	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	152,616	229,239	25,038	12,601	37,698	
1270	LESS:							
1280	ACCUM. DEFERRED TAXES	TSFR 8 620	3,158,841	5,259,267	694,179	398,246	1,092,425	
1290	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	535,672	793,694	97,895	48,636	146,531	
1300	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(10,418)	(15,436)	(1,904)	(946)	(2,850)	
1310	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	1,349	2,853	507	370	877	
1320	CUSTOMER DEPOSITS	TSFR 1 370	49,316	73,974	10,889	5,434	16,303	
1330	CUSTOMER DEPOSITS	TSFR 1 380	1,248,967	2,038,465	268,677	153,558	422,235	
1340	TOTAL RATE BASE		19,915,909	33,456,690	4,614,716	2,683,662	7,298,378	
1350	OPERATING INCOME		1,800,398	3,024,485	417,170	242,603	659,773	
1360	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	
1370	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE			(b)	(b)	(b)
			WINTER (bg)	PRIMARY SUMMER (bh)	TOTAL (bi)			
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES							
1020	PROPOSED SALES REVENUE		8,255,701	5,487,321	13,743,021	51,124,742	34,347,909	85,472,651
1030	PLUS: OTHER REVENUE		797,612	521,484	1,319,097	4,553,226	2,932,420	7,485,646
1040	TOTAL OPERATING REVENUE		9,053,313	6,008,805	15,062,118	55,677,968	37,280,329	92,958,297
1050	OPERATING EXPENSES							
1060	FUEL	TSFR 4 4460	2,205,218	1,396,811	3,602,029	12,998,651	8,206,563	21,205,214
1070	PURCHASED POWER	TSFR 4 4470	236,485	141,144	377,629	1,411,890	829,441	2,241,331
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	2,630,837	1,652,372	4,283,209	16,084,676	10,102,514	26,167,189
1100	PLUS: CHANGE IN BAD DEBT		1,323	174	1,496	24,518	17,669	42,187
1110	DEPRECIATION EXPENSES	TSFR 5 1600	895,502	667,462	1,562,965	5,591,353	4,215,046	9,806,399
1120	AMORTIZATION EXPENSES	TSFR 5 1820	80,278	56,446	136,725	485,385	345,001	840,386
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	324	162	486	3,214	1,607	4,820
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	460,048	305,916	765,964	2,906,785	1,967,597	4,874,382
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		1,472	193	1,665	27,280	19,658	46,938
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	461,144	411,116	872,260	1,849,890	1,547,196	3,397,086
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		86,405	11,353	97,758	1,601,702	1,154,236	2,755,938
1180	TOTAL ELECTRIC OPERATING EXPENSES		7,059,035	4,643,150	11,702,185	42,975,344	28,406,528	71,381,872
1190	RATE BASE							
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	41,253,714	28,354,387	69,608,101	262,746,844	184,385,003	447,131,847
1220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	15,283,964	10,647,800	25,931,765	96,670,998	68,833,812	165,504,810
1230	NET PLANT		25,969,749	17,706,587	43,676,336	166,075,846	115,551,191	281,627,037
1240	ADD: WORKING CAPITAL	TSFR 15 380	1,109,177	718,798	1,827,975	6,666,533	4,326,788	10,993,321
1250	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0
1260	PENSION REGULATORY ASSET	TSFR 1 280	90,787	57,879	148,666	543,345	348,102	891,448
1270	REG ASSET - DSM PROGRAMS	TSFR 1 290	311,582	216,521	528,103	1,670,337	1,135,621	2,805,958
1280	REG ASSET - REGULATORY EXPENSE		188,030	94,402	282,431	1,204,018	604,487	1,808,505
1300	LESS:							
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	3,516,245	2,350,720	5,866,965	22,808,368	15,559,913	38,378,281
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	665,469	388,059	1,053,528	3,966,725	2,278,427	6,245,151
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(12,942)	(7,547)	(20,490)	(77,147)	(44,312)	(121,459)
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	828	921	1,749	6,401	7,928	14,329
1350	CUSTOMER DEPOSITS	TSFR 1 370	7,617	3,809	11,426	75,615	37,808	113,423
1360	CUSTOMER DEPOSITS	TSFR 1 380	1,434,493	953,465	2,387,959	8,683,328	5,966,221	14,851,549
1370	TOTAL RATE BASE		22,060,593	15,106,807	37,167,399	140,515,754	98,161,513	238,677,268
1380	OPERATING INCOME		1,994,278	1,365,655	3,359,933	12,702,624	8,873,801	21,576,425
1390	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%
1400	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	ALL ELECTRIC			LARGE GENERAL SERVICE			SEPARATELY METERED			(bv)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES											
1020	PROPOSED SALES REVENUE		45,123,349	25,159,102	70,282,452	3,704,509	1,970,551	5,675,060				
1030	PLUS: OTHER REVENUE		3,938,904	1,942,855	5,881,759	432,142	204,654	636,796				
1040	TOTAL OPERATING REVENUE		49,062,253	27,101,957	76,164,210	4,136,651	2,175,205	6,311,856				
1050	OPERATING EXPENSES											
1060	FUEL		11,776,032	6,058,443	17,834,475	862,491	467,564	1,330,055				
1070	PURCHASED POWER		1,297,611	603,896	1,901,506	98,713	47,279	145,992				
1080	OTHER OPERATION & MAINTENANCE EXPENSES		13,946,250	7,552,784	21,499,035	1,169,208	599,845	1,769,053				
1100	PLUS: CHANGE IN BAD DEBT		51,907	17,359	69,266	4,080	1,105	5,195				
1110	DEPRECIATION EXPENSES		4,859,435	2,844,370	7,703,806	470,505	245,925	716,431				
1120	AMORTIZATION EXPENSES		429,864	227,786	657,650	36,740	18,575	55,315				
1130	INTEREST ON CUSTOMER DEPOSITS		1,075	538	1,613	184	92	275				
1140	TAXES OTHER THAN INCOME TAXES		2,526,821	1,426,114	3,952,935	218,015	114,807	332,822				
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		57,753	19,314	77,068	4,550	1,229	6,780				
1160	FEDERAL AND STATE INCOME TAXES		(399,492)	737,994	344,502	28,700	86,984	115,694				
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		3,390,909	1,133,981	4,524,889	267,177	72,174	339,351				
1180	TOTAL ELECTRIC OPERATING EXPENSES		37,944,166	20,622,578	58,566,743	3,160,374	1,855,578	4,815,952				
1190												
1200	RATE BASE											
1210	TOTAL ELECTRIC PLANT		227,968,385	131,126,540	359,094,925	20,407,028	10,775,716	31,182,745				
1220	LESS: ACCUM. PROV. FOR DEPREC		82,748,449	46,658,514	129,406,963	7,807,593	4,065,832	11,873,415				
1230	NET PLANT		145,219,937	84,468,025	229,687,962	12,599,445	6,709,884	19,309,329				
1240	ADD: WORKING CAPITAL		6,060,886	3,116,463	9,177,349	452,107	240,454	692,561				
1250	PRIOR NET PREPAID PENSION ASSET		0	0	0	0	0	0				
1260	PENSION REGULATORY ASSET		483,085	260,580	743,664	38,765	20,514	59,279				
1270	REG ASSET - DSM PROGRAMS		1,336,260	669,727	2,005,986	203,925	94,056	287,981				
1280	REG ASSET - REGULATORY EXPENSE		1,027,111	515,669	1,542,780	67,244	33,761	101,005				
1300	LESS:											
1310	ACCUM. DEFERRED TAXES		19,699,746	11,324,692	31,024,439	1,650,279	878,840	2,528,119				
1320	DEFERRED GAIN ON EMISSION CR.		3,655,274	1,683,010	5,338,283	269,463	129,896	399,359				
1330	DEFERRED GAIN ON EMISSION CR.		(71,090)	(32,732)	(103,822)	(5,241)	(7,767)	(2,526)				
1340	CUST. ADVANCES FOR CONSTRUCTION		6,272	6,162	12,435	924	597	1,522				
1350	CUSTOMER DEPOSITS		25,300	12,650	37,950	4,319	2,159	6,478				
1360	CUSTOMER DEPOSITS		7,840,339	4,371,593	12,212,131	643,688	342,399	986,087				
1370	TOTAL RATE BASE		122,987,692	71,674,554	194,662,246	10,799,527	5,748,081	16,547,608				
1380												
1390	OPERATING INCOME		11,118,087	6,479,380	17,597,467	976,277	519,626	1,495,904				
1400												
1410	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%				
1420	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				
1440												
1450												
1460												
1470												
1480												
1490												
1500												

HIGHLY CONFIDENTIAL

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE			TOTAL	SECONDARY			TOTAL
			WINTER	PRIMARY SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES									
1020	PROPOSED SALES REVENUE		55,072,001	35,388,860	90,460,860	19,096,899	12,668,451	31,765,350		
1030	PLUS: OTHER REVENUE		4,533,448	2,775,504	7,308,952	1,531,495	973,301	2,504,796		
1040	TOTAL OPERATING REVENUE		59,605,449	38,164,364	97,769,812	20,628,394	13,641,752	34,270,146		
1050	OPERATING EXPENSES									
1060	FUEL	TSFR 4 4460	14,817,008	9,428,273	24,245,281	5,002,309	3,274,939	8,277,248		
1070	PURCHASED POWER	TSFR 4 4470	1,595,953	930,438	2,526,392	535,650	323,689	859,339		
1080	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	17,101,224	10,413,825	27,515,049	5,883,583	3,661,480	9,545,063		
1100	PLUS: CHANGE IN BAD DEBT		67,951	42,477	110,428	24,986	14,676	39,673		
1110	DEPRECIATION EXPENSES	TSFR 5 1600	5,666,421	3,919,549	9,585,970	1,989,453	1,444,366	3,442,819		
1120	AMORTIZATION EXPENSES	TSFR 5 1620	521,466	338,091	859,557	179,638	121,242	300,880		
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	255	128	383	169	84	253		
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	3,031,949	1,917,743	4,949,692	1,067,114	702,042	1,769,156		
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		75,603	47,260	122,864	27,811	16,329	44,140		
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(962,862)	(270,675)	(1,233,537)	(400,877)	(36,966)	(437,843)		
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		4,439,000	2,774,857	7,213,857	1,692,926	958,751	2,591,677		
1180	TOTAL ELECTRIC OPERATING EXPENSES		46,353,949	29,542,966	75,896,915	15,951,774	10,480,633	26,432,407		
1190	RATE BASE									
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	289,755,834	174,680,423	444,416,257	95,732,482	64,789,089	160,521,551		
1210	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	96,442,409	62,486,917	158,939,326	34,506,811	23,594,466	58,101,277		
1220	NET PLANT		173,313,426	112,193,506	285,476,931	61,225,671	41,194,603	102,420,274		
1240	ADD: WORKING CAPITAL	TSFR 15 380	7,640,124	4,885,558	12,525,682	2,601,380	1,715,695	4,317,075		
1250	PRIOR NET PREPAID PENSION ASSET	TSFR 1 270	0	0	0	0	0	0		
1260	PENSION REGULATORY ASSET	TSFR 1 280	586,275	377,610	973,885	203,911	132,399	336,310		
1270	REG ASSET - DSM PROGRAMS		1,422,950	896,613	2,319,564	477,617	310,769	788,386		
1280	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	1,336,859	671,180	2,008,039	457,329	229,606	686,935		
1300	LESS:									
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	23,719,018	14,914,610	38,633,628	8,425,188	5,521,627	13,947,016		
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	4,530,829	2,615,720	7,146,549	1,520,149	909,438	2,429,587		
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(88,118)	(50,872)	(138,990)	(29,565)	(17,687)	(47,252)		
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	4,782	6,080	10,862	2,313	2,815	5,128		
1350	CUSTOMER DEPOSITS	TSFR 1 370	6,011	3,006	9,017	3,875	1,988	5,963		
1360	CUSTOMER DEPOSITS	TSFR 1 380	9,569,195	6,149,094	15,718,289	3,318,237	2,201,243	5,519,481		
1370	TOTAL RATE BASE		146,587,368	95,369,436	241,956,825	51,732,521	34,968,124	86,700,644		
1380	OPERATING INCOME		13,251,500	8,621,397	21,872,897	4,676,620	3,161,118	7,837,738		
1400	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%		
1410	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		
1430										
1440										
1450										
1460										
1470										
1480										
1490										
1500										

HIGHLY CONFIDENTIAL

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE			TOTAL	LIGHTING		
			WINTER	SUBSTATION SUMMER	WINTER		TRANSMISSION SUMMER	COL. 608	
	(a)	(b)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)	(ck)
1010	SCHEDULE 1 - SUMMARY AT PROPOSED RATES								
1020	PROPOSED SALES REVENUE		16,142,742	9,611,675	25,754,417	3,375,930	2,024,225	5,400,155	8,535,258
1030	PLUS: OTHER REVENUE		1,511,970	897,187	2,409,157	297,526	182,184	479,709	86,059
1040	TOTAL OPERATING REVENUE		17,654,712	10,508,863	28,163,574	3,673,456	2,206,408	5,879,864	8,621,317
1050	OPERATING EXPENSES								
1070	FUEL	TSFR 4 4460	4,781,069	2,962,663	7,743,732	993,386	636,418	1,629,814	1,672,572
1080	PURCHASED POWER	TSFR 4 4470	511,811	292,804	804,614	105,838	62,769	168,607	165,106
1090	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 4 4480	5,041,504	2,873,639	7,915,143	1,058,116	606,047	1,664,163	3,418,595
1100	PLUS: CHANGE IN BAD DEBT		22,447	9,579	32,027	4,144	1,267	5,411	1,471
1110	DEPRECIATION EXPENSES	TSFR 5 1600	1,603,367	996,596	2,599,963	328,546	205,138	533,684	833,075
1120	AMORTIZATION EXPENSES	TSFR 5 1820	158,201	98,075	256,276	32,701	20,548	53,249	60,336
1130	INTEREST ON CUSTOMER DEPOSITS	TSFR 1 140	18	9	27	8	4	12	491
1140	TAXES OTHER THAN INCOME TAXES	TSFR 6 320	872,419	508,405	1,380,825	182,429	105,968	288,396	468,265
1150	PLUS: CHANGE IN TAXES OTHER THAN INCOME TAXES		24,975	10,668	35,643	4,811	1,409	6,020	1,636
1160	FEDERAL AND STATE INCOME TAXES	TSFR 7 1480	(534,391)	(38,965)	(573,356)	(79,865)	(36,282)	(43,583)	(316,552)
1170	PLUS: CHANGE IN FEDERAL AND STATE INCOME TAXES		1,466,410	625,781	2,092,191	270,742	82,747	353,489	96,070
1180	TOTAL ELECTRIC OPERATING EXPENSES		13,947,830	8,339,244	22,287,074	2,900,666	1,758,597	4,659,263	7,034,170
1190	RATE BASE								
1200	TOTAL ELECTRIC PLANT	TSFR 10 240	76,595,541	45,225,904	121,821,445	15,938,383	9,351,121	25,289,504	40,212,887
1220	LESS: ACCUM. PROV. FOR DEPREC	TSFR 10 330	28,254,371	17,052,705	45,307,076	5,831,314	3,522,228	9,353,542	17,983,764
1230	NET PLANT		48,341,170	28,173,199	76,514,370	10,107,069	5,828,893	15,935,962	22,229,123
1240	ADD: WORKING CAPITAL	TSFR 15 380	2,433,377	1,500,957	3,934,334	505,821	320,967	826,788	889,742
1250	PRIOR NET PREPAID PENSION ASSET		0	0	0	0	0	0	0
1260	PENSION REGULATORY ASSET	TSFR 1 270	180,041	106,973	287,014	37,505	22,635	60,141	121,720
1270	REG ASSET - DSM PROGRAMS	TSFR 1 280	518,776	319,112	837,888	96,681	61,789	158,470	(193,442)
1280	REG ASSET - REGULATORY EXPENSE	TSFR 1 310	399,307	200,475	599,782	87,352	43,856	131,208	163,577
1300	LESS:								
1310	ACCUM. DEFERRED TAXES	TSFR 8 620	6,641,115	3,825,099	10,466,214	1,405,221	800,118	2,205,340	3,672,988
1320	DEFERRED GAIN ON EMISSION CR.	TSFR 1 340	1,454,378	823,988	2,278,366	300,848	176,844	477,493	495,462
1330	DEFERRED GAIN ON EMISSION CR.	TSFR 1 350	(28,286)	(16,025)	(44,311)	(5,851)	(3,435)	(9,287)	(9,636)
1340	CUST. ADVANCES FOR CONSTRUCTION	TSFR 1 360	318	400	719	7	4	11	3,260
1350	CUSTOMER DEPOSITS	TSFR 1 370	421	210	631	193	96	289	11,563
1360	CUSTOMER DEPOSITS	TSFR 1 380	2,804,929	1,670,105	4,475,034	566,595	351,725	938,320	1,483,069
1370	TOTAL RATE BASE		41,005,324	24,000,204	65,005,528	8,548,565	4,953,663	13,502,228	17,556,937
1380	OPERATING INCOME		3,706,881	2,169,618	5,876,500	772,790	447,811	1,220,601	1,587,147
1400	RATE OF RETURN		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%	9.040%
1410	RELATIVE RATE OF RETURN		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1430									
1440									
1450									
1460									
1470									
1480									
1490									
1500									

HIGHLY CONFIDENTIAL

Schedule PMN-3

Summary Results of Unbundled Missouri Class Cost of Service

- **Actual Rate of Return**
- **Uniform Rate of Return**

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		ALLOCATION BASIS	MISSOURI RETAIL COL. 601	RESIDENTIAL COL. 602	GEN. SERVICE COL. 603	MEDIUM GEN. SERVICE COL. 604	LARGE GEN. SERVICE COL. 605	PWR SERVICE COL. 606	TOTAL LIGHTING	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.40%	6.25%	12.59%	7.23%	6.52%	4.26%	8.17%	
2										
3	REVENUES REQUIRED									
4		426,019,531	426,019,531	159,893,022	32,340,866	60,559,471	100,124,864	70,080,964	3,020,345	
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	285,425,281	92,246,055	20,463,612	40,231,005	74,251,304	55,367,023	2,866,282		
7	DEMAND TRANSMISSION COMPONENT	31,779,320	12,181,455	1,952,257	4,055,228	7,703,505	5,738,064	148,810		
8	DEMAND SUB-TRANSMISSION COMPONENT	1,005,410	385,730	80,768	136,653	248,443	148,561	5,254		
9	DEMAND DISTRIBUTION COMPONENT	107,809,521	55,079,782	9,844,228	16,136,584	17,921,611	8,827,316	(0)		
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	66,497,698	28,805,972	5,332,676	9,272,267	14,702,505	8,384,277	0		
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	30,373,452	21,266,906	3,571,270	5,535,276	0	0	0		
12	DEMAND DISTRIBUTION TRANSFORMATION	10,938,370	5,006,904	940,281	1,329,041	3,219,106	443,039	0		
13										
14	ENERGY COMPONENT									
15		206,107,215	63,020,012	10,294,203	26,232,577	53,760,080	50,741,595	2,058,748		
16	CUSTOMER COMPONENT									
17	AVAILABLE	35,830,315	24,390,372	3,870,710	2,998,368	980,416	390,552	3,199,897		
18	AVAILABLE									
19	CUSTOMER SERVICES COMPONENT	5,577,748	4,056,544	596,383	924,821	(0)	0	(0)		
20	CUSTOMER METERS COMPONENT	6,543,683	3,721,764	1,412,062	902,740	336,816	170,300	0		
21	CUSTOMER METER READING COMPONENT	3,353,276	2,964,645	310,982	64,153	12,873	623	0		
22	CUSTOMER DELINQUENT COLLECTIONS	1,379,048	1,136,537	167,340	65,391	9,780	0	0		
23	CUSTOMER OTHER RECORDS & COLLECTIONS	8,828,494	6,842,666	1,054,381	513,248	418,178	21	0		
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	970,298	269,967	201,671	396,434	102,226	0	0		
25	CUSTOMER SALES COMPONENT	1,562,402	1,018,571	158,625	78,447	88,643	218,116	0		
26	CUSTOMER OTHER COMPONENT	7,615,366	4,379,678	(30,733)	53,133	11,900	1,492	3,199,897		
27										
28	TOTAL COMPANY	667,957,061	247,303,406	46,505,779	89,790,416	154,865,360	121,213,111	8,278,990		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)	8,750,336,194	2,626,185,113	421,271,307	1,108,687,188	2,297,609,682	2,212,459,722	84,123,181		
33	ANNUAL NUMBER OF CUSTOMERS	3,262,330	2,836,236	305,664	63,996	12,648	1,126	42,660		
34										
35										
36										
37										
38										
39										
40										

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		RESIDENTIAL		SMALL GENERAL SERVICE	
		WINTER	SUMMER	WINTER	SUMMER	WINTER	SUMMER
(b)							
PRESENT RATE OF RETURN SUMMARY SCHEDULE							
1	RATE OF RETURN	6.30%	6.20%	6.25%	11.87%	13.16%	12.59%
2	REVENUES REQUIRED						
3							
4							
5	DEMAND COMPONENT	426,019,531					
6	DEMAND PRODUCTION COMPONENT	79,350,935	80,542,086	159,893,022	13,813,301	18,527,564	32,340,866
7	DEMAND TRANSMISSION COMPONENT	52,273,833	39,972,222	92,246,055	7,404,253	13,059,360	20,463,612
8	DEMAND SUB-TRANSMISSION COMPONENT	6,621,153	5,560,302	12,181,455	771,113	1,181,144	1,952,257
9	DEMAND DISTRIBUTION COMPONENT	209,890	175,840	385,730	31,259	49,509	80,768
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	20,246,060	34,833,722	55,079,782	5,606,676	4,237,552	9,844,228
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	10,589,263	18,216,709	28,805,972	3,063,340	2,269,337	5,332,676
12	DEMAND DISTRIBUTION TRANSFORMATION	7,816,999	13,449,907	21,266,906	2,015,352	1,555,918	3,571,270
13		1,839,797	3,167,106	5,006,904	527,984	412,297	940,281
14	ENERGY COMPONENT	36,973,950	26,046,062	63,020,012	3,966,669	6,327,534	10,294,203
15							
16	CUSTOMER COMPONENT	35,830,315	8,106,398	24,390,372	1,286,957	2,583,753	3,870,710
17	AVAILABLE						
18	CUSTOMER SERVICES COMPONENT	2,712,292	1,344,252	4,056,544	190,689	405,693	596,383
19	CUSTOMER METERS COMPONENT	2,486,912	1,234,852	3,721,764	458,850	953,213	1,412,062
20	CUSTOMER METER READING COMPONENT	1,976,772	987,873	2,964,645	103,426	207,556	310,982
21	CUSTOMER DELINQUENT COLLECTIONS	757,900	378,637	1,136,537	55,649	111,691	167,340
22	CUSTOMER OTHER RECORDS & COLLECTIONS	4,563,031	2,279,635	6,842,666	350,635	703,746	1,054,381
23	CUSTOMER OTHER CUSTOMER ASSISTANCE	179,959	90,008	269,967	67,292	134,379	201,671
24	CUSTOMER SALES COMPONENT	679,261	339,310	1,018,571	52,737	105,888	158,625
25	CUSTOMER OTHER COMPONENT	2,927,848	1,451,830	4,379,678	7,679	(38,413)	(30,733)
26							
27	TOTAL COMPANY	667,957,061	114,694,546	247,303,406	19,066,927	27,438,852	46,505,779
28							
29							
30							
31							
32	ANNUAL BOOKED KWH SALES @ METER (WN)	1,595,475,703	1,030,709,409	2,626,185,113	152,997,593	268,273,714	421,271,307
33	ANNUAL NUMBER OF CUSTOMERS	1,890,824	945,412	2,836,236	101,888	203,776	305,664
34							
35							
36							
37							
38							
39							
40							

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE		7.93%	6.36%	7.23%	LARGE GENERAL SERVICE		6.18%	7.07%	6.52%
			WINTER	SUMMER				WINTER	SUMMER			
(b)												
PRESENT RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN											
2												
3	REVENUES REQUIRED											
4												
5	DEMAND COMPONENT	426,019,531										
6	DEMAND PRODUCTION COMPONENT		35,279,545	25,279,926	60,559,471				59,521,336	40,603,528	100,124,864	
7	DEMAND TRANSMISSION COMPONENT		25,858,623	14,372,383	40,231,005				46,562,894	27,688,410	74,251,304	
8	DEMAND SUB-TRANSMISSION COMPONENT		2,431,753	1,623,476	4,055,228				4,726,177	2,977,328	7,703,505	
9	DEMAND DISTRIBUTION COMPONENT		84,761	51,892	136,653				149,017	99,426	248,443	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		6,904,409	9,232,175	16,136,584				8,083,246	9,838,365	17,921,611	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,962,094	5,310,173	9,272,267				6,498,341	8,204,164	14,702,505	
12	DEMAND DISTRIBUTION TRANSFORMATION		2,362,964	3,172,312	5,535,276				0	0	0	
13			579,351	749,690	1,329,041				1,584,905	1,634,200	3,219,106	
14	ENERGY COMPONENT											
15			16,023,988	10,208,590	26,232,577				33,974,377	19,785,703	53,760,080	
16	CUSTOMER COMPONENT	35,830,315							652,615	327,802	980,416	
17	AVAILABLE											
18												
19	CUSTOMER SERVICES COMPONENT		635,360	289,461	924,821				0	(0)	(0)	
20	CUSTOMER METERS COMPONENT		612,801	289,939	902,740				223,432	113,384	336,816	
21	CUSTOMER METER READING COMPONENT		42,823	21,330	64,153				8,579	4,295	12,873	
22	CUSTOMER DELINQUENT COLLECTIONS		43,651	21,740	65,391				6,518	3,263	9,780	
23	CUSTOMER OTHER RECORDS & COLLECTIONS		342,614	170,634	513,248				278,679	139,499	418,178	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		264,135	132,299	396,434				68,162	34,064	102,226	
25	CUSTOMER SALES COMPONENT		52,372	26,076	78,447				59,071	29,571	88,643	
26	CUSTOMER OTHER COMPONENT		31,267	21,866	53,133				8,174	3,726	11,900	
27												
28	TOTAL COMPANY	667,957,061	53,328,556	36,461,860	89,790,416				94,148,327	60,717,033	154,865,360	
29												
30												
31												
32	ANNUAL BOOKED KWH SALES @ METER (WN)		699,564,741	409,122,447	1,108,687,188				1,508,169,158	789,440,524	2,297,609,682	
33	ANNUAL NUMBER OF CUSTOMERS		42,664	21,332	63,996				8,432	4,216	12,648	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE		
			WINTER	SUMMER	TOTAL
(b)					
PRESENT RATE OF RETURN SUMMARY SCHEDULE					
1	RATE OF RETURN		4.04%	4.61%	4.26%
2					
3	REVENUES REQUIRED				
4					
5	DEMAND COMPONENT	426,019,531			
6	DEMAND PRODUCTION COMPONENT		41,976,126	28,104,838	70,080,964
7	DEMAND TRANSMISSION COMPONENT		34,635,306	20,731,717	55,367,023
8	DEMAND SUB-TRANSMISSION COMPONENT		3,466,371	2,271,694	5,738,064
9	DEMAND DISTRIBUTION COMPONENT		88,039	60,522	148,561
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		3,786,411	5,040,905	8,827,316
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,584,312	4,799,966	8,384,277
12	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0
13			202,100	240,939	443,039
14	ENERGY COMPONENT				
15			30,949,923	19,791,672	50,741,595
16	CUSTOMER COMPONENT	35,830,315		130,871	390,552
17	AVAILABLE				
18	CUSTOMER SERVICES COMPONENT		0	0	0
19	CUSTOMER METERS COMPONENT		112,879	57,421	170,300
20	CUSTOMER METER READING COMPONENT		415	208	623
21	CUSTOMER DELINQUENT COLLECTIONS		0	0	0
22	CUSTOMER OTHER RECORDS & COLLECTIONS		14	7	21
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		0	0	0
24	CUSTOMER SALES COMPONENT		145,356	72,761	218,116
25	CUSTOMER OTHER COMPONENT		1,017	475	1,492
26					
27	TOTAL COMPANY	667,957,061	73,185,731	48,027,380	121,213,111
28					
29					
30					
31					
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,400,589,920	811,869,802	2,212,459,722
33	ANNUAL NUMBER OF CUSTOMERS		743	383	1,126
34					
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL											
			REGULAR		SUMMER		TOTAL		WINTER		SUMMER		TOTAL	
			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)				
PRESENT RATE OF RETURN SUMMARY SCHEDULE														
1	RATE OF RETURN		7.22%	6.03%	6.60%	5.13%	6.75%	5.97%						
2														
3	REVENUES REQUIRED													
4														
5	DEMAND COMPONENT	426,019,531												
6	DEMAND PRODUCTION COMPONENT		62,470,911	64,280,043	126,750,954	16,265	20,855	37,121						
7	DEMAND TRANSMISSION COMPONENT		41,804,501	31,746,075	73,550,576	10,836	9,728	20,564						
8	DEMAND SUB-TRANSMISSION COMPONENT		5,018,116	4,385,724	9,403,839	1,381	1,321	2,702						
9	DEMAND DISTRIBUTION COMPONENT		168,703	137,094	305,798	40	43	84						
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		15,479,590	28,011,150	43,490,741	4,007	9,764	13,771						
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		8,160,310	14,778,584	22,938,894	2,250	5,477	7,727						
12	DEMAND DISTRIBUTION TRANSFORMATION		5,893,685	10,720,301	16,613,986	1,431	3,460	4,891						
13			1,425,596	2,512,266	3,937,862	326	827	1,153						
14	ENERGY COMPONENT													
15			26,584,419	20,625,204	47,209,623	8,138	6,690	14,828						
16	CUSTOMER COMPONENT	35,830,315												
17	AVAILABLE		13,019,775	6,354,838	19,374,613	4,107	2,139	6,246						
18														
19	CUSTOMER SERVICES COMPONENT		2,163,008	1,007,101	3,170,109	524	290	814						
20	CUSTOMER METERS COMPONENT		1,961,992	943,695	2,905,687	1,614	852	2,467						
21	CUSTOMER METER READING COMPONENT		1,524,250	759,930	2,284,180	341	171	513						
22	CUSTOMER DELINQUENT COLLECTIONS		610,395	304,319	914,714	137	69	205						
23	CUSTOMER OTHER RECORDS & COLLECTIONS		3,674,960	1,832,190	5,507,150	823	413	1,236						
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		144,599	72,383	216,982	33	16	49						
25	CUSTOMER SALES COMPONENT		547,192	272,694	819,887	122	62	184						
26	CUSTOMER OTHER COMPONENT		2,393,379	1,162,526	3,555,905	512	266	778						
27														
28	TOTAL COMPANY	667,957,061	102,075,105	91,260,085	193,335,189	28,510	29,684	58,195						
29														
30														
31														
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,133,884,780	818,599,780	1,952,484,561	353,853	264,272	618,125						
33	ANNUAL NUMBER OF CUSTOMERS		1,519,980	759,277	2,279,258	346	170	516						
34														
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS (b)	ALL ELECTRIC		(t)	(u)	RESIDENTIAL		(w)	(y)	(z)
			WINTER	SUMMER			WINTER	SUMMER			
PRESENT RATE OF RETURN SUMMARY SCHEDULE											
1	RATE OF RETURN		3.58%	6.88%	5.03%	4.29%	6.89%	5.24%			
2	REVENUES REQUIRED										
3											
4											
5	DEMAND COMPONENT	426,019,531	12,204,255	12,863,928	25,068,183	4,659,504	3,377,260	8,036,764			
6	DEMAND PRODUCTION COMPONENT		7,852,769	6,607,330	14,460,100	2,605,727	1,609,088	4,214,815			
7	DEMAND TRANSMISSION COMPONENT		1,173,005	940,822	2,113,827	428,651	232,437	661,087			
8	DEMAND SUB-TRANSMISSION COMPONENT		29,522	31,031	60,553	11,624	7,672	19,296			
9	DEMAND DISTRIBUTION COMPONENT		3,148,959	5,284,744	8,433,704	1,613,503	1,528,064	3,141,567			
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,565,151	2,618,460	4,183,611	861,552	814,188	1,675,740			
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,305,624	2,150,421	3,456,045	616,260	575,726	1,191,986			
12	DEMAND DISTRIBUTION TRANSFORMATION		278,185	515,863	794,048	135,691	138,150	273,841			
13											
14	ENERGY COMPONENT		7,665,135	4,277,891	11,943,026	2,716,258	1,136,277	3,852,535			
15											
16	CUSTOMER COMPONENT	35,830,315	2,357,111	1,270,621	3,627,732	902,981	478,800	1,381,781			
17	AVAILABLE										
18	CUSTOMER SERVICES COMPONENT		410,515	255,128	665,644	138,244	81,733	219,978			
19	CUSTOMER METERS COMPONENT		325,577	182,310	507,887	197,729	107,995	305,723			
20	CUSTOMER METER READING COMPONENT		283,820	143,056	426,876	168,360	84,715	253,076			
21	CUSTOMER DELINQUENT COLLECTIONS		113,658	57,288	170,945	33,710	16,962	50,673			
22	CUSTOMER OTHER RECORDS & COLLECTIONS		684,290	344,908	1,029,197	202,958	102,124	305,082			
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		27,261	13,587	40,848	8,066	4,023	12,089			
24	CUSTOMER SALES COMPONENT		101,758	51,350	153,107	30,189	15,204	45,393			
25	CUSTOMER OTHER COMPONENT		410,233	222,995	633,227	123,725	66,043	189,768			
26											
27	TOTAL COMPANY	667,957,061	22,226,501	18,412,440	40,638,941	8,278,743	4,992,337	13,271,081			
28											
29											
30											
31											
32	ANNUAL BOOKED KWH SALES @ METER (WN)		339,482,255	167,457,891	506,940,146	121,754,815	44,387,465	166,142,281			
33	ANNUAL NUMBER OF CUSTOMERS		285,705	143,460	429,165	84,793	42,505	127,298			
34											
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS (b)	PRESENT RATE OF RETURN SUMMARY SCHEDULE										
			REGULAR (PRIMARY & SECONDARY)		SMALL GENERAL SERVICE		OTHER (UNMETERED)		TOTAL		(af)	(ag)	(ah)
			WINTER	SUMMER	WINTER	SUMMER	WINTER	SUMMER	WINTER	SUMMER			
(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)						
1	RATE OF RETURN		13.61%	12.09%	12.93%	10.03%	7.54%	8.96%					
2	REVENUES REQUIRED												
3													
4													
5	DEMAND COMPONENT	426,019,531	17,046,161	12,849,338	29,895,499	307,438	190,478	497,916					
6	DEMAND PRODUCTION COMPONENT		12,121,200	6,937,570	19,058,770	222,266	107,627	329,894					
7	DEMAND TRANSMISSION COMPONENT		1,072,323	719,660	1,791,982	19,308	10,907	30,216					
8	DEMAND SUB-TRANSMISSION COMPONENT		45,510	29,349	74,859	737	373	1,110					
9	DEMAND DISTRIBUTION COMPONENT		3,807,129	5,162,759	8,969,888	65,127	71,570	136,697					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		2,062,863	2,799,315	4,862,177	38,153	41,973	80,126					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,376,534	1,871,718	3,248,252	21,486	23,798	45,284					
12	DEMAND DISTRIBUTION TRANSFORMATION		367,732	491,726	859,459	5,488	5,799	11,287					
13													
14	ENERGY COMPONENT		5,757,429	3,681,298	9,438,727	119,424	68,017	187,440					
15													
16	CUSTOMER COMPONENT	35,830,315	2,398,039	1,191,765	3,589,804	69,868	36,654	106,522					
17	AVAILABLE												
18	CUSTOMER SERVICES COMPONENT		375,806	175,815	551,621	4,998	2,188	7,186					
19	CUSTOMER METERS COMPONENT		913,410	438,242	1,351,652	0	0	0					
20	CUSTOMER METER READING COMPONENT		187,978	93,653	281,631	9,924	4,932	14,856					
21	CUSTOMER DELINQUENT COLLECTIONS		102,316	50,975	153,290	5,402	2,684	8,086					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		644,674	321,185	965,860	34,034	16,914	50,948					
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		122,962	61,576	184,538	6,570	3,293	9,864					
24	CUSTOMER SALES COMPONENT		97,009	48,311	145,320	5,116	2,541	7,658					
25	CUSTOMER OTHER COMPONENT		(46,117)	2,007	(44,110)	3,824	4,101	7,925					
26													
27	TOTAL COMPANY	667,957,061	25,201,628	17,722,401	42,924,029	496,730	295,149	791,879					
28													
29													
30													
31													
32	ANNUAL BOOKED KWH SALES @ METER (WN)		243,457,675	141,848,758	385,306,433	5,021,172	2,609,885	7,631,057					
33	ANNUAL NUMBER OF CUSTOMERS		186,651	93,363	280,014	9,741	4,874	14,615					
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		SMALL GENERAL SERVICE		SEPARATELY METERED		(ap)
		(b)	(a)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		10.99%	10.42%	10.76%	5.53%	8.45%	6.52%		
2										
3	REVENUES REQUIRED									
4										
5	DEMAND COMPONENT	425,019,531								
6	DEMAND PRODUCTION COMPONENT		843,066	558,223	1,401,289	330,899	215,263	546,162		
7	DEMAND TRANSMISSION COMPONENT		551,120	267,932	819,052	164,773	91,123	255,896		
8	DEMAND SUB-TRANSMISSION COMPONENT		60,668	29,849	90,516	28,845	10,697	39,542		
9	DEMAND DISTRIBUTION COMPONENT		2,393	1,155	3,548	870	383	1,252		
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		228,886	259,287	488,173	136,411	113,060	249,471		
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		110,990	157,846	268,836	57,332	64,205	121,537		
12	DEMAND DISTRIBUTION TRANSFORMATION		93,641	80,704	174,345	64,256	39,133	103,389		
13			24,255	20,737	44,992	14,822	9,722	24,544		
14	ENERGY COMPONENT		324,823	161,716	486,540	125,859	55,637	181,496		
15										
16	CUSTOMER COMPONENT	35,830,315		36,268	109,223	42,892	22,270	65,161		
17	AVAILABLE									
18										
19	CUSTOMER SERVICES COMPONENT		19,523	9,500	29,023	5,366	3,187	8,553		
20	CUSTOMER METERS COMPONENT		21,944	10,795	32,739	17,858	9,812	27,671		
21	CUSTOMER METER READING COMPONENT		4,947	2,470	7,417	4,708	2,370	7,078		
22	CUSTOMER DELINQUENT COLLECTIONS		2,693	1,344	4,037	1,281	645	1,926		
23	CUSTOMER OTHER RECORDS & COLLECTIONS		16,965	8,471	25,436	8,072	4,064	12,137		
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		3,265	1,633	4,898	1,582	789	2,371		
25	CUSTOMER SALES COMPONENT		2,551	1,274	3,825	1,212	611	1,823		
26	CUSTOMER OTHER COMPONENT		1,068	780	1,848	2,812	791	3,603		
27										
28	TOTAL COMPANY	667,957,061	1,240,844	756,207	1,997,051	499,650	293,170	792,820		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		14,137,318	6,355,023	20,492,340	5,657,549	2,183,928	7,841,477		
33	ANNUAL NUMBER OF CUSTOMERS		4,977	2,472	7,449	2,407	1,178	3,586		
34										
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		MEDIUM GENERAL SERVICE		SECONDARY		(av)	(aw)	(ax)
		(b)	(c)	(ar)	(as)	(at)	(au)	(av)	(aw)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN			11.87%	11.43%	11.69%	8.24%	6.34%	7.38%			
2												
3	REVENUES REQUIRED											
4												
5	DEMAND COMPONENT	426,019,531		396,465	258,504	654,969	30,063,795	21,799,535	51,863,330			
6	DEMAND PRODUCTION COMPONENT			320,940	180,107	501,047	22,152,467	12,338,744	34,491,211			
7	DEMAND TRANSMISSION COMPONENT			29,263	18,307	47,570	2,032,817	1,393,057	3,425,873			
8	DEMAND SUB-TRANSMISSION COMPONENT			1,186	732	1,918	72,012	44,444	116,456			
9	DEMAND DISTRIBUTION COMPONENT			45,076	59,358	104,434	5,806,499	8,023,290	13,829,789			
10	DEMAND DISTRIBUTION PRIMARY COMPONENT			45,076	59,358	104,434	3,336,901	4,615,760	7,952,660			
11	DEMAND DISTRIBUTION SECONDARY COMPONENT			0	0	0	1,979,772	2,755,912	4,735,684			
12	DEMAND DISTRIBUTION TRANSFORMATION			0	0	0	489,827	651,618	1,141,445			
13												
14	ENERGY COMPONENT			165,831	92,976	258,807	13,357,163	8,766,076	22,123,239			
15												
16	CUSTOMER COMPONENT	35,830,315		33,322	16,495	49,817	1,794,826	857,960	2,652,786			
17	AVAILABLE											
18	CUSTOMER SERVICES COMPONENT			0	0	0	550,356	246,559	796,916			
19	CUSTOMER METERS COMPONENT			28,535	14,092	42,627	556,742	261,976	818,717			
20	CUSTOMER METER READING COMPONENT			270	135	405	37,326	18,580	55,906			
21	CUSTOMER DELINQUENT COLLECTIONS			281	140	421	38,770	19,299	58,069			
22	CUSTOMER OTHER RECORDS & COLLECTIONS			2,204	1,101	3,305	304,305	151,474	455,779			
23	CUSTOMER OTHER CUSTOMER ASSISTANCE			1,677	839	2,516	234,434	117,451	351,886			
24	CUSTOMER SALES COMPONENT			337	168	506	46,518	23,148	69,665			
25	CUSTOMER OTHER COMPONENT			17	19	36	26,376	19,474	45,850			
26												
27	TOTAL COMPANY	667,957,061		595,618	367,975	963,593	45,215,785	31,423,571	76,639,356			
28												
29												
30												
31												
32	ANNUAL BOOKED KWH SALES @ METER (WN)			7,252,104	3,685,346	10,937,450	579,743,182	351,491,036	931,234,218			
33	ANNUAL NUMBER OF CUSTOMERS			272	136	408	37,861	18,948	56,809			
34												
35												
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		MEDIUM GENERAL SERVICE		SEPARATELY METERED		(bd)	(be)	(bf)
		(b)	(a)	(az)	(ba)	(bb)	(bc)	(bd)	(be)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN			6.25%	6.30%	6.27%	5.14%	5.85%	5.40%			
2												
3	REVENUES REQUIRED											
4												
5	DEMAND COMPONENT	425,019,531										
6	DEMAND PRODUCTION COMPONENT		3,991,320	2,712,395	6,703,716	827,965	509,491	1,337,456				
7	DEMAND TRANSMISSION COMPONENT		2,901,749	1,598,217	4,499,967	483,466	255,314	738,780				
8	DEMAND SUB-TRANSMISSION COMPONENT		303,693	179,324	483,017	65,979	32,789	98,768				
9	DEMAND DISTRIBUTION COMPONENT		9,633	5,704	15,337	1,930	1,012	2,942				
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		776,245	929,150	1,705,395	276,590	220,377	496,967				
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		430,614	516,005	946,619	149,503	119,050	268,554				
12	DEMAND DISTRIBUTION TRANSFORMATION		279,670	334,224	613,894	103,522	82,176	185,698				
13			65,960	78,922	144,882	23,564	19,150	42,714				
14	ENERGY COMPONENT		2,117,302	1,135,802	3,253,104	383,691	213,735	597,426				
15												
16	CUSTOMER COMPONENT	35,830,315	160,007	80,099	240,107	36,868	18,791	55,658				
17	AVAILABLE											
18	CUSTOMER SERVICES COMPONENT		71,943	36,066	108,009	13,061	6,836	19,897				
19	CUSTOMER METERS COMPONENT		19,722	9,875	29,596	7,803	3,997	11,800				
20	CUSTOMER METER READING COMPONENT		3,630	1,815	5,446	1,596	799	2,396				
21	CUSTOMER DELINQUENT COLLECTIONS		3,771	1,886	5,657	829	415	1,244				
22	CUSTOMER OTHER RECORDS & COLLECTIONS		29,598	14,800	44,398	6,507	3,259	9,766				
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		22,957	11,478	34,435	5,066	2,531	7,597				
24	CUSTOMER SALES COMPONENT		4,523	2,262	6,785	994	498	1,492				
25	CUSTOMER OTHER COMPONENT		3,864	1,918	5,782	1,011	455	1,465				
26												
27	TOTAL COMPANY	667,957,061	6,268,630	3,928,297	10,196,927	1,248,524	742,017	1,990,541				
28												
29												
30												
31												
32	ANNUAL BOOKED KWH SALES @ METER (WN)		95,408,127	45,380,593	140,788,720	17,161,328	8,565,472	25,726,801				
33	ANNUAL NUMBER OF CUSTOMERS		3,711	1,843	5,554	820	404	1,224				
34												
35												
36												
37												
38												
39												
40												

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		LARGE GENERAL SERVICE			TOTAL	(b)	(bm)	(bn)			
		WINTER	SUMMER	WINTER	SUMMER	TOTAL							
	(a)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)				
PRESENT RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN												
2													
3	REVENUES REQUIRED		8.42%		8.92%		8.62%		7.23%		7.17%		7.21%
4													
5	DEMAND COMPONENT	426,019,531											
6	DEMAND PRODUCTION COMPONENT	5,210,528		3,677,957		8,888,485		30,566,120		21,032,414		51,598,534	
7	DEMAND TRANSMISSION COMPONENT	4,206,380		2,661,560		6,867,941		24,307,943		14,463,796		38,771,739	
8	DEMAND SUB-TRANSMISSION COMPONENT	411,259		293,131		704,390		2,332,451		1,580,841		3,913,292	
9	DEMAND DISTRIBUTION COMPONENT	14,689		10,705		25,394		78,465		53,012		131,477	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	578,200		712,560		1,290,760		3,847,261		4,934,765		8,782,027	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	578,200		712,560		1,290,760		2,892,409		3,903,078		6,795,487	
12	DEMAND DISTRIBUTION TRANSFORMATION	(0)		(0)		(0)		0		0		0	
13		0		0		0		954,852		1,031,687		1,986,539	
14	ENERGY COMPONENT												
15													
16	CUSTOMER COMPONENT	35,830,315		1,727,559		4,444,828		15,931,934		10,071,981		26,003,916	
17	AVAILABLE	97,099		49,066		146,165		404,112		201,963		606,075	
18													
19	CUSTOMER SERVICES COMPONENT	(0)		(0)		(0)		0		0		0	
20	CUSTOMER METERS COMPONENT	68,237		34,647		102,883		117,027		58,407		175,434	
21	CUSTOMER METER READING COMPONENT	560		280		840		5,544		2,772		8,316	
22	CUSTOMER DELINQUENT COLLECTIONS	442		221		663		4,373		2,186		6,559	
23	CUSTOMER OTHER RECORDS & COLLECTIONS	18,888		9,455		28,343		186,981		93,478		280,459	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	4,592		2,295		6,887		45,644		22,823		68,467	
25	CUSTOMER SALES COMPONENT	4,004		2,005		6,009		39,637		19,816		59,452	
26	CUSTOMER OTHER COMPONENT	376		163		538		4,905		2,481		7,386	
27													
28	TOTAL COMPANY	667,957,061		5,454,582		13,479,478		46,902,167		31,306,357		78,208,524	
29													
30													
31													
32	ANNUAL BOOKED KWH SALES @ METER (WN)	119,566,437		69,723,522		189,289,959		696,448,989		400,029,726		1,096,478,715	
33	ANNUAL NUMBER OF CUSTOMERS	573		281		854		5,646		2,829		8,475	
34													
35													
36													
37													
38													
39													
40													

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		LARGE GENERAL SERVICE		SEPARATELY METERED		(bt)	(bu)	(bv)
		(b)	(c)	(bp)	(bq)	(br)	(bs)	(bt)	(bv)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN			4.66%	6.53%	5.35%	5.11%	7.05%	5.78%			
2												
3	REVENUES REQUIRED											
4												
5	DEMAND COMPONENT	426,019,531										
6	DEMAND PRODUCTION COMPONENT	21,813,503	14,698,327	36,511,829	1,931,185	1,194,831	3,126,016					
7	DEMAND TRANSMISSION COMPONENT	16,769,259	9,822,708	26,591,967	1,279,313	740,345	2,019,658					
8	DEMAND SUB-TRANSMISSION COMPONENT	1,809,297	1,013,965	2,823,262	173,171	89,391	262,562					
9	DEMAND DISTRIBUTION COMPONENT	50,810	32,733	83,543	5,054	2,976	8,030					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	3,184,137	3,828,921	7,013,058	473,648	362,118	835,766					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	2,655,700	3,312,565	5,968,265	372,031	275,961	647,992					
12	DEMAND DISTRIBUTION TRANSFORMATION	528,437	516,356	1,044,793	101,616	86,157	187,774					
13												
14	ENERGY COMPONENT	14,277,322	7,412,617	21,689,940	1,047,851	573,546	1,621,397					
15												
16	CUSTOMER COMPONENT	35,830,315	64,688	192,335	23,757	12,085	35,842					
17	AVAILABLE	127,647										
18	CUSTOMER SERVICES COMPONENT	0	0	0	0	0	0					
19	CUSTOMER METERS COMPONENT	31,181	16,605	47,786	6,987	3,726	10,713					
20	CUSTOMER METER READING COMPONENT	1,844	926	2,770	630	317	947					
21	CUSTOMER DELINQUENT COLLECTIONS	1,454	730	2,185	249	125	373					
22	CUSTOMER OTHER RECORDS & COLLECTIONS	62,183	31,229	93,412	10,628	5,337	15,963					
23	CUSTOMER OTHER CUSTOMER ASSISTANCE	15,313	7,642	22,955	2,613	1,304	3,916					
24	CUSTOMER SALES COMPONENT	13,178	6,619	19,798	2,252	1,131	3,383					
25	CUSTOMER OTHER COMPONENT	2,493	937	3,430	400	145	545					
26												
27	TOTAL COMPANY	667,957,061	22,175,632	58,394,104	3,002,793	1,780,462	4,783,255					
28												
29												
30												
31												
32	ANNUAL BOOKED KWH SALES @ METER (WN)	644,843,323	296,881,089	941,724,412	47,310,409	22,806,187	70,116,597					
33	ANNUAL NUMBER OF CUSTOMERS	1,889	947	2,836	325	159	484					
34												
35												
36												
37												
38												
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40												

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		TOTAL		SECONDARY		TOTAL
		(b)	(a)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	

PRESENT RATE OF RETURN SUMMARY SCHEDULE

LINE NO.	DESCRIPTION	(b)	(a)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)
1	RATE OF RETURN			4.23%	4.42%	4.31%	4.03%	4.69%			4.29%
2											
3	REVENUES REQUIRED										
4	-----										
5	DEMAND COMPONENT	426,019,531									
6	DEMAND PRODUCTION COMPONENT		25,328,096		16,588,920	41,917,017	8,677,796	6,132,271	14,810,067		
7	DEMAND TRANSMISSION COMPONENT		20,637,866		11,845,468	32,483,334	6,916,533	4,227,313	11,143,846		
8	DEMAND SUB-TRANSMISSION COMPONENT		2,042,536		1,295,977	3,338,513	678,268	460,529	1,138,797		
9	DEMAND DISTRIBUTION COMPONENT		55,084		35,592	90,677	17,919	12,961	30,880		
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		2,592,610		3,411,883	6,004,493	1,065,076	1,431,467	2,496,543		
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		2,592,610		3,411,883	6,004,493	862,977	1,190,528	2,053,505		
12	DEMAND DISTRIBUTION TRANSFORMATION		0		0	0	0	0	0		
13			0		0	0	202,100	240,939	443,039		
14	ENERGY COMPONENT		17,933,196		11,435,652	29,368,848	6,049,188	3,976,531	10,025,719		
15			155,625		78,066	233,692	83,125	41,918	125,043		
16	CUSTOMER COMPONENT	35,830,315									
17	AVAILABLE		0		0	0	0	0	0		
18	CUSTOMER SERVICES COMPONENT		72,472		36,478	108,951	27,938	14,298	42,236		
19	CUSTOMER METERS COMPONENT		98		49	148	274	137	412		
20	CUSTOMER METER READING COMPONENT		0		0	0	0	0	0		
21	CUSTOMER DELINQUENT COLLECTIONS		8		4	12	5	3	8		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0		0	0	0	0	0		
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		82,453		41,246	123,699	54,504	27,297	81,801		
24	CUSTOMER SALES COMPONENT		593		289	882	403	184	587		
25	CUSTOMER OTHER COMPONENT										
26											
27	TOTAL COMPANY	667,957,061	43,416,917	28,102,639	71,519,556	14,810,109	10,150,720	24,960,828			
28											
29											
30											
31											
32	ANNUAL BOOKED KWH SALES @ METER (WN)	814,065,252	469,972,949	1,284,038,201	266,896,752	159,672,638	426,569,390				
33	ANNUAL NUMBER OF CUSTOMERS	422	216	639	279	143	422				
34											
35											
36											
37											
38											
39											
40											

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		SUBSTATION		LARGE POWER SERVICE		TRANSMISSION		TOTAL	
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)
PRESENT RATE OF RETURN SUMMARY SCHEDULE											
1	RATE OF RETURN										
2											
3	REVENUES REQUIRED		3.36%	4.90%	3.93%	4.01%	6.39%	4.88%			8.17%
4											
5	DEMAND COMPONENT	426,019,531									
6	DEMAND PRODUCTION COMPONENT	6,513,339	4,359,402	10,872,741	1,456,895	1,024,245	2,481,139	3,020,345			
7	DEMAND TRANSMISSION COMPONENT	5,756,221	3,732,466	9,488,687	1,324,686	926,470	2,251,155	2,866,282			
8	DEMAND SUB-TRANSMISSION COMPONENT	613,358	417,413	1,030,771	132,209	97,775	229,984	148,810			
9	DEMAND DISTRIBUTION COMPONENT	15,035	11,968	27,004	0	0	0	5,254			
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	128,725	197,555	326,280	0	0	0	0			
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	128,725	197,555	326,280	0	0	0	0			
12	DEMAND DISTRIBUTION TRANSFORMATION	0	0	0	0	0	0	0			
13											
14	ENERGY COMPONENT	5,766,199	3,600,911	9,367,110	1,201,340	778,578	1,979,918	2,058,748			
15											
16	CUSTOMER COMPONENT	35,830,315	14,107	7,293	21,400	6,825	3,593	10,418			
17	AVAILABLE										
18	CUSTOMER SERVICES COMPONENT	0	0	0	0	0	0	0			
19	CUSTOMER METERS COMPONENT	8,304	4,386	12,690	4,164	2,259	6,423	0			
20	CUSTOMER METER READING COMPONENT	29	15	44	13	7	20	0			
21	CUSTOMER DELINQUENT COLLECTIONS	0	0	0	0	0	0	0			
22	CUSTOMER OTHER RECORDS & COLLECTIONS	1	0	1	0	0	0	0			
23	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	0	0	0	0	0	0			
24	CUSTOMER SALES COMPONENT	5,757	2,889	8,646	2,641	1,328	3,970	0			
25	CUSTOMER OTHER COMPONENT	16	3	19	5	(1)	4	0			
26											
27	TOTAL COMPANY	667,957,061	12,293,645	7,967,606	20,261,251	2,665,059	1,806,416	4,471,475			
28											
29											
30											
31											
32	ANNUAL BOOKED KWH SALES @ METER (WN)	264,433,672	149,816,683	414,250,355	55,194,244	32,407,531	87,601,775	84,123,181			
33	ANNUAL NUMBER OF CUSTOMERS	29	16	45	13	8	20	42,660			
34											
35											
36											
37											
38											
39											
40											

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	ALLOCATION BASIS	MISSOURI RETAIL COL. 601	RESIDENTIAL COL. 602	SMALL GEN. SERVICE COL. 603	MEDIUM GEN. SERVICE COL. 604	LARGE GEN. SERVICE COL. 605	LARGE PWR SERVICE COL. 606	TOTAL LIGHTING	
PRESENT RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN	6.40%	6.25%	12.59%	7.23%	6.52%	4.26%	8.17%	
2									
3	\$ / KWH								
4									
5	DEMAND COMPONENT	0.0487	0.0609	0.0768	0.0546	0.0436	0.0317	0.0359	
6	DEMAND PRODUCTION COMPONENT	0.0326	0.0351	0.0486	0.0363	0.0323	0.0250	0.0341	
7	DEMAND TRANSMISSION COMPONENT	0.0036	0.0046	0.0046	0.0037	0.0034	0.0026	0.0018	
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0001	0.0001	0.0002	0.0001	0.0001	0.0001	0.0001	
9	DEMAND DISTRIBUTION COMPONENT	0.0123	0.0210	0.0234	0.0146	0.0078	0.0040	(0.0000)	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0076	0.0110	0.0127	0.0084	0.0064	0.0038	0.0000	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0035	0.0081	0.0127	0.0050	0.0000	0.0000	0.0000	
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0013	0.0019	0.0022	0.0012	0.0014	0.0002	0.0000	
13									
14	ENERGY COMPONENT	0.0236	0.0240	0.0244	0.0237	0.0234	0.0229	0.0245	
15									
16	CUSTOMER COMPONENT	0.0041	0.0093	0.0092	0.0027	0.0004	0.0002	0.0380	
17	AVAILABLE								
18	AVAILABLE								
19	CUSTOMER SERVICES COMPONENT	0.0006	0.0015	0.0014	0.0008	(0.0000)	0.0000	(0.0000)	
20	CUSTOMER METERS COMPONENT	0.0007	0.0014	0.0034	0.0008	0.0001	0.0001	0.0000	
21	CUSTOMER METER READING COMPONENT	0.0004	0.0011	0.0007	0.0001	0.0000	0.0000	0.0000	
22	CUSTOMER DELINQUENT COLLECTIONS	0.0002	0.0004	0.0004	0.0001	0.0000	0.0000	0.0000	
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0010	0.0026	0.0025	0.0005	0.0002	0.0000	0.0000	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0001	0.0001	0.0005	0.0004	0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT	0.0002	0.0004	0.0004	0.0001	0.0000	0.0001	0.0000	
26	CUSTOMER OTHER COMPONENT	0.0009	0.0017	(0.0001)	0.0000	0.0000	0.0000	0.0380	
27									
28	TOTAL COMPANY	0.0763	0.0942	0.1104	0.0810	0.0674	0.0548	0.0984	
29									
30									
31	\$/MO/CUST								
32									
33	CUSTOMER COMPONENT	\$10.98	\$8.60	\$12.66	\$46.85	\$77.52	\$346.85	\$75.01	
34	AVAILABLE								
35	AVAILABLE								
36	CUSTOMER SERVICES COMPONENT	\$1.71	\$1.43	\$1.95	\$14.45	(\$0.00)	\$0.00	(\$0.00)	
37	CUSTOMER METERS COMPONENT	\$2.01	\$1.31	\$4.62	\$14.11	\$26.63	\$151.24	\$0.00	
38	CUSTOMER METER READING COMPONENT	\$1.03	\$1.05	\$1.02	\$1.00	\$1.02	\$0.55	\$0.00	
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.42	\$0.40	\$0.55	\$1.02	\$0.77	\$0.00	\$0.00	
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$2.71	\$2.41	\$3.45	\$8.02	\$33.06	\$0.02	\$0.00	
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.30	\$0.10	\$0.66	\$6.19	\$8.08	\$0.00	\$0.00	
42	CUSTOMER SALES COMPONENT	\$0.48	\$0.36	\$0.52	\$1.23	\$7.01	\$193.71	\$0.00	
43	CUSTOMER OTHER COMPONENT	\$2.33	\$1.54	(\$0.10)	\$0.83	\$0.94	\$1.33	\$75.01	

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		RESIDENTIAL		SMALL GENERAL SERVICE		
		WINTER	SUMMER	WINTER	SUMMER	WINTER	SUMMER	
(b)								
PRESENT RATE OF RETURN SUMMARY SCHEDULE								
1	RATE OF RETURN	6.30%	6.20%	6.25%	13.16%	11.87%	12.59%	
2								
3	\$ / KWH							
4	-----							
5	DEMAND COMPONENT							
6	DEMAND PRODUCTION COMPONENT	0.0497	0.0781	0.0609	0.0691	0.0903	0.0768	
7	DEMAND TRANSMISSION COMPONENT	0.0328	0.0388	0.0351	0.0487	0.0484	0.0486	
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0041	0.0054	0.0046	0.0044	0.0050	0.0046	
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0002	0.0001	0.0002	0.0002	0.0002	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0127	0.0338	0.0210	0.0158	0.0366	0.0234	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0066	0.0177	0.0110	0.0085	0.0200	0.0127	
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0049	0.0130	0.0081	0.0058	0.0132	0.0085	
13		0.0012	0.0031	0.0019	0.0015	0.0035	0.0022	
14	ENERGY COMPONENT							
15		0.0232	0.0253	0.0240	0.0236	0.0259	0.0244	
16	CUSTOMER COMPONENT							
17	AVAILABLE	0.0102	0.0079	0.0093	0.0096	0.0084	0.0092	
18	AVAILABLE							
19	CUSTOMER SERVICES COMPONENT	0.0017	0.0013	0.0015	0.0015	0.0012	0.0014	
20	CUSTOMER METERS COMPONENT	0.0016	0.0012	0.0014	0.0036	0.0030	0.0034	
21	CUSTOMER METER READING COMPONENT	0.0012	0.0010	0.0011	0.0008	0.0007	0.0007	
22	CUSTOMER DELINQUENT COLLECTIONS	0.0005	0.0004	0.0004	0.0004	0.0004	0.0004	
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0029	0.0022	0.0026	0.0026	0.0023	0.0025	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0001	0.0001	0.0001	0.0005	0.0004	0.0005	
25	CUSTOMER SALES COMPONENT	0.0004	0.0003	0.0004	0.0004	0.0003	0.0004	
26	CUSTOMER OTHER COMPONENT	0.0018	0.0014	0.0017	(0.0001)	0.0001	(0.0001)	
27					0.1023	0.1246	0.1104	
28	TOTAL COMPANY							
29		0.0831	0.1113	0.0942	0.1023	0.1246	0.1104	
30								
31	\$/MO/CUST							
32	-----							
33	CUSTOMER COMPONENT							
34	AVAILABLE	\$8.61	\$8.57	\$8.60	\$12.68	\$12.63	\$12.66	
35	AVAILABLE							
36	CUSTOMER SERVICES COMPONENT	\$1.43	\$1.42	\$1.43	\$1.99	\$1.87	\$1.95	
37	CUSTOMER METERS COMPONENT	\$1.32	\$1.31	\$1.31	\$4.68	\$4.50	\$4.62	
38	CUSTOMER METER READING COMPONENT	\$1.05	\$1.04	\$1.05	\$1.02	\$1.02	\$1.02	
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.40	\$0.40	\$0.40	\$0.55	\$0.55	\$0.55	
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$2.41	\$2.41	\$2.41	\$3.45	\$3.44	\$3.45	
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.10	\$0.10	\$0.10	\$0.66	\$0.66	\$0.66	
42	CUSTOMER SALES COMPONENT	\$0.36	\$0.36	\$0.36	\$0.52	\$0.52	\$0.52	
43	CUSTOMER OTHER COMPONENT	\$1.55	\$1.54	\$1.54	(\$0.19)	\$0.08	(\$0.10)	

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		MEDIUM GENERAL SERVICE		LARGE GENERAL SERVICE	
		WINTER	SUMMER	WINTER	SUMMER	WINTER	SUMMER
(b)							
PRESENT RATE OF RETURN SUMMARY SCHEDULE							
1	RATE OF RETURN						
2							
3	\$ / KWH						
4							
5	DEMAND COMPONENT						
6	DEMAND PRODUCTION COMPONENT	0.0504	0.0618	0.0546	0.0514	0.0395	0.0436
7	DEMAND TRANSMISSION COMPONENT	0.0370	0.0351	0.0363	0.0351	0.0309	0.0323
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0035	0.0040	0.0037	0.0038	0.0031	0.0034
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0099	0.0226	0.0146	0.0125	0.0054	0.0078
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0057	0.0130	0.0084	0.0104	0.0043	0.0064
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0034	0.0078	0.0050	0.0000	0.0000	0.0000
13		0.0008	0.0018	0.0012	0.0021	0.0011	0.0014
14	ENERGY COMPONENT						
15		0.0229	0.0250	0.0237	0.0251	0.0225	0.0234
16	CUSTOMER COMPONENT						
17	AVAILABLE	0.0029	0.0024	0.0027	0.0004	0.0004	0.0004
18	AVAILABLE						
19	CUSTOMER SERVICES COMPONENT	0.0009	0.0007	0.0008	(0.0000)	0.0000	(0.0000)
20	CUSTOMER METERS COMPONENT	0.0009	0.0007	0.0008	0.0001	0.0001	0.0001
21	CUSTOMER METER READING COMPONENT	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000
22	CUSTOMER DELINQUENT COLLECTIONS	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0005	0.0004	0.0005	0.0002	0.0002	0.0002
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0004	0.0003	0.0004	0.0000	0.0000	0.0000
25	CUSTOMER SALES COMPONENT	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000
26	CUSTOMER OTHER COMPONENT	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000
27							
28	TOTAL COMPANY	0.0762	0.0891	0.0810	0.0769	0.0624	0.0674
29							
30							
31	\$/MO/CUST						
32							
33	CUSTOMER COMPONENT						
34	AVAILABLE	\$47.46	\$45.63	\$46.85	\$77.75	\$77.40	\$77.52
35	AVAILABLE						
36	CUSTOMER SERVICES COMPONENT	\$14.89	\$13.57	\$14.45	(\$0.00)	\$0.00	(\$0.00)
37	CUSTOMER METERS COMPONENT	\$14.36	\$13.59	\$14.11	\$26.89	\$26.50	\$26.63
38	CUSTOMER METER READING COMPONENT	\$1.00	\$1.02	\$1.00	\$1.02	\$1.02	\$1.02
39	CUSTOMER DELINQUENT COLLECTIONS	\$1.02	\$1.02	\$1.02	\$0.77	\$0.77	\$0.77
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$8.03	\$8.00	\$8.02	\$33.09	\$33.05	\$33.06
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$6.19	\$6.20	\$6.19	\$8.08	\$8.08	\$8.08
42	CUSTOMER SALES COMPONENT	\$1.23	\$1.22	\$1.23	\$7.01	\$7.01	\$7.01
43	CUSTOMER OTHER COMPONENT	\$0.73	\$1.03	\$0.83	\$0.88	\$0.97	\$0.94

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE		
			WINTER	SUMMER	TOTAL
(b)					
PRESENT RATE OF RETURN SUMMARY SCHEDULE					
1	RATE OF RETURN		4.04%	4.61%	4.26%
2					
3	\$ / KWH				
4					
5	DEMAND COMPONENT				
6	DEMAND PRODUCTION COMPONENT		0.0300	0.0346	0.0317
7	DEMAND TRANSMISSION COMPONENT		0.0247	0.0255	0.0250
8	DEMAND SUB-TRANSMISSION COMPONENT		0.0025	0.0028	0.0026
9	DEMAND DISTRIBUTION COMPONENT		0.0001	0.0001	0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0027	0.0062	0.0040
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0026	0.0059	0.0038
12	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000
13			0.0001	0.0003	0.0002
14	ENERGY COMPONENT				
15			0.0221	0.0244	0.0229
16	CUSTOMER COMPONENT				
17	AVAILABLE		0.0002	0.0002	0.0002
18	AVAILABLE				
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000
20	CUSTOMER METERS COMPONENT		0.0001	0.0001	0.0001
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000
22	CUSTOMER DELINQUENT COLLECTIONS		0.0000	0.0000	0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0000	0.0000	0.0000
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001
26	CUSTOMER OTHER COMPONENT		0.0000	0.0000	0.0000
27					
28	TOTAL COMPANY		0.0523	0.0592	0.0548
29					
30					
31	\$/MO/CUST				
32					
33	CUSTOMER COMPONENT				
34	AVAILABLE		\$349.50	\$341.70	\$346.85
35	AVAILABLE				
36	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00
37	CUSTOMER METERS COMPONENT		\$151.92	\$149.92	\$151.24
38	CUSTOMER METER READING COMPONENT		\$0.56	\$0.54	\$0.55
39	CUSTOMER DELINQUENT COLLECTIONS		\$0.00	\$0.00	\$0.00
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.02	\$0.02	\$0.02
41	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.00	\$0.00	\$0.00
42	CUSTOMER SALES COMPONENT		\$195.63	\$189.98	\$193.71
43	CUSTOMER OTHER COMPONENT		\$1.37	\$1.24	\$1.33

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL										(r)
			REGULAR		SUMMER		WINTER		SUMMER		TOTAL		
			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN	(b)	7.22%	6.03%	6.60%	5.13%	6.75%	5.97%					
2													
3	\$ / KWH												
4													
5	DEMAND COMPONENT												
6	DEMAND PRODUCTION COMPONENT		0.0551	0.0785	0.0649	0.0460	0.0789	0.0601					
7	DEMAND TRANSMISSION COMPONENT		0.0369	0.0388	0.0377	0.0306	0.0368	0.0333					
8	DEMAND SUB-TRANSMISSION COMPONENT		0.0044	0.0054	0.0048	0.0039	0.0050	0.0044					
9	DEMAND DISTRIBUTION COMPONENT		0.0001	0.0002	0.0002	0.0001	0.0002	0.0001					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0137	0.0342	0.0223	0.0113	0.0369	0.0223					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0072	0.0181	0.0117	0.0064	0.0207	0.0125					
12	DEMAND DISTRIBUTION TRANSFORMATION		0.0052	0.0131	0.0085	0.0040	0.0131	0.0079					
13			0.0013	0.0031	0.0020	0.0009	0.0031	0.0019					
14	ENERGY COMPONENT												
15			0.0234	0.0252	0.0242	0.0230	0.0253	0.0240					
16	CUSTOMER COMPONENT												
17	AVAILABLE		0.0115	0.0078	0.0099	0.0116	0.0081	0.0101					
18	AVAILABLE												
19	CUSTOMER SERVICES COMPONENT		0.0019	0.0012	0.0016	0.0015	0.0011	0.0013					
20	CUSTOMER METERS COMPONENT		0.0017	0.0012	0.0015	0.0046	0.0032	0.0040					
21	CUSTOMER METER READING COMPONENT		0.0013	0.0009	0.0012	0.0010	0.0006	0.0008					
22	CUSTOMER DELINQUENT COLLECTIONS		0.0005	0.0004	0.0005	0.0004	0.0003	0.0003					
23	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0032	0.0022	0.0028	0.0023	0.0016	0.0020					
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001					
25	CUSTOMER SALES COMPONENT		0.0005	0.0003	0.0004	0.0003	0.0002	0.0003					
26	CUSTOMER OTHER COMPONENT		0.0021	0.0014	0.0018	0.0014	0.0010	0.0013					
27													
28	TOTAL COMPANY		0.0900	0.1115	0.0990	0.0806	0.1123	0.0941					
29													
30													
31	\$/MO/CUST												
32													
33	CUSTOMER COMPONENT												
34	AVAILABLE		\$8.57	\$8.37	\$8.50	\$11.86	\$12.61	\$12.11					
35	AVAILABLE												
36	CUSTOMER SERVICES COMPONENT		\$1.42	\$1.33	\$1.39	\$1.51	\$1.71	\$1.58					
37	CUSTOMER METERS COMPONENT		\$1.29	\$1.24	\$1.27	\$4.66	\$5.02	\$4.78					
38	CUSTOMER METER READING COMPONENT		\$1.00	\$1.00	\$1.00	\$0.99	\$1.01	\$0.99					
39	CUSTOMER DELINQUENT COLLECTIONS		\$0.40	\$0.40	\$0.40	\$0.39	\$0.40	\$0.40					
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$2.42	\$2.41	\$2.42	\$2.38	\$2.43	\$2.40					
41	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.10	\$0.10	\$0.10	\$0.09	\$0.10	\$0.09					
42	CUSTOMER SALES COMPONENT		\$0.36	\$0.36	\$0.36	\$0.35	\$0.36	\$0.36					
43	CUSTOMER OTHER COMPONENT		\$1.57	\$1.53	\$1.56	\$1.48	\$1.57	\$1.51					

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		RESIDENTIAL		SEPARATELY METERED		(x)	(y)	(z)
		(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN		3.58%	6.88%	5.03%	4.29%	6.89%	5.24%				
2												
3	\$ / KWH											
4												
5	DEMAND COMPONENT		0.0359	0.0768	0.0494	0.0383	0.0761	0.0484				
6	DEMAND PRODUCTION COMPONENT		0.0231	0.0395	0.0285	0.0214	0.0363	0.0254				
7	DEMAND TRANSMISSION COMPONENT		0.0035	0.0056	0.0042	0.0035	0.0052	0.0040				
8	DEMAND SUB-TRANSMISSION COMPONENT		0.0001	0.0002	0.0001	0.0001	0.0002	0.0001				
9	DEMAND DISTRIBUTION COMPONENT		0.0093	0.0316	0.0166	0.0133	0.0344	0.0189				
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0046	0.0156	0.0083	0.0071	0.0183	0.0101				
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0038	0.0128	0.0068	0.0051	0.0130	0.0072				
12	DEMAND DISTRIBUTION TRANSFORMATION		0.0008	0.0031	0.0016	0.0011	0.0031	0.0016				
13												
14	ENERGY COMPONENT		0.0226	0.0255	0.0236	0.0223	0.0256	0.0232				
15												
16	CUSTOMER COMPONENT		0.0069	0.0076	0.0072	0.0074	0.0108	0.0083				
17	AVAILABLE											
18	AVAILABLE											
19	CUSTOMER SERVICES COMPONENT		0.0012	0.0015	0.0013	0.0011	0.0018	0.0013				
20	CUSTOMER METERS COMPONENT		0.0010	0.0011	0.0010	0.0016	0.0024	0.0018				
21	CUSTOMER METER READING COMPONENT		0.0008	0.0009	0.0008	0.0014	0.0019	0.0015				
22	CUSTOMER DELINQUENT COLLECTIONS		0.0003	0.0003	0.0003	0.0003	0.0004	0.0003				
23	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0020	0.0021	0.0020	0.0017	0.0023	0.0018				
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001				
25	CUSTOMER SALES COMPONENT		0.0003	0.0003	0.0003	0.0002	0.0003	0.0003				
26	CUSTOMER OTHER COMPONENT		0.0012	0.0013	0.0012	0.0010	0.0015	0.0011				
27												
28	TOTAL COMPANY		0.0655	0.1100	0.0802	0.0680	0.1125	0.0799				
29												
30												
31	\$/MO/CUST											
32												
33	CUSTOMER COMPONENT		\$8.25	\$8.86	\$8.45	\$10.65	\$11.26	\$10.85				
34	AVAILABLE											
35	AVAILABLE											
36	CUSTOMER SERVICES COMPONENT		\$1.44	\$1.78	\$1.55	\$1.63	\$1.92	\$1.73				
37	CUSTOMER METERS COMPONENT		\$1.14	\$1.27	\$1.18	\$2.33	\$2.54	\$2.40				
38	CUSTOMER METER READING COMPONENT		\$0.99	\$1.00	\$0.99	\$1.99	\$1.99	\$1.99				
39	CUSTOMER DELINQUENT COLLECTIONS		\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40				
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.40	\$0.40	\$0.40	\$2.40	\$2.40	\$2.40				
41	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.10	\$0.09	\$0.10	\$0.10	\$0.09	\$0.09				
42	CUSTOMER SALES COMPONENT		\$0.36	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36				
43	CUSTOMER OTHER COMPONENT		\$1.44	\$1.55	\$1.48	\$1.46	\$1.55	\$1.49				

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		REGULAR (PRIMARY & SECONDARY)		SMALL GENERAL SERVICE		OTHER (UNMETERED)		TOTAL
		(b)	(a)	(ab)	(ac)	(ad)	(ae)	(af)	(ah)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN			13.61%	12.09%	12.93%	10.03%	7.54%		8.96%
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	0.0700	0.0906	0.0776	0.0612	0.0730	0.0652			0.0652
7	DEMAND TRANSMISSION COMPONENT	0.0498	0.0489	0.0495	0.0443	0.0412	0.0432			0.0432
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0044	0.0051	0.0047	0.0038	0.0042	0.0040			0.0040
9	DEMAND DISTRIBUTION COMPONENT	0.0002	0.0002	0.0002	0.0001	0.0001	0.0001			0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0156	0.0364	0.0233	0.0130	0.0274	0.0179			0.0179
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0085	0.0197	0.0126	0.0076	0.0161	0.0105			0.0105
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0057	0.0132	0.0084	0.0043	0.0091	0.0059			0.0059
13		0.0015	0.0035	0.0022	0.0011	0.0022	0.0015			0.0015
14	ENERGY COMPONENT									
15		0.0236	0.0260	0.0245	0.0238	0.0261	0.0246			0.0246
16	CUSTOMER COMPONENT									
17	AVAILABLE	0.0098	0.0084	0.0093	0.0139	0.0140	0.0140			0.0140
18										
19	CUSTOMER SERVICES COMPONENT	0.0015	0.0012	0.0014	0.0010	0.0008	0.0009			0.0009
20	CUSTOMER METERS COMPONENT	0.0038	0.0031	0.0035	0.0000	0.0000	0.0000			0.0000
21	CUSTOMER METER READING COMPONENT	0.0008	0.0007	0.0007	0.0020	0.0019	0.0019			0.0019
22	CUSTOMER DELINQUENT COLLECTIONS	0.0004	0.0004	0.0004	0.0011	0.0010	0.0011			0.0011
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0026	0.0023	0.0025	0.0068	0.0065	0.0067			0.0067
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0005	0.0004	0.0005	0.0013	0.0013	0.0013			0.0013
25	CUSTOMER SALES COMPONENT	0.0004	0.0003	0.0004	0.0010	0.0010	0.0010			0.0010
26	CUSTOMER OTHER COMPONENT	(0.0002)	0.0000	(0.0001)	0.0008	0.0016	0.0010			0.0010
27										
28	TOTAL COMPANY	0.1035	0.1249	0.1114	0.0989	0.1131	0.1038			0.1038
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT									
34	AVAILABLE	\$12.85	\$12.76	\$12.82	\$7.17	\$7.52	\$7.29			\$7.29
35										
36	CUSTOMER SERVICES COMPONENT	\$2.01	\$1.88	\$1.97	\$0.51	\$0.45	\$0.49			\$0.49
37	CUSTOMER METERS COMPONENT	\$4.89	\$4.69	\$4.83	\$0.00	\$0.00	\$0.00			\$0.00
38	CUSTOMER METER READING COMPONENT	\$1.01	\$1.00	\$1.01	\$1.02	\$1.01	\$1.02			\$1.02
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.55	\$0.55	\$0.55	\$0.55	\$0.55	\$0.55			\$0.55
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$3.45	\$3.44	\$3.45	\$3.49	\$3.47	\$3.49			\$3.49
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.66	\$0.66	\$0.66	\$0.67	\$0.68	\$0.67			\$0.67
42	CUSTOMER SALES COMPONENT	\$0.52	\$0.52	\$0.52	\$0.53	\$0.52	\$0.52			\$0.52
43	CUSTOMER OTHER COMPONENT	(\$0.25)	\$0.02	(\$0.16)	\$0.39	\$0.84	\$0.54			\$0.54

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		SMALL GENERAL SERVICE		SEPARATELY METERED		(ap)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN			10.99%	10.42%	10.76%	5.53%	8.45%	6.52%	
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	0.0596	0.0878	0.0684	0.0585	0.0986	0.0697			
7	DEMAND TRANSMISSION COMPONENT	0.0390	0.0422	0.0400	0.0291	0.0417	0.0326			
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0043	0.0047	0.0044	0.0051	0.0049	0.0050			
9	DEMAND DISTRIBUTION COMPONENT	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002			
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0162	0.0408	0.0238	0.0241	0.0518	0.0318			
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0079	0.0248	0.0131	0.0101	0.0294	0.0155			
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0066	0.0127	0.0085	0.0114	0.0179	0.0132			
13		0.0017	0.0033	0.0022	0.0026	0.0045	0.0031			
14	ENERGY COMPONENT									
15		0.0230	0.0254	0.0237	0.0222	0.0255	0.0231			
16	CUSTOMER COMPONENT									
17	AVAILABLE	0.0052	0.0057	0.0053	0.0076	0.0102	0.0083			
18										
19	CUSTOMER SERVICES COMPONENT	0.0014	0.0015	0.0014	0.0009	0.0015	0.0011			
20	CUSTOMER METERS COMPONENT	0.0016	0.0017	0.0016	0.0032	0.0045	0.0035			
21	CUSTOMER METER READING COMPONENT	0.0003	0.0004	0.0004	0.0008	0.0009	0.0009			
22	CUSTOMER DELINQUENT COLLECTIONS	0.0002	0.0002	0.0002	0.0002	0.0003	0.0002			
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0012	0.0013	0.0012	0.0014	0.0019	0.0015			
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0002	0.0003	0.0002	0.0003	0.0004	0.0003			
25	CUSTOMER SALES COMPONENT	0.0002	0.0002	0.0002	0.0002	0.0003	0.0002			
26	CUSTOMER OTHER COMPONENT	0.0001	0.0001	0.0001	0.0005	0.0004	0.0005			
27										
28	TOTAL COMPANY	0.0878	0.1190	0.0975	0.0883	0.1342	0.1011			
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT									
34	AVAILABLE	\$14.66	\$14.67	\$14.66	\$17.82	\$18.90	\$18.17			
35										
36	CUSTOMER SERVICES COMPONENT	\$3.92	\$3.84	\$3.90	\$2.23	\$2.70	\$2.39			
37	CUSTOMER METERS COMPONENT	\$4.41	\$4.37	\$4.40	\$7.42	\$8.33	\$7.72			
38	CUSTOMER METER READING COMPONENT	\$0.99	\$1.00	\$1.00	\$1.96	\$2.01	\$1.97			
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.54	\$0.54	\$0.54	\$0.53	\$0.55	\$0.54			
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$3.41	\$3.43	\$3.41	\$3.35	\$3.45	\$3.38			
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.66	\$0.66	\$0.66	\$0.66	\$0.67	\$0.66			
42	CUSTOMER SALES COMPONENT	\$0.51	\$0.52	\$0.51	\$0.50	\$0.52	\$0.51			
43	CUSTOMER OTHER COMPONENT	\$0.21	\$0.32	\$0.25	\$1.17	\$0.67	\$1.00			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		MEDIUM GENERAL SERVICE		SECONDARY		TOTAL	(av)	(aw)	(ax)
		(b)	(c)	(ar)	(as)	(at)	(au)	(av)					
PRESENT RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN			11.87%	11.43%	11.69%	8.24%	6.34%	7.38%				
2													
3	\$ / KWH												
4													
5	DEMAND COMPONENT												
6	DEMAND PRODUCTION COMPONENT			0.0547	0.0701	0.0599	0.0519	0.0620	0.0557				
7	DEMAND TRANSMISSION COMPONENT			0.0443	0.0489	0.0458	0.0382	0.0351	0.0370				
8	DEMAND SUB-TRANSMISSION COMPONENT			0.0040	0.0050	0.0043	0.0035	0.0040	0.0037				
9	DEMAND DISTRIBUTION COMPONENT			0.0002	0.0002	0.0002	0.0001	0.0001	0.0001				
10	DEMAND DISTRIBUTION PRIMARY COMPONENT			0.0062	0.0161	0.0095	0.0100	0.0228	0.0149				
11	DEMAND DISTRIBUTION SECONDARY COMPONENT			0.0000	0.0000	0.0000	0.0034	0.0078	0.0085				
12	DEMAND DISTRIBUTION TRANSFORMATION			0.0000	0.0000	0.0000	0.0008	0.0019	0.0012				
13													
14	ENERGY COMPONENT												
15				0.0229	0.0252	0.0237	0.0230	0.0249	0.0238				
16	CUSTOMER COMPONENT												
17	AVAILABLE			0.0046	0.0045	0.0046	0.0031	0.0024	0.0028				
18													
19	CUSTOMER SERVICES COMPONENT			0.0000	0.0000	0.0000	0.0009	0.0007	0.0009				
20	CUSTOMER METERS COMPONENT			0.0039	0.0038	0.0039	0.0010	0.0007	0.0009				
21	CUSTOMER METER READING COMPONENT			0.0000	0.0000	0.0000	0.0001	0.0001	0.0001				
22	CUSTOMER DELINQUENT COLLECTIONS			0.0000	0.0000	0.0000	0.0001	0.0001	0.0001				
23	CUSTOMER OTHER RECORDS & COLLECTIONS			0.0003	0.0003	0.0003	0.0005	0.0004	0.0005				
24	CUSTOMER OTHER CUSTOMER ASSISTANCE			0.0002	0.0002	0.0002	0.0004	0.0003	0.0004				
25	CUSTOMER SALES COMPONENT			0.0000	0.0000	0.0000	0.0001	0.0001	0.0001				
26	CUSTOMER OTHER COMPONENT			0.0000	0.0000	0.0000	0.0000	0.0001	0.0000				
27													
28	TOTAL COMPANY			0.0821	0.0998	0.0881	0.0780	0.0894	0.0823				
29													
30													
31	\$/MO/CUST												
32													
33	CUSTOMER COMPONENT												
34	AVAILABLE			\$122.56	\$120.87	\$122.00	\$47.41	\$45.28	\$46.70				
35													
36	CUSTOMER SERVICES COMPONENT			\$0.00	\$0.00	\$0.00	\$14.54	\$13.01	\$14.03				
37	CUSTOMER METERS COMPONENT			\$104.96	\$103.26	\$104.39	\$14.70	\$13.83	\$14.41				
38	CUSTOMER METER READING COMPONENT			\$0.99	\$0.99	\$0.99	\$0.99	\$0.98	\$0.98				
39	CUSTOMER DELINQUENT COLLECTIONS			\$1.03	\$1.03	\$1.03	\$1.02	\$1.02	\$1.02				
40	CUSTOMER OTHER RECORDS & COLLECTIONS			\$6.11	\$6.07	\$6.09	\$8.04	\$7.99	\$8.02				
41	CUSTOMER OTHER CUSTOMER ASSISTANCE			\$6.17	\$6.15	\$6.16	\$6.19	\$6.20	\$6.19				
42	CUSTOMER SALES COMPONENT			\$1.24	\$1.23	\$1.24	\$1.23	\$1.22	\$1.23				
43	CUSTOMER OTHER COMPONENT			\$0.06	\$0.14	\$0.09	\$0.70	\$1.03	\$0.81				

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		MEDIUM GENERAL SERVICE		SEPARATELY METERED		(bd)	(be)	(bf)
		(b)	(a)	(az)	(ba)	(bb)	(bc)	(bd)	(be)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN			6.25%	6.30%	6.27%	5.14%	5.85%	5.40%			
2												
3	\$ / KWH											
4												
5	DEMAND COMPONENT											
6	DEMAND PRODUCTION COMPONENT	0.0418	0.0598	0.0476	0.0482	0.0595	0.0520					
7	DEMAND TRANSMISSION COMPONENT	0.0304	0.0352	0.0320	0.0282	0.0298	0.0287					
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0032	0.0040	0.0034	0.0038	0.0038	0.0038					
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0081	0.0205	0.0121	0.0161	0.0257	0.0193					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0045	0.0114	0.0067	0.0087	0.0139	0.0104					
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0029	0.0074	0.0044	0.0060	0.0096	0.0072					
13		0.0007	0.0017	0.0010	0.0014	0.0022	0.0017					
14	ENERGY COMPONENT											
15		0.0222	0.0250	0.0231	0.0224	0.0250	0.0232					
16	CUSTOMER COMPONENT											
17	AVAILABLE	0.0017	0.0018	0.0017	0.0021	0.0022	0.0022					
18												
19	CUSTOMER SERVICES COMPONENT	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008					
20	CUSTOMER METERS COMPONENT	0.0002	0.0002	0.0002	0.0005	0.0005	0.0005					
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001					
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000					
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0003	0.0003	0.0003	0.0004	0.0004	0.0004					
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0002	0.0002	0.0002	0.0003	0.0003	0.0003					
25	CUSTOMER SALES COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001					
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001					
27												
28	TOTAL COMPANY	0.0657	0.0866	0.0724	0.0728	0.0866	0.0774					
29												
30												
31	\$/MO/CUST											
32												
33	CUSTOMER COMPONENT											
34	AVAILABLE	\$43.11	\$43.47	\$43.23	\$44.98	\$46.46	\$45.47					
35												
36	CUSTOMER SERVICES COMPONENT	\$19.38	\$19.57	\$19.45	\$15.93	\$16.90	\$16.25					
37	CUSTOMER METERS COMPONENT	\$5.31	\$5.36	\$5.33	\$9.52	\$9.88	\$9.64					
38	CUSTOMER METER READING COMPONENT	\$0.98	\$0.99	\$0.98	\$1.95	\$1.98	\$1.96					
39	CUSTOMER DELINQUENT COLLECTIONS	\$1.02	\$1.02	\$1.02	\$1.01	\$1.03	\$1.02					
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$7.97	\$8.03	\$7.99	\$7.94	\$8.06	\$7.98					
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$6.19	\$6.23	\$6.20	\$6.18	\$6.26	\$6.21					
42	CUSTOMER SALES COMPONENT	\$1.22	\$1.23	\$1.22	\$1.21	\$1.23	\$1.22					
43	CUSTOMER OTHER COMPONENT	\$1.04	\$1.04	\$1.04	\$1.23	\$1.12	\$1.20					

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		LARGE GENERAL SERVICE		(b)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)
		WINTER	SUMMER	TOTAL	WINTER								
PRESENT RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN						8.42%	8.62%	7.23%	7.17%			7.21%
2													
3	\$ / KWH												
4													
5	DEMAND COMPONENT												
6	DEMAND PRODUCTION COMPONENT	0.0436	0.0528	0.0470	0.0439	0.0471				0.0526			0.0471
7	DEMAND TRANSMISSION COMPONENT	0.0352	0.0382	0.0363	0.0349	0.0354				0.0362			0.0354
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0034	0.0042	0.0037	0.0033	0.0036				0.0040			0.0036
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0002	0.0001	0.0001	0.0001				0.0001			0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0048	0.0102	0.0068	0.0055	0.0080				0.0123			0.0080
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	(0.0000)	(0.0102)	(0.0068)	(0.0042)	(0.0062)				(0.0098)			(0.0062)
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0000	0.0000	0.0000	0.0014	0.0018				0.0026			0.0018
13													
14	ENERGY COMPONENT												
15		0.0227	0.0248	0.0235	0.0229	0.0237				0.0252			0.0237
16	CUSTOMER COMPONENT												
17	AVAILABLE	0.0008	0.0007	0.0008	0.0006	0.0006				0.0005			0.0006
18	AVAILABLE												
19	CUSTOMER SERVICES COMPONENT	(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000				0.0000			0.0000
20	CUSTOMER METERS COMPONENT	0.0006	0.0005	0.0005	0.0002	0.0002				0.0001			0.0002
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000			0.0000
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000			0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0002	0.0001	0.0001	0.0003	0.0003				0.0002			0.0003
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0000	0.0000	0.0000	0.0001	0.0001				0.0001			0.0001
25	CUSTOMER SALES COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0001				0.0000			0.0001
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000			0.0000
27													
28	TOTAL COMPANY	0.0671	0.0782	0.0712	0.0673	0.0713				0.0783			0.0713
29													
30													
31	\$/MO/CUST												
32													
33	CUSTOMER COMPONENT												
34	AVAILABLE	\$169.56	\$174.57	\$171.21	\$71.58	\$71.52				\$71.39			\$71.52
35	AVAILABLE												
36	CUSTOMER SERVICES COMPONENT	(0.00)	(0.00)	(0.00)	\$0.00	\$0.00				\$0.00			\$0.00
37	CUSTOMER METERS COMPONENT	\$119.16	\$123.27	\$120.51	\$20.73	\$20.70				\$20.65			\$20.70
38	CUSTOMER METER READING COMPONENT	\$0.98	\$1.00	\$0.98	\$0.98	\$0.98				\$0.98			\$0.98
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.77	\$0.79	\$0.78	\$0.77	\$0.77				\$0.77			\$0.77
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$32.98	\$33.64	\$33.20	\$33.12	\$33.09				\$33.04			\$33.09
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$8.02	\$8.16	\$8.07	\$8.08	\$8.08				\$8.07			\$8.08
42	CUSTOMER SALES COMPONENT	\$6.99	\$7.13	\$7.04	\$7.02	\$7.02				\$7.00			\$7.02
43	CUSTOMER OTHER COMPONENT	\$0.66	\$0.58	\$0.63	\$0.87	\$0.87				\$0.88			\$0.87

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		LARGE GENERAL SERVICE		SEPARATELY METERED		(bt)	(bu)	(bv)
		(b)	(a)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN			4.66%	6.53%	5.35%	5.11%	7.05%				5.78%
2												
3	\$ / KWH											
4												
5	DEMAND COMPONENT											
6	DEMAND PRODUCTION COMPONENT			0.0338	0.0495	0.0388	0.0408	0.0524				0.0446
7	DEMAND TRANSMISSION COMPONENT			0.0260	0.0331	0.0282	0.0270	0.0325				0.0288
8	DEMAND SUB-TRANSMISSION COMPONENT			0.0028	0.0034	0.0030	0.0037	0.0039				0.0037
9	DEMAND DISTRIBUTION COMPONENT			0.0001	0.0001	0.0001	0.0001	0.0001				0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT			0.0049	0.0129	0.0074	0.0100	0.0159				0.0119
11	DEMAND DISTRIBUTION SECONDARY COMPONENT			0.0041	0.0112	0.0063	0.0079	0.0121				0.0092
12	DEMAND DISTRIBUTION TRANSFORMATION			0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
13				0.0008	0.0017	0.0011	0.0021	0.0038				0.0027
14	ENERGY COMPONENT											
15				0.0221	0.0250	0.0230	0.0221	0.0251				0.0231
16	CUSTOMER COMPONENT											
17	AVAILABLE			0.0002	0.0002	0.0002	0.0005	0.0005				0.0005
18												
19	CUSTOMER SERVICES COMPONENT			0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
20	CUSTOMER METERS COMPONENT			0.0000	0.0001	0.0001	0.0001	0.0002				0.0002
21	CUSTOMER METER READING COMPONENT			0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
22	CUSTOMER DELINQUENT COLLECTIONS			0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS			0.0001	0.0001	0.0001	0.0002	0.0002				0.0002
24	CUSTOMER OTHER CUSTOMER ASSISTANCE			0.0000	0.0000	0.0000	0.0001	0.0001				0.0001
25	CUSTOMER SALES COMPONENT			0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
26	CUSTOMER OTHER COMPONENT			0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
27												
28	TOTAL COMPANY			0.0562	0.0747	0.0620	0.0635	0.0781				0.0682
29												
30												
31	\$/MO/CUST											
32												
33	CUSTOMER COMPONENT											
34	AVAILABLE			\$67.58	\$68.33	\$67.83	\$73.16	\$75.86				\$74.05
35												
36	CUSTOMER SERVICES COMPONENT			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00
37	CUSTOMER METERS COMPONENT			\$16.51	\$17.54	\$16.85	\$21.52	\$23.39				\$22.13
38	CUSTOMER METER READING COMPONENT			\$0.98	\$0.98	\$0.98	\$1.94	\$1.99				\$1.96
39	CUSTOMER DELINQUENT COLLECTIONS			\$0.77	\$0.77	\$0.77	\$0.77	\$0.78				\$0.77
40	CUSTOMER OTHER RECORDS & COLLECTIONS			\$32.92	\$32.99	\$32.94	\$32.72	\$33.50				\$32.98
41	CUSTOMER OTHER CUSTOMER ASSISTANCE			\$8.11	\$8.07	\$8.10	\$8.05	\$8.18				\$8.09
42	CUSTOMER SALES COMPONENT			\$6.98	\$6.99	\$6.98	\$6.94	\$7.10				\$6.99
43	CUSTOMER OTHER COMPONENT			\$1.32	\$0.99	\$1.21	\$1.23	\$0.91				\$1.13

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		TOTAL		SECONDARY		TOTAL
		(b)	(a)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN			4.23%	4.31%	4.03%	4.69%	4.29%		
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	0.0311	0.0353	0.0326	0.0325	0.0384	0.0347	0.0384	0.0347	0.0347
7	DEMAND TRANSMISSION COMPONENT	0.0254	0.0252	0.0253	0.0259	0.0265	0.0261	0.0265	0.0261	0.0261
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0025	0.0028	0.0026	0.0025	0.0029	0.0027	0.0029	0.0027	0.0027
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0032	0.0073	0.0047	0.0040	0.0090	0.0059	0.0090	0.0059	0.0059
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0032	0.0073	0.0047	0.0032	0.0075	0.0048	0.0075	0.0048	0.0048
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
13		0.0000	0.0000	0.0000	0.0008	0.0015	0.0010	0.0015	0.0010	0.0010
14	ENERGY COMPONENT									
15		0.0220	0.0243	0.0229	0.0227	0.0249	0.0235	0.0249	0.0235	0.0235
16	CUSTOMER COMPONENT									
17	AVAILABLE	0.0002	0.0002	0.0002	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
18	AVAILABLE									
19	CUSTOMER SERVICES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20	CUSTOMER METERS COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUSTOMER SALES COMPONENT	0.0001	0.0001	0.0001	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
27										
28	TOTAL COMPANY	0.0533	0.0598	0.0557	0.0555	0.0636	0.0585	0.0636	0.0585	0.0585
29										
30										
31	\$/MO/CUST									
32		\$368.60	\$360.85	\$365.98	\$297.89	\$292.59	\$296.09	\$292.59	\$296.09	\$296.09
33	CUSTOMER COMPONENT									
34	AVAILABLE									
35	AVAILABLE									
36	CUSTOMER SERVICES COMPONENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	CUSTOMER METERS COMPONENT	\$171.65	\$168.62	\$170.62	\$100.12	\$99.80	\$100.01	\$99.80	\$100.01	\$100.01
38	CUSTOMER METER READING COMPONENT	\$0.23	\$0.23	\$0.23	\$0.98	\$0.96	\$0.97	\$0.96	\$0.97	\$0.97
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	CUSTOMER SALES COMPONENT	\$195.29	\$190.65	\$193.72	\$195.32	\$190.53	\$193.70	\$190.53	\$193.70	\$193.70
43	CUSTOMER OTHER COMPONENT	\$1.40	\$1.34	\$1.38	\$1.44	\$1.28	\$1.39	\$1.28	\$1.39	\$1.39

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LIGHTING
COL 608

LINE NO.	DESCRIPTION	ALLOCATION BASIS (b)				LARGE POWER SERVICE				TOTAL	
		WINTER	SUMMER	TOTAL	(cg)	WINTER	SUMMER	TOTAL	(ci)		
		(ce)	(cf)	(ch)	(ci)	(cj)					
PRESENT RATE OF RETURN SUMMARY SCHEDULE											
1	RATE OF RETURN										
2											
3	\$ / KWH	3.36%	4.90%	4.01%	3.93%	6.39%	4.88%				8.17%
4											
5	DEMAND COMPONENT	0.0246	0.0291	0.0262	0.0262	0.0316	0.0283				0.0359
6	DEMAND PRODUCTION COMPONENT	0.0218	0.0249	0.0229	0.0229	0.0286	0.0257				0.0341
7	DEMAND TRANSMISSION COMPONENT	0.0023	0.0028	0.0025	0.0025	0.0030	0.0026				0.0018
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0000	0.0000				0.0001
9	DEMAND DISTRIBUTION COMPONENT	0.0005	0.0013	0.0008	0.0008	0.0000	0.0000				(0.0000)
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0005	0.0013	0.0008	0.0008	0.0000	0.0000				0.0000
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
13											
14	ENERGY COMPONENT	0.0218	0.0240	0.0226	0.0226	0.0240	0.0226				0.0245
15											
16	CUSTOMER COMPONENT	0.0001	0.0000	0.0001	0.0001	0.0001	0.0001				0.0380
17	AVAILABLE										
18	AVAILABLE										
19	CUSTOMER SERVICES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				(0.0000)
20	CUSTOMER METERS COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0001	0.0001				0.0000
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
25	CUSTOMER SALES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				0.0000
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	(0.0000)	0.0000				0.0380
27											
28	TOTAL COMPANY	0.0465	0.0532	0.0489	0.0489	0.0557	0.0510				0.0984
29											
30											
31	\$/MO/CUST	\$465.05	\$467.61	\$478.96	\$478.96	\$460.79	\$509.02				\$75.01
32											
33	CUSTOMER COMPONENT										
34	AVAILABLE										
35	AVAILABLE										
36	CUSTOMER SERVICES COMPONENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				(\$0.00)
37	CUSTOMER METERS COMPONENT	\$285.53	\$281.21	\$284.02	\$284.02	\$289.68	\$313.85				\$0.00
38	CUSTOMER METER READING COMPONENT	\$1.00	\$0.93	\$0.97	\$0.97	\$0.86	\$0.98				\$0.00
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02				\$0.00
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00
42	CUSTOMER SALES COMPONENT	\$197.94	\$185.27	\$193.52	\$193.52	\$170.36	\$193.97				\$0.00
43	CUSTOMER OTHER COMPONENT	\$0.55	\$0.19	\$0.43	\$0.43	(\$0.12)	\$0.22				\$75.01

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	MISSOURI RETAIL		RESIDENTIAL		SMALL GEN. SERVICE		MEDIUM GEN. SERVICE		LARGE GEN. SERVICE		LARGE PWR SERVICE		TOTAL LIGHTING	
		COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 605	COL. 606	COL. 605	COL. 606	COL. 605	COL. 606	COL. 605	COL. 606	(h)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE															
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2															
3	REVENUES REQUIRED														
4															
5	DEMAND COMPONENT	514,905,734	514,905,734	195,750,485	26,326,627	68,707,701	119,800,717	101,128,326	3,191,878						
6	DEMAND PRODUCTION COMPONENT	346,907,974	112,947,068	112,947,068	16,539,273	45,254,667	88,863,792	80,272,683	3,030,492						
7	DEMAND TRANSMISSION COMPONENT	36,788,223	14,147,957	14,147,957	1,659,615	4,453,706	8,824,795	7,546,480	155,669						
8	DEMAND SUB-TRANSMISSION COMPONENT	1,340,216	518,711	518,711	60,908	163,591	324,311	266,980	5,716						
9	DEMAND DISTRIBUTION COMPONENT	129,869,320	68,136,749	68,136,749	8,066,832	18,835,736	21,787,820	13,042,183	0						
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	80,729,998	35,552,154	35,552,154	4,369,614	10,792,511	17,698,948	12,316,771	0						
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	35,427,678	26,044,913	26,044,913	2,954,928	6,427,838	0	0	0						
12	DEMAND DISTRIBUTION TRANSFORMATION	13,711,644	6,539,683	6,539,683	742,290	1,615,388	4,088,872	725,411	0						
13															
14	ENERGY COMPONENT	208,673,766	63,817,570	63,817,570	10,141,621	26,441,340	54,374,682	51,831,013	2,067,540						
15															
16	CUSTOMER COMPONENT	37,370,397	25,748,691	25,748,691	3,815,149	3,111,488	997,785	421,443	3,275,841						
17	AVAILABLE														
18	CUSTOMER SERVICES COMPONENT	6,236,797	4,724,253	4,724,253	498,539	1,014,005	0	0	0						
19	CUSTOMER METERS COMPONENT	6,811,312	4,048,559	4,048,559	1,265,381	941,650	356,242	199,479	0						
20	CUSTOMER METER READING COMPONENT	3,371,822	2,985,345	2,985,345	308,465	64,432	12,950	630	0						
21	CUSTOMER DELINQUENT COLLECTIONS	1,385,787	1,144,323	1,144,323	165,957	65,670	9,837	0	0						
22	CUSTOMER OTHER RECORDS & COLLECTIONS	8,871,288	6,889,541	6,889,541	1,045,669	515,436	420,620	22	0						
23	CUSTOMER OTHER CUSTOMER ASSISTANCE	970,019	269,434	269,434	202,552	395,994	102,039	0	0						
24	CUSTOMER SALES COMPONENT	1,572,471	1,026,481	1,026,481	157,156	78,803	89,182	220,849	0						
25	CUSTOMER OTHER COMPONENT	8,150,902	4,660,756	4,660,756	171,430	35,498	6,913	463	3,275,841						
26															
27	TOTAL COMPANY	760,949,897	285,316,746	285,316,746	40,283,397	98,260,530	175,173,184	153,380,782	8,535,258						
28															
29															
30															
31															
32	ANNUAL BOOKED KWH SALES @ METER (WN)	8,750,336,194	2,626,185,113	2,626,185,113	421,271,307	1,108,687,188	2,297,609,682	2,212,459,722	84,123,181						
33	ANNUAL NUMBER OF CUSTOMERS	3,262,330	2,836,236	2,836,236	305,664	63,996	12,648	1,126	42,660						
34															
35															
36															
37															
38															
39															
40															

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		RESIDENTIAL		SMALL GENERAL SERVICE	
		WINTER	TOTAL	WINTER	TOTAL	WINTER	TOTAL
(b)							
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE							
1	RATE OF RETURN	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2							
3	REVENUES REQUIRED						
4							
5	DEMAND COMPONENT		514,905,734				
6	DEMAND PRODUCTION COMPONENT	96,664,271	195,750,485	99,086,214	195,750,485	14,652,745	26,326,627
7	DEMAND TRANSMISSION COMPONENT	63,678,982	112,947,068	49,268,086	112,947,068	10,282,149	16,539,273
8	DEMAND SUB-TRANSMISSION COMPONENT	7,683,214	14,147,957	6,464,743	14,147,957	983,387	1,659,615
9	DEMAND DISTRIBUTION COMPONENT	281,710	518,711	237,001	518,711	36,090	60,908
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	25,020,365	68,136,384	43,116,384	68,136,384	3,351,119	8,066,832
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	13,031,548	35,552,154	22,520,606	35,552,154	1,787,609	4,369,614
12	DEMAND DISTRIBUTION TRANSFORMATION	9,582,609	26,044,913	16,462,303	26,044,913	1,249,603	2,954,928
13		2,406,208	6,539,683	4,133,475	6,539,683	313,907	742,290
14	ENERGY COMPONENT						
15		37,433,627	63,817,570	26,383,943	63,817,570	6,221,226	10,141,621
16	CUSTOMER COMPONENT		37,370,397				
17	AVAILABLE	17,166,258	25,748,691	8,582,433	25,748,691	2,543,408	3,815,149
18							
19	CUSTOMER SERVICES COMPONENT	3,149,696	4,724,253	1,574,557	4,724,253	332,357	498,539
20	CUSTOMER METERS COMPONENT	2,699,154	4,048,559	1,349,405	4,048,559	843,579	1,265,381
21	CUSTOMER METER READING COMPONENT	1,990,237	2,985,345	995,108	2,985,345	205,644	308,465
22	CUSTOMER DELINQUENT COLLECTIONS	762,885	1,144,323	381,438	1,144,323	110,638	165,957
23	CUSTOMER OTHER RECORDS & COLLECTIONS	4,593,047	6,889,541	2,296,495	6,889,541	697,113	1,045,669
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	179,622	269,434	89,812	269,434	135,034	202,552
25	CUSTOMER SALES COMPONENT	684,324	1,026,481	342,157	1,026,481	104,771	157,156
26	CUSTOMER OTHER COMPONENT	3,107,294	4,660,756	1,553,462	4,660,756	114,272	171,430
27							
28	TOTAL COMPANY	151,264,156	285,316,746	134,052,590	285,316,746	23,417,380	40,283,397
29							
30							
31							
32	ANNUAL BOOKED KWH SALES @ METER (WN)	1,595,475,703	2,626,185,113	1,030,709,409	2,626,185,113	268,273,714	421,271,307
33	ANNUAL NUMBER OF CUSTOMERS	1,890,824	2,836,236	945,412	2,836,236	203,776	305,664
34							
35							
36							
37							
38							
39							
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			LARGE GENERAL SERVICE		
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL
(b)								
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE								
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2								
3	REVENUES REQUIRED							
4								
5	DEMAND COMPONENT	514,905,734						
6	DEMAND PRODUCTION COMPONENT		38,039,772	30,667,929	68,707,701	73,135,443	46,665,275	119,800,717
7	DEMAND TRANSMISSION COMPONENT		27,846,939	17,407,728	45,254,667	57,106,795	31,756,997	88,863,792
8	DEMAND SUB-TRANSMISSION COMPONENT		2,579,211	1,874,496	4,453,706	5,524,959	3,299,836	8,824,795
9	DEMAND DISTRIBUTION COMPONENT		94,713	68,878	163,591	203,077	121,234	324,311
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		7,518,909	11,316,828	18,835,736	10,300,612	11,487,208	21,787,820
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		4,302,419	6,490,092	10,792,511	8,191,667	9,507,281	17,698,948
12	DEMAND DISTRIBUTION TRANSFORMATION		2,570,575	3,857,263	6,427,838	0	0	0
13			645,915	969,473	1,615,388	2,108,945	1,979,926	4,088,872
14	ENERGY COMPONENT		16,107,329	10,334,012	26,441,340	34,407,657	19,967,025	54,374,682
15								
16	CUSTOMER COMPONENT	37,370,397	2,074,072	1,037,416	3,111,488	665,201	332,583	997,785
17	AVAILABLE							
18								
19	CUSTOMER SERVICES COMPONENT		675,821	338,184	1,014,005	0	0	0
20	CUSTOMER METERS COMPONENT		627,660	313,990	941,650	237,508	118,734	356,242
21	CUSTOMER METER READING COMPONENT		42,954	21,478	64,432	8,633	4,317	12,950
22	CUSTOMER DELINQUENT COLLECTIONS		43,779	21,890	65,670	6,568	3,279	9,837
23	CUSTOMER OTHER RECORDS & COLLECTIONS		343,620	171,816	515,436	280,415	140,206	420,620
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		263,997	131,996	395,994	68,026	34,013	102,039
25	CUSTOMER SALES COMPONENT		52,555	26,268	78,803	59,455	29,727	89,182
26	CUSTOMER OTHER COMPONENT		23,706	11,792	35,498	4,606	2,307	6,913
27								
28	TOTAL COMPANY	760,949,897	56,221,172	42,039,357	98,260,530	108,208,301	66,964,882	175,173,184
29								
30								
31								
32	ANNUAL BOOKED KWH SALES @ METER (WN)		699,564,741	409,122,447	1,108,687,188	1,508,169,158	789,440,524	2,297,609,682
33	ANNUAL NUMBER OF CUSTOMERS		42,664	21,332	63,996	8,432	4,216	12,648
34								
35								
36								
37								
38								
39								
40								

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE		
			WINTER	SUMMER	TOTAL
(b)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE					
1	RATE OF RETURN		9.04%	9.04%	9.04%
2					
3	REVENUES REQUIRED				
4					
5	DEMAND COMPONENT	514,905,734			
6	DEMAND PRODUCTION COMPONENT		61,766,638	39,361,688	101,128,326
7	DEMAND TRANSMISSION COMPONENT		51,250,918	29,021,765	80,272,683
8	DEMAND SUB-TRANSMISSION COMPONENT		4,631,011	2,915,469	7,546,480
9	DEMAND DISTRIBUTION COMPONENT		163,887	103,093	266,980
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		5,720,821	7,321,362	13,042,183
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		5,373,721	6,943,050	12,316,771
12			0	0	0
13	DEMAND DISTRIBUTION TRANSFORMATION		347,100	378,312	725,411
14	ENERGY COMPONENT				
15			31,639,964	20,191,049	51,831,013
16	CUSTOMER COMPONENT	37,370,397			
17	AVAILABLE		280,970	140,473	421,443
18	AVAILABLE				
19	CUSTOMER SERVICES COMPONENT		0	0	0
20	CUSTOMER METERS COMPONENT		132,994	66,486	199,479
21	CUSTOMER METER READING COMPONENT		420	210	630
22	CUSTOMER DELINQUENT COLLECTIONS		0	0	0
23	CUSTOMER OTHER RECORDS & COLLECTIONS		14	7	22
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0	0	0
25	CUSTOMER SALES COMPONENT		147,233	73,616	220,849
26	CUSTOMER OTHER COMPONENT		308	155	463
27					
28	TOTAL COMPANY	760,949,897	93,687,572	59,693,210	153,380,782
29					
30					
31					
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,400,589,920	811,869,802	2,212,459,722
33	ANNUAL NUMBER OF CUSTOMERS		743	383	1,126
34					
35					
36					
37					
38					
39					
40					

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS (b)	REGULAR		(k)	9.04%	(l)	9.04%	RESIDENTIAL		(o)	9.04%	(p)	(r)	
			TIME OF DAY						TOTAL	SUMMER					SUMMER
			WINTER	WINTER											
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE															
1	RATE OF RETURN														
2															
3	REVENUES REQUIRED														
4															
5	DEMAND COMPONENT	514,905,734													
6	DEMAND PRODUCTION COMPONENT		70,882,867		80,130,122	151,012,989	21,839	24,582	46,421						
7	DEMAND TRANSMISSION COMPONENT		47,517,388		39,660,833	87,178,221	14,616	11,481	26,097						
8	DEMAND SUB-TRANSMISSION COMPONENT		5,514,773		5,149,887	10,664,659	1,713	1,490	3,203						
9	DEMAND DISTRIBUTION COMPONENT		202,255		188,774	391,029	63	55	118						
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		17,648,452		35,130,628	52,779,080	5,447	11,557	17,004						
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		9,294,443		18,501,429	27,795,872	3,052	6,475	9,527						
12	DEMAND DISTRIBUTION TRANSFORMATION		6,677,167		13,291,934	19,969,101	1,914	4,061	5,976						
13			1,676,842		3,337,265	5,014,107	481	1,020	1,501						
14	ENERGY COMPONENT		26,803,940		20,908,925	47,712,865	8,279	6,761	15,039						
15			13,498,829		6,747,788	20,246,617	4,523	2,262	6,785						
16	CUSTOMER COMPONENT	37,370,397													
17	AVAILABLE														
18	CUSTOMER SERVICES COMPONENT		2,390,651		1,194,545	3,585,196	659	330	988						
19	CUSTOMER METERS COMPONENT		2,076,597		1,037,907	3,114,504	1,831	916	2,747						
20	CUSTOMER METER READING COMPONENT		1,531,764		765,859	2,297,623	345	172	517						
21	CUSTOMER DELINQUENT COLLECTIONS		613,404		306,693	920,097	138	69	207						
22	CUSTOMER OTHER RECORDS & COLLECTIONS		3,693,078		1,846,484	5,539,562	831	416	1,247						
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		144,425		72,213	216,638	33	16	49						
24	CUSTOMER SALES COMPONENT		550,237		275,109	825,346	124	62	186						
25	CUSTOMER OTHER COMPONENT		2,498,673		1,248,978	3,747,651	563	281	844						
26															
27	TOTAL COMPANY	760,949,897	111,185,637	107,786,834	218,972,471	34,641	33,605	68,246							
28															
29															
30															
31															
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,133,884,780	818,599,780	1,952,484,561	353,853	264,272	618,125							
33	ANNUAL NUMBER OF CUSTOMERS		1,519,980	759,277	2,279,258	346	170	516							
34															
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		RESIDENTIAL		SEPARATELY METERED		(x)	(y)	(z)
		(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN		9.04%		9.04%		9.04%		9.04%			
2												
3	REVENUES REQUIRED											
4												
5	DEMAND COMPONENT	514,905,734										
6	DEMAND PRODUCTION COMPONENT		18,975,092	14,995,432	33,970,524	6,784,473	3,936,078	10,720,550				
7	DEMAND TRANSMISSION COMPONENT		12,320,993	7,716,875	20,037,868	3,825,985	1,878,898	5,704,883				
8	DEMAND SUB-TRANSMISSION COMPONENT		1,606,251	1,053,264	2,659,515	560,478	260,102	820,579				
9	DEMAND DISTRIBUTION COMPONENT		58,846	38,631	97,477	20,546	9,541	30,087				
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		4,989,002	6,186,662	11,175,664	2,377,465	1,787,537	4,165,001				
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		2,468,779	3,061,391	5,530,170	1,265,274	951,310	2,216,585				
12	DEMAND DISTRIBUTION TRANSFORMATION		2,014,544	2,497,944	4,512,488	888,984	668,364	1,557,348				
13			505,679	627,327	1,133,006	223,206	167,863	391,069				
14	ENERGY COMPONENT		7,848,679	4,320,665	12,169,344	2,772,729	1,147,593	3,920,322				
15												
16	CUSTOMER COMPONENT	37,370,397		1,330,991	3,991,461	1,002,435	501,393	1,503,828				
17	AVAILABLE											
18	CUSTOMER SERVICES COMPONENT		574,367	287,593	861,959	184,019	92,090	276,109				
19	CUSTOMER METERS COMPONENT		389,805	195,063	584,867	230,922	115,519	346,441				
20	CUSTOMER METER READING COMPONENT		287,736	143,877	431,613	170,392	85,199	255,591				
21	CUSTOMER DELINQUENT COLLECTIONS		115,226	57,617	172,842	34,117	17,059	51,176				
22	CUSTOMER OTHER RECORDS & COLLECTIONS		693,730	346,888	1,040,618	205,407	102,708	308,114				
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		27,132	13,566	40,698	8,033	4,016	12,050				
24	CUSTOMER SALES COMPONENT		103,359	51,683	155,042	30,604	15,303	45,906				
25	CUSTOMER OTHER COMPONENT		469,117	234,705	703,822	138,942	69,498	208,440				
26												
27	TOTAL COMPANY	760,949,897	29,484,241	20,647,088	50,131,328	10,559,637	5,585,063	16,144,700				
28												
29												
30												
31												
32	ANNUAL BOOKED KWH SALES @ METER (WN)		339,482,255	167,457,891	506,940,146	121,754,815	44,387,465	166,142,281				
33	ANNUAL NUMBER OF CUSTOMERS		285,705	143,460	429,165	84,793	42,505	127,298				
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	EQUALIZED RATE OF RETURN SUMMARY SCHEDULE												
			(a)		(b)		(c)		(d)		(e)		(f)		
			(aa)	(ab)	(ba)	(bb)	(ca)	(cb)	(da)	(db)	(ea)	(eb)	(fa)	(fb)	
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2															
3	REVENUES REQUIRED														
4															
5	DEMAND COMPONENT	514,905,734	13,182,154	10,726,972	23,909,126	289,643	210,771	500,414							
6	DEMAND PRODUCTION COMPONENT		9,367,027	5,797,409	15,164,437	209,391	118,972	328,363							
7	DEMAND TRANSMISSION COMPONENT		874,646	625,482	1,500,128	18,431	11,778	30,209							
8	DEMAND SUB-TRANSMISSION COMPONENT		32,098	22,956	55,054	677	432	1,109							
9	DEMAND DISTRIBUTION COMPONENT		2,908,382	4,281,126	7,189,508	61,144	79,589	140,733							
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,578,447	2,324,013	3,902,460	35,833	46,644	82,477							
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,062,928	1,564,181	2,627,109	20,228	26,333	46,561							
12	DEMAND DISTRIBUTION TRANSFORMATION		267,008	392,931	659,939	5,063	6,612	11,695							
13															
14	ENERGY COMPONENT		5,652,050	3,635,246	9,287,296	118,998	68,498	187,496							
15															
16	CUSTOMER COMPONENT	37,370,397	2,355,717	1,177,864	3,533,581	71,246	35,655	106,902							
17	AVAILABLE														
18	CUSTOMER SERVICES COMPONENT		303,296	151,658	454,954	4,758	2,373	7,132							
19	CUSTOMER METERS COMPONENT		802,847	401,439	1,204,286	0	0	0							
20	CUSTOMER METER READING COMPONENT		186,061	93,031	279,092	9,906	4,952	14,858							
21	CUSTOMER DELINQUENT COLLECTIONS		101,272	50,636	151,908	5,392	2,696	8,087							
22	CUSTOMER DELINQUENT COLLECTIONS		638,099	319,051	957,150	33,973	16,984	50,957							
23	CUSTOMER OTHER RECORDS & COLLECTIONS		123,604	61,802	185,405	6,580	3,290	9,870							
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		95,901	47,951	143,852	5,106	2,553	7,659							
25	CUSTOMER SALES COMPONENT		104,636	52,297	156,934	5,531	2,807	8,338							
26	CUSTOMER OTHER COMPONENT														
27															
28	TOTAL COMPANY	760,949,897	21,189,921	15,540,083	36,730,004	479,888	314,924	794,812							
29															
30															
31															
32	ANNUAL BOOKED KWH SALES @ METER (WN)		243,457,675	141,848,758	385,306,433	5,021,172	2,609,885	7,631,057							
33	ANNUAL NUMBER OF CUSTOMERS		186,651	93,363	280,014	9,741	4,874	14,615							
34															
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		SMALL GENERAL SERVICE		SEPARATELY METERED		(ap)
		(b)	(c)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2										
3	REVENUES REQUIRED									
4										
5	DEMAND COMPONENT	514,905,734			511,905	1,260,527	432,326	224,234	656,560	
6	DEMAND PRODUCTION COMPONENT			748,622	245,813	734,879	216,664	94,930	311,594	
7	DEMAND TRANSMISSION COMPONENT			489,066	27,940	83,275	34,975	11,028	46,003	
8	DEMAND SUB-TRANSMISSION COMPONENT			55,335	1,025	3,055	1,285	405	1,689	
9	DEMAND DISTRIBUTION COMPONENT			2,030	237,127	439,318	179,402	117,871	297,273	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT			202,191	144,429	242,563	75,195	66,919	142,114	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT			98,134	74,088	157,256	83,280	40,721	124,002	
12	DEMAND DISTRIBUTION TRANSFORMATION			83,168	18,610	39,499	20,927	10,230	31,157	
13				20,889						
14	ENERGY COMPONENT			322,375	160,838	483,214	127,803	55,812	183,615	
15										
16	CUSTOMER COMPONENT	37,370,397		71,539	35,771	107,310	44,906	22,450	67,356	
17	AVAILABLE									
18										
19	CUSTOMER SERVICES COMPONENT			17,716	8,860	26,576	6,587	3,291	9,878	
20	CUSTOMER METERS COMPONENT			20,729	10,366	31,095	20,002	9,998	30,000	
21	CUSTOMER METER READING COMPONENT			4,927	2,463	7,390	4,750	2,375	7,125	
22	CUSTOMER DELINQUENT COLLECTIONS			2,682	1,341	4,022	1,293	646	1,939	
23	CUSTOMER OTHER RECORDS & COLLECTIONS			16,896	8,448	25,344	8,145	4,072	12,217	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE			3,273	1,636	4,909	1,578	789	2,366	
25	CUSTOMER SALES COMPONENT			2,559	1,270	3,809	1,224	612	1,836	
26	CUSTOMER OTHER COMPONENT			2,777	1,387	4,164	1,328	666	1,994	
27										
28	TOTAL COMPANY	760,949,897		1,142,536	708,514	1,851,050	605,035	302,495	907,530	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)			14,137,318	6,355,023	20,492,340	5,657,549	2,183,928	7,841,477	
33	ANNUAL NUMBER OF CUSTOMERS			4,977	2,472	7,449	2,407	1,178	3,586	
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		MEDIUM GENERAL SERVICE		SECONDARY		TOTAL	(av)	(aw)	(ax)
		(b)	(c)	(ar)	(as)	(at)	(au)	(av)	(aw)				
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%			
2													
3	REVENUES REQUIRED												
4													
5	DEMAND COMPONENT	514,905,734											
6	DEMAND PRODUCTION COMPONENT		335,601	223,980	559,582	31,717,353	26,490,341	58,207,694					
7	DEMAND TRANSMISSION COMPONENT		271,197	155,928	427,125	23,376,458	14,980,337	38,356,795					
8	DEMAND SUB-TRANSMISSION COMPONENT		25,644	16,360	42,004	2,118,486	1,611,134	3,729,620					
9	DEMAND DISTRIBUTION COMPONENT		940	600	1,540	77,784	59,201	136,985					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		37,820	51,092	88,912	6,144,626	9,839,669	15,984,295					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		37,820	51,092	88,912	3,529,916	5,652,570	9,182,486					
12	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	2,089,674	3,346,104	5,435,779					
13													
14	ENERGY COMPONENT		163,969	92,072	256,041	13,409,546	8,874,933	22,284,479					
15													
16	CUSTOMER COMPONENT	37,370,397		15,596	46,785	1,829,270	915,018	2,744,288					
17	AVAILABLE												
18	CUSTOMER SERVICES COMPONENT		0	0	0	574,929	287,742	862,671					
19	CUSTOMER METERS COMPONENT		26,279	13,141	39,421	570,951	285,635	856,586					
20	CUSTOMER METER READING COMPONENT		269	134	403	37,417	18,709	56,126					
21	CUSTOMER DELINQUENT COLLECTIONS		279	140	419	38,865	19,433	58,298					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		2,191	1,095	3,286	305,047	152,530	457,577					
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		1,683	842	2,525	234,364	117,180	351,544					
24	CUSTOMER SALES COMPONENT		335	167	502	46,637	23,320	69,957					
25	CUSTOMER OTHER COMPONENT		153	76	229	21,059	10,469	31,528					
26													
27	TOTAL COMPANY	760,949,897	530,759	331,648	862,407	46,956,169	36,280,292	83,236,461					
28													
29													
30													
31													
32	ANNUAL BOOKED KWH SALES @ METER (WN)		7,252,104	3,685,346	10,937,450	579,743,182	351,491,036	931,234,218					
33	ANNUAL NUMBER OF CUSTOMERS		272	136	408	37,861	18,948	56,809					
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		MEDIUM GENERAL SERVICE		SEPARATELY METERED		TOTAL	(bd)	(be)	(bf)
		(b)	(c)	(az)	(ba)	(bb)	(bc)	(bc)	(bc)				
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%				
2													
3	REVENUES REQUIRED												
4													
5	DEMAND COMPONENT	514,905,734											
6	DEMAND PRODUCTION COMPONENT		4,871,676	3,307,141	8,178,817	1,115,141	646,467	1,761,608					
7	DEMAND TRANSMISSION COMPONENT		3,546,363	1,947,411	5,493,774	652,921	324,052	976,973					
8	DEMAND SUB-TRANSMISSION COMPONENT		353,072	207,967	561,039	82,008	39,035	121,043					
9	DEMAND DISTRIBUTION COMPONENT		12,975	7,642	20,617	3,015	1,435	4,450					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		959,266	1,144,121	2,103,386	377,197	281,945	659,142					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		531,308	634,411	1,165,719	203,375	152,018	355,393					
12	DEMAND DISTRIBUTION TRANSFORMATION		341,998	407,330	749,327	138,903	103,829	242,732					
13			85,960	102,380	188,340	34,919	26,099	61,018					
14	ENERGY COMPONENT		2,143,531	1,150,146	3,293,678	390,282	216,861	607,143					
15			172,765	86,381	259,146	40,849	20,421	61,269					
16	CUSTOMER COMPONENT	37,370,397											
17	AVAILABLE												
18	CUSTOMER SERVICES COMPONENT		84,429	42,213	126,642	16,463	8,229	24,692					
19	CUSTOMER METERS COMPONENT		21,567	10,783	32,351	8,863	4,430	13,293					
20	CUSTOMER METER READING COMPONENT		3,657	1,828	5,485	1,612	806	2,418					
21	CUSTOMER DELINQUENT COLLECTIONS		3,798	1,899	5,697	837	419	1,256					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		29,811	14,905	44,716	6,571	3,286	9,857					
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		22,902	11,451	34,352	5,048	2,524	7,572					
24	CUSTOMER SALES COMPONENT		4,558	2,279	6,836	1,005	502	1,507					
25	CUSTOMER OTHER COMPONENT		2,044	1,022	3,067	449	225	674					
26													
27	TOTAL COMPANY	760,949,897	7,187,972	4,543,669	11,731,641	1,546,272	883,749	2,430,021					
28													
29													
30													
31													
32	ANNUAL BOOKED KWH SALES @ METER (WN)		95,408,127	45,380,593	140,788,720	17,161,328	8,565,472	25,726,801					
33	ANNUAL NUMBER OF CUSTOMERS		3,711	1,843	5,554	820	404	1,224					
34													
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		LARGE GENERAL SERVICE		SECONDARY		TOTAL	(bt)	(bm)	(bn)
		(b)	(a)	(bh)	(bi)	(bj)	(bk)	(bl)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%				9.04%
2													
3	REVENUES REQUIRED												
4													
5	DEMAND COMPONENT	514,905,734											
6	DEMAND PRODUCTION COMPONENT		5,431,317	3,708,700	9,140,016	34,651,097	23,982,677	58,633,774					
7	DEMAND TRANSMISSION COMPONENT		4,386,935	2,684,026	7,070,962	27,565,082	16,478,099	44,043,181					
8	DEMAND SUB-TRANSMISSION COMPONENT		424,721	295,057	719,778	2,566,409	1,744,895	4,311,304					
9	DEMAND DISTRIBUTION COMPONENT		15,594	10,831	26,425	94,282	64,104	158,387					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		604,066	718,785	1,322,852	4,425,324	5,695,579	10,120,903					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		604,066	718,785	1,322,852	3,299,892	4,472,724	7,772,616					
12	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	0	0	0					
13			0	0	0	1,125,432	1,222,855	2,348,287					
14	ENERGY COMPONENT		2,725,939	1,729,405	4,455,343	16,063,331	10,160,073	26,223,404					
15			98,445	49,217	147,662	410,314	205,158	615,472					
16	CUSTOMER COMPONENT	37,370,397											
17	AVAILABLE												
18	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0					
19	CUSTOMER METERS COMPONENT		69,598	34,793	104,390	123,949	61,976	185,925					
20	CUSTOMER METER READING COMPONENT		561	281	842	5,571	2,786	8,357					
21	CUSTOMER DELINQUENT COLLECTIONS		443	221	664	4,394	2,197	6,591					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		18,926	9,463	28,389	187,888	93,944	281,832					
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		4,592	2,296	6,888	45,581	22,790	68,371					
24	CUSTOMER SALES COMPONENT		4,013	2,006	6,019	39,837	19,919	59,756					
25	CUSTOMER OTHER COMPONENT		313	157	470	3,093	1,546	4,639					
26													
27	TOTAL COMPANY	760,949,897	8,255,701	5,487,321	13,743,021	51,124,742	34,347,909	85,472,651					
28													
29													
30													
31													
32	ANNUAL BOOKED KWH SALES @ METER (WN)		119,566,437	69,723,522	189,289,959	696,448,989	400,029,726	1,096,478,715					
33	ANNUAL NUMBER OF CUSTOMERS		573	281	854	5,646	2,829	8,475					
34													
35													
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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		LARGE GENERAL SERVICE		SEPARATELY METERED		(bt)	(bu)	(bv)
		(b)	(a)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%			
2												
3	REVENUES REQUIRED											
4												
5	DEMAND COMPONENT	514,905,734										
6	DEMAND PRODUCTION COMPONENT		30,439,090		17,594,536	48,033,626	2,613,939	1,379,361	3,993,300			
7	DEMAND TRANSMISSION COMPONENT		23,423,182		11,741,320	35,164,501	1,731,596	853,551	2,585,148			
8	DEMAND SUB-TRANSMISSION COMPONENT		2,318,158		1,160,521	3,478,679	215,671	99,362	315,033			
9	DEMAND DISTRIBUTION COMPONENT		85,269		42,649	127,918	7,931	3,651	11,582			
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		4,612,481		4,650,047	9,262,528	658,740	422,797	1,081,537			
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,780,137		3,996,390	7,776,527	507,572	319,382	826,954			
12	DEMAND DISTRIBUTION TRANSFORMATION		832,344		653,657	1,486,001	151,169	103,415	254,584			
13												
14	ENERGY COMPONENT		14,552,435		7,498,664	22,051,099	1,065,953	578,883	1,644,836			
15												
16	CUSTOMER COMPONENT	37,370,397			65,902	197,726	24,618	12,307	36,924			
17	AVAILABLE											
18	CUSTOMER SERVICES COMPONENT		0		0	0	0	0	0			
19	CUSTOMER METERS COMPONENT		36,016		17,996	54,012	7,945	3,970	11,915			
20	CUSTOMER METER READING COMPONENT		1,864		932	2,796	636	318	955			
21	CUSTOMER DELINQUENT COLLECTIONS		1,470		735	2,205	251	125	376			
22	CUSTOMER OTHER RECORDS & COLLECTIONS		62,869		31,433	94,301	10,732	5,366	16,097			
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		15,250		7,625	22,875	2,603	1,302	3,905			
24	CUSTOMER SALES COMPONENT		13,330		6,665	19,994	2,275	1,138	3,413			
25	CUSTOMER OTHER COMPONENT		1,025		516	1,541	175	88	264			
26												
27	TOTAL COMPANY	760,949,897	45,123,349	25,159,102	70,282,452	3,704,509	1,970,551	5,675,060				
28												
29												
30												
31												
32	ANNUAL BOOKED KWH SALES @ METER (WN)		644,843,323		296,881,089	941,724,412	47,310,409	22,806,187	70,116,597			
33	ANNUAL NUMBER OF CUSTOMERS		1,889		947	2,836	325	159	484			
34												
35												
36												
37												
38												
39												
40												

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		TOTAL		WINTER		WINTER		SUMMER		TOTAL	
		(b)	(a)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)				
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE															
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2															
3	REVENUES REQUIRED														
4															
5	DEMAND COMPONENT	514,905,734													
6	DEMAND PRODUCTION COMPONENT		36,587,266		23,626,669	60,213,934	12,824,225	8,568,251	21,392,476						
7	DEMAND TRANSMISSION COMPONENT		29,946,986		16,905,366	46,852,352	10,229,711	5,888,404	16,118,115						
8	DEMAND SUB-TRANSMISSION COMPONENT		2,691,238		1,686,672	4,377,909	905,816	589,162	1,494,978						
9	DEMAND DISTRIBUTION COMPONENT		99,010		62,047	161,057	33,328	21,670	54,998						
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		3,850,032		4,972,584	8,822,616	1,655,371	2,069,014	3,724,365						
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,850,032		4,972,584	8,822,616	1,308,271	1,690,702	2,998,973						
12	DEMAND DISTRIBUTION TRANSFORMATION		0		0	0	0	0	0						
13			0		0	0	347,100	378,312	725,411						
14	ENERGY COMPONENT		18,315,922		11,677,787	29,993,708	6,184,024	4,055,879	10,239,903						
15			168,814		84,404	253,217	88,650	44,321	132,971						
16	CUSTOMER COMPONENT	37,370,397													
17	AVAILABLE		0		0	0	0	0	0						
18	CUSTOMER SERVICES COMPONENT		85,006		42,500	127,506	33,011	16,502	49,512						
19	CUSTOMER METERS COMPONENT		100		50	149	278	139	417						
20	CUSTOMER METER READING COMPONENT		0		0	0	0	0	0						
21	CUSTOMER DELINQUENT COLLECTIONS		8		4	12	5	3	8						
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0		0	0	0	0	0						
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		83,494		41,747	125,242	55,220	27,610	82,830						
24	CUSTOMER SALES COMPONENT		205		103	308	136	68	204						
25	CUSTOMER OTHER COMPONENT		55,072,001		35,388,860	90,460,860	19,096,899	12,668,451	31,765,350						
26	TOTAL COMPANY	760,949,897													
27															
28															
29															
30															
31															
32	ANNUAL BOOKED KWH SALES @ METER (WN)		814,065,252		469,972,949	1,284,038,201	266,896,752	159,672,638	426,569,390						
33	ANNUAL NUMBER OF CUSTOMERS		422		216	639	279	143	422						
34															
35															
36															
37															
38															
39															
40															

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		SUBSTATION		LARGE POWER SERVICE		TRANSMISSION		TOTAL
		WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL			

LIGHTING
COL. 608

EQUALIZED RATE OF RETURN SUMMARY SCHEDULE

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	DESCRIPTION	WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	PERCENT
1	RATE OF RETURN										9.04%
2											
3	REVENUES REQUIRED										9.04%
4											
5	DEMAND COMPONENT										
6	DEMAND PRODUCTION COMPONENT	10,215,060	5,934,483	16,149,543	2,140,087	1,232,285	3,372,372	3,191,878			3,191,878
7	DEMAND TRANSMISSION COMPONENT	9,110,896	5,108,524	14,219,420	1,963,326	1,119,470	3,082,795	3,030,492			3,030,492
8	DEMAND SUB-TRANSMISSION COMPONENT	857,196	526,820	1,384,016	176,761	112,816	289,577	155,669			155,669
9	DEMAND DISTRIBUTION COMPONENT	31,549	19,375	50,925	0	0	0	5,716			5,716
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	215,418	279,764	495,181	0	0	0	0			0
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	215,418	279,764	495,181	0	0	0	0			0
12	DEMAND DISTRIBUTION TRANSFORMATION	0	0	0	0	0	0	0			0
13											
14	ENERGY COMPONENT										
15											
16	CUSTOMER COMPONENT										
17	AVAILABLE	15,904	7,949	23,853	7,603	3,799	11,403	3,275,841			3,275,841
18											
19	CUSTOMER SERVICES COMPONENT	0	0	0	0	0	0	0			0
20	CUSTOMER METERS COMPONENT	10,054	5,024	15,078	4,923	2,460	7,383	0			0
21	CUSTOMER METER READING COMPONENT	29	15	44	13	7	20	0			0
22	CUSTOMER DELINQUENT COLLECTIONS	0	0	0	0	0	0	0			0
23	CUSTOMER OTHER RECORDS & COLLECTIONS	1	0	1	0	0	0	0			0
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	0	0	0	0	0	0			0
25	CUSTOMER SALES COMPONENT	5,842	2,921	8,763	2,676	1,338	4,014	0			0
26	CUSTOMER OTHER COMPONENT	(22)	(11)	(33)	(10)	(5)	(15)	3,275,841			3,275,841
27											
28	TOTAL COMPANY										
29		16,142,742	9,611,675	25,754,417	3,375,930	2,024,225	5,400,155	8,535,258			8,535,258
30											
31											
32	ANNUAL BOOKED KWH SALES @ METER (WN)	264,433,672	149,816,683	414,250,355	55,194,244	32,407,531	87,601,775	84,123,181			84,123,181
33	ANNUAL NUMBER OF CUSTOMERS	29	16	45	13	8	20	42,660			42,660
34											
35											
36											
37											
38											
39											
40											

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
		ALLOCATION BASIS	MISSOURI RETAIL COL. 601	RESIDENTIAL COL. 602	SMALL GEN. SERVICE COL. 603	MEDIUM GEN. SERVICE COL. 604	LARGE GEN. SERVICE COL. 605	LARGE PWR SERVICE COL. 606	TOTAL LIGHTING	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	0.0588	0.0745	0.0625	0.0620	0.0457	0.0379	0.0363	0.0360	
7	DEMAND TRANSMISSION COMPONENT	0.0396	0.0430	0.0393	0.0408	0.0387	0.0363	0.0363	0.0360	
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0042	0.0054	0.0039	0.0040	0.0038	0.0034	0.0034	0.0019	
9	DEMAND DISTRIBUTION COMPONENT	0.0002	0.0002	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0148	0.0259	0.0191	0.0170	0.0095	0.0059	0.0059	0.0000	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0092	0.0135	0.0104	0.0097	0.0077	0.0056	0.0056	0.0000	
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0040	0.0058	0.0070	0.0058	0.0000	0.0000	0.0000	0.0000	
13		0.0016	0.0025	0.0018	0.0015	0.0018	0.0003	0.0003	0.0000	
14	ENERGY COMPONENT									
15		0.0238	0.0243	0.0241	0.0238	0.0237	0.0234	0.0234	0.0246	
16	CUSTOMER COMPONENT									
17	AVAILABLE	0.0043	0.0098	0.0091	0.0028	0.0004	0.0002	0.0002	0.0389	
18										
19	CUSTOMER SERVICES COMPONENT	0.0007	0.0018	0.0012	0.0009	0.0000	0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT	0.0008	0.0015	0.0030	0.0008	0.0002	0.0001	0.0001	0.0000	
21	CUSTOMER METER READING COMPONENT	0.0004	0.0011	0.0007	0.0007	0.0000	0.0000	0.0000	0.0000	
22	CUSTOMER DELINQUENT COLLECTIONS	0.0002	0.0004	0.0004	0.0001	0.0000	0.0000	0.0000	0.0000	
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0010	0.0026	0.0025	0.0005	0.0002	0.0000	0.0000	0.0000	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0001	0.0001	0.0005	0.0004	0.0000	0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT	0.0002	0.0004	0.0004	0.0001	0.0000	0.0000	0.0001	0.0000	
26	CUSTOMER OTHER COMPONENT	0.0009	0.0018	0.0004	0.0000	0.0000	0.0000	0.0000	0.0389	
27										
28	TOTAL COMPANY	0.0870	0.1086	0.0956	0.0886	0.0762	0.0693	0.0693	0.1015	
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT									
34	AVAILABLE	\$11.46	\$9.08	\$12.48	\$48.62	\$78.89	\$374.28	\$76.79	\$76.79	
35										
36	CUSTOMER SERVICES COMPONENT	\$1.91	\$1.67	\$1.63	\$15.84	\$0.00	\$0.00	\$0.00	\$0.00	
37	CUSTOMER METERS COMPONENT	\$2.09	\$1.43	\$4.14	\$14.71	\$28.17	\$177.16	\$177.16	\$0.00	
38	CUSTOMER METER READING COMPONENT	\$1.03	\$1.05	\$1.01	\$1.01	\$1.02	\$0.56	\$0.56	\$0.00	
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.42	\$0.40	\$0.54	\$1.03	\$0.78	\$0.00	\$0.00	\$0.00	
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$2.72	\$2.43	\$3.42	\$8.05	\$33.26	\$0.02	\$0.02	\$0.00	
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.30	\$0.09	\$0.66	\$6.19	\$8.07	\$0.00	\$0.00	\$0.00	
42	CUSTOMER SALES COMPONENT	\$0.48	\$0.36	\$0.51	\$1.23	\$7.05	\$196.14	\$196.14	\$0.00	
43	CUSTOMER OTHER COMPONENT	\$2.50	\$1.64	\$0.56	\$0.55	\$0.55	\$0.41	\$0.41	\$76.79	

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		RESIDENTIAL		SMALL GENERAL SERVICE	
		WINTER	SUMMER	WINTER	SUMMER	WINTER	SUMMER
(b)							
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE							
1	RATE OF RETURN	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2							
3	\$ / KWH						
4							
DEMAND COMPONENT							
5	DEMAND PRODUCTION COMPONENT	0.0606	0.0961	0.0745	0.0763	0.0546	0.0625
6	DEMAND TRANSMISSION COMPONENT	0.0389	0.0478	0.0430	0.0409	0.0383	0.0393
7	DEMAND SUB-TRANSMISSION COMPONENT	0.0048	0.0063	0.0054	0.0037	0.0037	0.0039
8	DEMAND DISTRIBUTION COMPONENT	0.0002	0.0002	0.0002	0.0002	0.0001	0.0001
9	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0157	0.0418	0.0259	0.0308	0.0125	0.0191
10	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0082	0.0218	0.0135	0.0169	0.0067	0.0104
11	DEMAND DISTRIBUTION TRANSFORMATION	0.0060	0.0160	0.0099	0.0111	0.0047	0.0070
12		0.0015	0.0040	0.0025	0.0028	0.0012	0.0018
13							
14	ENERGY COMPONENT	0.0235	0.0256	0.0243	0.0256	0.0232	0.0241
15							
16	CUSTOMER COMPONENT	0.0108	0.0083	0.0098	0.0083	0.0095	0.0091
17	AVAILABLE						
18	CUSTOMER SERVICES COMPONENT	0.0020	0.0015	0.0018	0.0011	0.0012	0.0012
19	CUSTOMER METERS COMPONENT	0.0017	0.0013	0.0015	0.0028	0.0031	0.0030
20	CUSTOMER METER READING COMPONENT	0.0012	0.0011	0.0011	0.0007	0.0008	0.0007
21	CUSTOMER DELINQUENT COLLECTIONS	0.0005	0.0004	0.0004	0.0004	0.0004	0.0004
22	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0029	0.0022	0.0026	0.0023	0.0026	0.0025
23	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0001	0.0001	0.0001	0.0004	0.0005	0.0005
24	CUSTOMER SALES COMPONENT	0.0004	0.0003	0.0004	0.0003	0.0004	0.0004
25	CUSTOMER OTHER COMPONENT	0.0019	0.0015	0.0018	0.0004	0.0004	0.0004
26							
27	TOTAL COMPANY	0.0948	0.1301	0.1086	0.1102	0.0873	0.0956
28							
29							
30							
31	\$/MO/CUST						
32							
33	CUSTOMER COMPONENT	\$9.08	\$9.08	\$9.08	\$12.48	\$12.48	\$12.48
34	AVAILABLE						
35	CUSTOMER SERVICES COMPONENT	\$1.67	\$1.67	\$1.67	\$1.63	\$1.63	\$1.63
36	CUSTOMER METERS COMPONENT	\$1.43	\$1.43	\$1.43	\$4.14	\$4.14	\$4.14
37	CUSTOMER METER READING COMPONENT	\$1.05	\$1.05	\$1.05	\$1.01	\$1.01	\$1.01
38	CUSTOMER DELINQUENT COLLECTIONS	\$0.40	\$0.40	\$0.40	\$0.54	\$0.54	\$0.54
39	CUSTOMER OTHER RECORDS & COLLECTIONS	\$2.43	\$2.43	\$2.43	\$3.42	\$3.42	\$3.42
40	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.09	\$0.09	\$0.09	\$0.66	\$0.66	\$0.66
41	CUSTOMER SALES COMPONENT	\$0.36	\$0.36	\$0.36	\$0.51	\$0.51	\$0.51
42	CUSTOMER OTHER COMPONENT	\$1.64	\$1.64	\$1.64	\$0.56	\$0.56	\$0.56
43							

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		MEDIUM GENERAL SERVICE		LARGE GENERAL SERVICE	
		WINTER	SUMMER	WINTER	SUMMER	WINTER	SUMMER
(b)							
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE							
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%
2							
3	\$ / KWH						
4							
DEMAND COMPONENT							
5	DEMAND PRODUCTION COMPONENT	0.0544	0.0750	0.0620	0.0485	0.0591	0.0521
6	DEMAND TRANSMISSION COMPONENT	0.0398	0.0425	0.0408	0.0379	0.0402	0.0387
7	DEMAND SUB-TRANSMISSION COMPONENT	0.0037	0.0046	0.0040	0.0037	0.0042	0.0038
8	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0002	0.0001	0.0001	0.0002	0.0001
9	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0107	0.0277	0.0170	0.0068	0.0146	0.0095
10	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0062	0.0159	0.0097	0.0054	0.0120	0.0077
11	DEMAND DISTRIBUTION TRANSFORMATION	0.0037	0.0094	0.0058	0.0000	0.0000	0.0000
12		0.0009	0.0024	0.0015	0.0014	0.0025	0.0018
13							
14	ENERGY COMPONENT	0.0230	0.0253	0.0238	0.0228	0.0253	0.0237
15							
16	CUSTOMER COMPONENT	0.0030	0.0025	0.0028	0.0004	0.0004	0.0004
17	AVAILABLE						
18	CUSTOMER SERVICES COMPONENT	0.0010	0.0008	0.0009	0.0000	0.0000	0.0000
19	CUSTOMER METER READING COMPONENT	0.0009	0.0008	0.0008	0.0002	0.0002	0.0002
20	CUSTOMER DELINQUENT COLLECTIONS	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000
21	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0001	0.0004	0.0005	0.0000	0.0002	0.0002
22	CUSTOMER SALES COMPONENT	0.0004	0.0003	0.0004	0.0000	0.0000	0.0000
23	CUSTOMER OTHER COMPONENT	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000
24		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25							
26	TOTAL COMPANY	0.0804	0.1028	0.0886	0.0717	0.0848	0.0762
27							
28							
29							
30							
31	\$/MO/CUST						
32							
33	CUSTOMER COMPONENT	\$48.61	\$48.63	\$48.62	\$78.89	\$78.89	\$78.89
34	AVAILABLE						
35	CUSTOMER SERVICES COMPONENT	\$15.84	\$15.85	\$15.84	\$0.00	\$0.00	\$0.00
36	CUSTOMER METER READING COMPONENT	\$14.71	\$14.72	\$14.71	\$28.17	\$28.16	\$28.17
37	CUSTOMER DELINQUENT COLLECTIONS	\$1.01	\$1.01	\$1.01	\$1.02	\$1.02	\$1.02
38	CUSTOMER OTHER RECORDS & COLLECTIONS	\$1.03	\$1.03	\$1.03	\$0.78	\$0.78	\$0.78
39	CUSTOMER SALES COMPONENT	\$8.05	\$8.05	\$8.05	\$33.26	\$33.26	\$33.26
40	CUSTOMER OTHER COMPONENT	\$6.19	\$6.19	\$6.19	\$8.07	\$8.07	\$8.07
41		\$1.23	\$1.23	\$1.23	\$7.05	\$7.05	\$7.05
42		\$0.56	\$0.55	\$0.55	\$0.55	\$0.55	\$0.55
43							

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE		
			WINTER	SUMMER	TOTAL
(b)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE					
1	RATE OF RETURN		9.04%	9.04%	9.04%
2					
3	\$ / KWH				
4					
5	DEMAND COMPONENT				
6	DEMAND PRODUCTION COMPONENT		0.0441	0.0485	0.0457
7	DEMAND TRANSMISSION COMPONENT		0.0366	0.0357	0.0363
8	DEMAND SUB-TRANSMISSION COMPONENT		0.0033	0.0036	0.0034
9	DEMAND DISTRIBUTION COMPONENT		0.0001	0.0001	0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0041	0.0090	0.0059
11	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0038	0.0086	0.0056
12	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000
13			0.0002	0.0005	0.0003
14	ENERGY COMPONENT				
15			0.0226	0.0249	0.0234
16	CUSTOMER COMPONENT				
17	AVAILABLE		0.0002	0.0002	0.0002
18	AVAILABLE				
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000
20	CUSTOMER METERS COMPONENT		0.0001	0.0001	0.0001
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000
22	CUSTOMER DELINQUENT COLLECTIONS		0.0000	0.0000	0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0000	0.0000	0.0000
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001
26	CUSTOMER OTHER COMPONENT		0.0000	0.0000	0.0000
27					
28	TOTAL COMPANY		0.0669	0.0735	0.0693
29					
30					
31	\$/MO/CUST				
32					
33	CUSTOMER COMPONENT				
34	AVAILABLE		\$378.16	\$366.77	\$374.28
35	AVAILABLE				
36	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00
37	CUSTOMER METERS COMPONENT		\$179.00	\$173.59	\$177.16
38	CUSTOMER METER READING COMPONENT		\$0.57	\$0.55	\$0.56
39	CUSTOMER DELINQUENT COLLECTIONS		\$0.00	\$0.00	\$0.00
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.02	\$0.02	\$0.02
41	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.00	\$0.00	\$0.00
42	CUSTOMER SALES COMPONENT		\$198.16	\$192.21	\$196.14
43	CUSTOMER OTHER COMPONENT		\$0.42	\$0.40	\$0.41

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL												
			REGULAR		SUMMER		WINTER		SUMMER		WINTER		SUMMER		TOTAL
			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE															
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	
2															
3	\$ / KWH														
4															
DEMAND COMPONENT															
5	DEMAND PRODUCTION COMPONENT		0.0625	0.0979	0.0773	0.0617	0.0930	0.0751							
6	DEMAND TRANSMISSION COMPONENT		0.0419	0.0484	0.0446	0.0413	0.0434	0.0422							
7	DEMAND SUB-TRANSMISSION COMPONENT		0.0049	0.0063	0.0055	0.0048	0.0056	0.0052							
8	DEMAND DISTRIBUTION COMPONENT		0.0002	0.0002	0.0002	0.0002	0.0002	0.0002							
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0156	0.0429	0.0270	0.0154	0.0437	0.0275							
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0082	0.0226	0.0142	0.0086	0.0245	0.0154							
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0059	0.0162	0.0102	0.0054	0.0154	0.0097							
12			0.0015	0.0041	0.0026	0.0014	0.0039	0.0024							
13															
14	ENERGY COMPONENT		0.0236	0.0255	0.0244	0.0234	0.0256	0.0243							
15			0.0119	0.0082	0.0104	0.0128	0.0086	0.0110							
16	CUSTOMER COMPONENT														
17	AVAILABLE														
18	CUSTOMER SERVICES COMPONENT		0.0021	0.0015	0.0018	0.0019	0.0012	0.0016							
19	CUSTOMER METERS COMPONENT		0.0018	0.0013	0.0016	0.0052	0.0035	0.0044							
20	CUSTOMER METER READING COMPONENT		0.0014	0.0009	0.0012	0.0010	0.0007	0.0008							
21	CUSTOMER DELINQUENT COLLECTIONS		0.0005	0.0004	0.0005	0.0004	0.0003	0.0003							
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0033	0.0023	0.0028	0.0023	0.0016	0.0020							
23	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001							
24	CUSTOMER SALES COMPONENT		0.0005	0.0003	0.0004	0.0004	0.0002	0.0003							
25	CUSTOMER OTHER COMPONENT		0.0022	0.0015	0.0019	0.0016	0.0011	0.0014							
26															
27	TOTAL COMPANY		0.0981	0.1317	0.1122	0.0979	0.1272	0.1104							
28															
29															
30															
31	\$/MO/CUST														
32															
33	CUSTOMER COMPONENT		\$8.88	\$8.89	\$8.88	\$13.06	\$13.33	\$13.15							
34	AVAILABLE														
35	CUSTOMER SERVICES COMPONENT		\$1.57	\$1.57	\$1.57	\$1.90	\$1.94	\$1.92							
36	CUSTOMER METERS COMPONENT		\$1.37	\$1.37	\$1.37	\$5.29	\$5.40	\$5.32							
37	CUSTOMER METER READING COMPONENT		\$1.01	\$1.01	\$1.01	\$1.00	\$1.02	\$1.00							
38	CUSTOMER DELINQUENT COLLECTIONS		\$0.40	\$0.40	\$0.40	\$0.40	\$0.41	\$0.40							
39	CUSTOMER DELINQUENT RECORDS & COLLECTIONS		\$2.43	\$2.43	\$2.43	\$2.42	\$2.45	\$2.42							
40	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.10	\$0.10	\$0.10	\$0.09	\$0.10	\$0.09							
41	CUSTOMER SALES COMPONENT		\$0.36	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36							
42	CUSTOMER OTHER COMPONENT		\$1.64	\$1.64	\$1.64	\$1.62	\$1.66	\$1.64							
43															

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		RESIDENTIAL		SEPARATELY METERED		(x)	(y)	(z)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%		
2												
3	\$ / KWH											
4												
5	DEMAND COMPONENT											
6	DEMAND PRODUCTION COMPONENT	0.0559	0.0895	0.0670	0.0557	0.0887	0.0645	0.0887	0.0645	0.0645		
7	DEMAND TRANSMISSION COMPONENT	0.0363	0.0461	0.0395	0.0314	0.0423	0.0343	0.0423	0.0343	0.0343		
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0047	0.0063	0.0052	0.0046	0.0059	0.0049	0.0059	0.0049	0.0049		
9	DEMAND DISTRIBUTION COMPONENT	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002		
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0147	0.0369	0.0220	0.0195	0.0403	0.0251	0.0403	0.0251	0.0251		
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0073	0.0183	0.0109	0.0104	0.0214	0.0133	0.0214	0.0133	0.0133		
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0059	0.0149	0.0089	0.0073	0.0151	0.0094	0.0151	0.0094	0.0094		
13		0.0015	0.0037	0.0022	0.0018	0.0038	0.0024	0.0038	0.0024	0.0024		
14	ENERGY COMPONENT											
15		0.0231	0.0258	0.0240	0.0228	0.0259	0.0236	0.0259	0.0236	0.0236		
16	CUSTOMER COMPONENT											
17	AVAILABLE	0.0078	0.0079	0.0079	0.0082	0.0113	0.0091	0.0113	0.0091	0.0091		
18	AVAILABLE											
19	CUSTOMER SERVICES COMPONENT	0.0017	0.0017	0.0017	0.0015	0.0021	0.0017	0.0021	0.0017	0.0017		
20	CUSTOMER METERS COMPONENT	0.0011	0.0012	0.0012	0.0019	0.0026	0.0021	0.0026	0.0021	0.0021		
21	CUSTOMER METER READING COMPONENT	0.0008	0.0009	0.0009	0.0014	0.0019	0.0015	0.0019	0.0015	0.0015		
22	CUSTOMER DELINQUENT COLLECTIONS	0.0003	0.0003	0.0003	0.0003	0.0004	0.0003	0.0004	0.0003	0.0003		
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0020	0.0021	0.0021	0.0017	0.0023	0.0019	0.0023	0.0019	0.0019		
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
25	CUSTOMER SALES COMPONENT	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003		
26	CUSTOMER OTHER COMPONENT	0.0014	0.0014	0.0014	0.0011	0.0016	0.0013	0.0016	0.0013	0.0013		
27												
28	TOTAL COMPANY	0.0869	0.1233	0.0989	0.0867	0.1258	0.0972	0.1258	0.0972	0.0972		
29												
30												
31	\$/MO/CUST											
32												
33	CUSTOMER COMPONENT											
34	AVAILABLE	\$9.31	\$9.28	\$9.30	\$11.82	\$11.80	\$11.81	\$11.80	\$11.81	\$11.81		
35	AVAILABLE											
36	CUSTOMER SERVICES COMPONENT	\$2.01	\$2.00	\$2.01	\$2.17	\$2.17	\$2.17	\$2.17	\$2.17	\$2.17		
37	CUSTOMER METERS COMPONENT	\$1.36	\$1.36	\$1.36	\$2.72	\$2.72	\$2.72	\$2.72	\$2.72	\$2.72		
38	CUSTOMER METER READING COMPONENT	\$1.01	\$1.00	\$1.01	\$2.01	\$2.00	\$2.01	\$2.00	\$2.01	\$2.01		
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40		
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$2.43	\$2.42	\$2.42	\$2.42	\$2.42	\$2.42	\$2.42	\$2.42	\$2.42		
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09		
42	CUSTOMER SALES COMPONENT	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36		
43	CUSTOMER OTHER COMPONENT	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64		

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		REGULAR (PRIMARY & SECONDARY)		SMALL GENERAL SERVICE		OTHER (UNMETERED)		TOTAL
		(b)	(a)	(ab)	(ac)	(ad)	(ae)	(af)	(ah)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	0.0541	0.0756	0.0409	0.0621	0.0577	0.0808	0.0430	0.0656	
7	DEMAND TRANSMISSION COMPONENT	0.0385	0.0409	0.0044	0.0394	0.0417	0.0456	0.0040	0.0430	
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0036	0.0044	0.0001	0.0039	0.0037	0.0045	0.0001	0.0040	
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0002	0.0001	0.0001	0.0001	0.0002	0.0001	0.0001	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0119	0.0302	0.0187	0.0187	0.0122	0.0305	0.0184	0.0184	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0065	0.0164	0.0101	0.0101	0.0071	0.0179	0.0108	0.0108	
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0044	0.0110	0.0068	0.0068	0.0040	0.0101	0.0061	0.0061	
13		0.0011	0.0028	0.0017	0.0017	0.0010	0.0025	0.0015	0.0015	
14	ENERGY COMPONENT									
15		0.0232	0.0256	0.0241	0.0241	0.0237	0.0262	0.0246	0.0246	
16	CUSTOMER COMPONENT									
17	AVAILABLE	0.0097	0.0083	0.0092	0.0092	0.0142	0.0137	0.0140	0.0140	
18										
19	CUSTOMER SERVICES COMPONENT	0.0012	0.0011	0.0012	0.0012	0.0009	0.0009	0.0009	0.0009	
20	CUSTOMER METERS COMPONENT	0.0033	0.0028	0.0031	0.0031	0.0000	0.0000	0.0000	0.0000	
21	CUSTOMER METER READING COMPONENT	0.0008	0.0007	0.0007	0.0007	0.0020	0.0019	0.0019	0.0019	
22	CUSTOMER DELINQUENT COLLECTIONS	0.0004	0.0004	0.0004	0.0004	0.0011	0.0010	0.0011	0.0011	
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0026	0.0022	0.0025	0.0025	0.0068	0.0065	0.0067	0.0067	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0005	0.0004	0.0005	0.0005	0.0013	0.0013	0.0013	0.0013	
25	CUSTOMER SALES COMPONENT	0.0004	0.0003	0.0004	0.0004	0.0010	0.0010	0.0010	0.0010	
26	CUSTOMER OTHER COMPONENT	0.0004	0.0004	0.0004	0.0004	0.0011	0.0011	0.0011	0.0011	
27										
28	TOTAL COMPANY	0.0870	0.1096	0.0953	0.0953	0.0956	0.1207	0.1042	0.1042	
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT									
34	AVAILABLE	\$12.62	\$12.62	\$12.62	\$12.62	\$7.31	\$7.32	\$7.31	\$7.31	
35	AVAILABLE									
36	CUSTOMER SERVICES COMPONENT	\$1.62	\$1.62	\$1.62	\$1.62	\$0.49	\$0.49	\$0.49	\$0.49	
37	CUSTOMER METERS COMPONENT	\$4.30	\$4.30	\$4.30	\$4.30	\$0.00	\$0.00	\$0.00	\$0.00	
38	CUSTOMER METER READING COMPONENT	\$1.00	\$1.00	\$1.00	\$1.00	\$1.02	\$1.02	\$1.02	\$1.02	
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.54	\$0.54	\$0.54	\$0.54	\$0.55	\$0.55	\$0.55	\$0.55	
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$3.42	\$3.42	\$3.42	\$3.42	\$3.49	\$3.48	\$3.49	\$3.49	
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.66	\$0.66	\$0.66	\$0.66	\$0.68	\$0.68	\$0.68	\$0.68	
42	CUSTOMER SALES COMPONENT	\$0.51	\$0.51	\$0.51	\$0.51	\$0.52	\$0.52	\$0.52	\$0.52	
43	CUSTOMER OTHER COMPONENT	\$0.56	\$0.56	\$0.56	\$0.56	\$0.57	\$0.58	\$0.57	\$0.57	

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		SMALL GENERAL SERVICE		SEPARATELY METERED		(ap)
		(b)	(c)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	0.0530	9.04%	0.0806	0.0615	0.0764	0.1027	0.0837	0.0837	
7	DEMAND TRANSMISSION COMPONENT	0.0346		0.0387	0.0359	0.0383	0.0435	0.0397	0.0397	
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0039		0.0044	0.0041	0.0062	0.0050	0.0059	0.0059	
9	DEMAND DISTRIBUTION COMPONENT	0.0001		0.0002	0.0001	0.0002	0.0002	0.0002	0.0002	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0143		0.0373	0.0214	0.0317	0.0540	0.0379	0.0379	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0069		0.0227	0.0118	0.0133	0.0306	0.0181	0.0181	
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0059		0.0117	0.0077	0.0147	0.0186	0.0158	0.0158	
13		0.0015		0.0029	0.0019	0.0037	0.0047	0.0040	0.0040	
14	ENERGY COMPONENT									
15		0.0228		0.0253	0.0236	0.0226	0.0256	0.0234	0.0234	
16	CUSTOMER COMPONENT									
17	AVAILABLE	0.0051		0.0056	0.0052	0.0079	0.0103	0.0086	0.0086	
18										
19	CUSTOMER SERVICES COMPONENT	0.0013		0.0014	0.0013	0.0012	0.0015	0.0013	0.0013	
20	CUSTOMER METERS COMPONENT	0.0015		0.0016	0.0015	0.0035	0.0046	0.0038	0.0038	
21	CUSTOMER METER READING COMPONENT	0.0003		0.0004	0.0004	0.0008	0.0011	0.0009	0.0009	
22	CUSTOMER DELINQUENT COLLECTIONS	0.0002		0.0002	0.0002	0.0002	0.0003	0.0002	0.0002	
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0012		0.0013	0.0012	0.0014	0.0019	0.0016	0.0016	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0002		0.0003	0.0002	0.0003	0.0004	0.0003	0.0003	
25	CUSTOMER SALES COMPONENT	0.0002		0.0002	0.0002	0.0002	0.0003	0.0002	0.0002	
26	CUSTOMER OTHER COMPONENT	0.0002		0.0002	0.0002	0.0002	0.0003	0.0003	0.0003	
27										
28	TOTAL COMPANY	0.0808		0.1115	0.0903	0.1069	0.1385	0.1157	0.1157	
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT									
34	AVAILABLE	\$14.38		\$14.47	\$14.41	\$18.65	\$19.05	\$18.78	\$18.78	
35										
36	CUSTOMER SERVICES COMPONENT	\$3.56		\$3.58	\$3.57	\$2.74	\$2.79	\$2.75	\$2.75	
37	CUSTOMER METERS COMPONENT	\$4.17		\$4.19	\$4.17	\$8.31	\$8.48	\$8.37	\$8.37	
38	CUSTOMER METER READING COMPONENT	\$0.99		\$1.00	\$0.99	\$1.97	\$2.02	\$1.99	\$1.99	
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.54		\$0.54	\$0.54	\$0.54	\$0.55	\$0.54	\$0.54	
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$3.40		\$3.42	\$3.40	\$3.38	\$3.46	\$3.41	\$3.41	
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.66		\$0.66	\$0.66	\$0.66	\$0.67	\$0.66	\$0.66	
42	CUSTOMER SALES COMPONENT	\$0.51		\$0.51	\$0.51	\$0.51	\$0.52	\$0.51	\$0.51	
43	CUSTOMER OTHER COMPONENT	\$0.56		\$0.56	\$0.56	\$0.55	\$0.57	\$0.56	\$0.56	

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS						TOTAL	(av)	(aw)	(ax)
		(aq)	(ar)	(as)	(at)	(au)	(av)				
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE											
1	RATE OF RETURN	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	
2											
3	\$ / KWH										
4											
5	DEMAND COMPONENT										
6	DEMAND PRODUCTION COMPONENT	0.0463	0.0608	0.0512	0.0547	0.0754	0.0625	0.0754	0.0625	0.0625	
7	DEMAND TRANSMISSION COMPONENT	0.0374	0.0423	0.0391	0.0403	0.0426	0.0412	0.0426	0.0412	0.0412	
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0035	0.0044	0.0038	0.0037	0.0046	0.0040	0.0046	0.0040	0.0040	
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0002	0.0001	0.0001	0.0002	0.0001	0.0002	0.0001	0.0001	
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0052	0.0139	0.0081	0.0106	0.0280	0.0172	0.0280	0.0172	0.0172	
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0052	0.0139	0.0081	0.0061	0.0161	0.0099	0.0161	0.0099	0.0099	
12	DEMAND DISTRIBUTION TRANSFORMATION	(0.0000)	(0.0000)	(0.0000)	0.0036	0.0095	0.0058	0.0095	0.0058	0.0058	
13		0.0000	0.0000	0.0000	0.0009	0.0024	0.0015	0.0024	0.0015	0.0015	
14	ENERGY COMPONENT										
15		0.0226	0.0250	0.0234	0.0231	0.0252	0.0239	0.0252	0.0239	0.0239	
16	CUSTOMER COMPONENT										
17	AVAILABLE	0.0043	0.0042	0.0043	0.0032	0.0026	0.0029	0.0026	0.0029	0.0029	
18	AVAILABLE										
19	CUSTOMER SERVICES COMPONENT	(0.0000)	(0.0000)	(0.0000)	0.0010	0.0008	0.0009	0.0008	0.0009	0.0009	
20	CUSTOMER METERS COMPONENT	0.0036	0.0036	0.0036	0.0010	0.0008	0.0009	0.0008	0.0009	0.0009	
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0003	0.0003	0.0003	0.0005	0.0004	0.0005	0.0004	0.0005	0.0005	
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0002	0.0002	0.0002	0.0004	0.0003	0.0004	0.0003	0.0004	0.0004	
25	CUSTOMER SALES COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
27											
28	TOTAL COMPANY	0.0732	0.0900	0.0788	0.0810	0.1032	0.0894	0.1032	0.0894	0.0894	
29											
30											
31	\$/MO/CUST										
32											
33	CUSTOMER COMPONENT										
34	AVAILABLE	\$114.72	\$114.28	\$114.57	\$48.32	\$48.29	\$48.31	\$48.29	\$48.31	\$48.31	
35	AVAILABLE										
36	CUSTOMER SERVICES COMPONENT	(\$0.00)	(\$0.00)	(\$0.00)	\$15.19	\$15.19	\$15.19	\$15.19	\$15.19	\$15.19	
37	CUSTOMER METERS COMPONENT	\$96.66	\$96.30	\$96.54	\$15.08	\$15.07	\$15.08	\$15.07	\$15.08	\$15.08	
38	CUSTOMER METER READING COMPONENT	\$0.99	\$0.98	\$0.99	\$0.99	\$0.99	\$0.99	\$0.99	\$0.99	\$0.99	
39	CUSTOMER DELINQUENT COLLECTIONS	\$1.03	\$1.02	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$8.06	\$8.03	\$8.05	\$8.06	\$8.05	\$8.05	\$8.05	\$8.05	\$8.05	
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$6.19	\$6.17	\$6.18	\$6.19	\$6.18	\$6.19	\$6.18	\$6.19	\$6.19	
42	CUSTOMER SALES COMPONENT	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	
43	CUSTOMER OTHER COMPONENT	\$0.56	\$0.56	\$0.56	\$0.56	\$0.55	\$0.55	\$0.55	\$0.55	\$0.55	

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		MEDIUM GENERAL SERVICE		SEPARATELY METERED		(bd)	(be)	(bf)
		(b)	(a)	(az)	(ba)	(bb)	(bc)	(bd)	(be)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN		9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%			
2												
3	\$ / KWH											
4												
5	DEMAND COMPONENT											
6	DEMAND PRODUCTION COMPONENT	0.0511	0.0729	0.0581	0.0650	0.0755	0.0685					
7	DEMAND TRANSMISSION COMPONENT	0.0372	0.0429	0.0390	0.0380	0.0378	0.0380					
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0037	0.0046	0.0040	0.0048	0.0046	0.0047					
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0002	0.0001	0.0002	0.0002	0.0002					
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0101	0.0252	0.0149	0.0220	0.0329	0.0256					
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0056	0.0140	0.0083	0.0119	0.0177	0.0138					
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0036	0.0090	0.0053	0.0081	0.0121	0.0094					
13		0.0009	0.0023	0.0013	0.0020	0.0030	0.0024					
14	ENERGY COMPONENT											
15		0.0225	0.0253	0.0234	0.0227	0.0253	0.0236					
16	CUSTOMER COMPONENT											
17	AVAILABLE	0.0018	0.0019	0.0018	0.0024	0.0024	0.0024					
18												
19	CUSTOMER SERVICES COMPONENT	0.0009	0.0009	0.0009	0.0010	0.0010	0.0010					
20	CUSTOMER METERS COMPONENT	0.0002	0.0002	0.0002	0.0005	0.0005	0.0005					
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001					
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000					
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0003	0.0003	0.0003	0.0004	0.0004	0.0004					
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0002	0.0002	0.0002	0.0003	0.0003	0.0003					
25	CUSTOMER SALES COMPONENT	0.0000	0.0001	0.0000	0.0001	0.0001	0.0001					
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000					
27												
28	TOTAL COMPANY	0.0753	0.1001	0.0833	0.0901	0.1032	0.0945					
29												
30												
31	\$/MO/CUST											
32												
33	CUSTOMER COMPONENT											
34	AVAILABLE	\$46.55	\$46.87	\$46.66	\$49.84	\$50.49	\$50.05					
35												
36	CUSTOMER SERVICES COMPONENT	\$22.75	\$22.91	\$22.80	\$20.09	\$20.35	\$20.17					
37	CUSTOMER METERS COMPONENT	\$5.81	\$5.85	\$5.82	\$10.81	\$10.95	\$10.86					
38	CUSTOMER METER READING COMPONENT	\$0.99	\$0.99	\$0.99	\$1.97	\$1.98	\$1.98					
39	CUSTOMER DELINQUENT COLLECTIONS	\$1.02	\$1.03	\$1.03	\$1.02	\$1.04	\$1.03					
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$8.03	\$8.09	\$8.05	\$8.02	\$8.05	\$8.05					
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$6.17	\$6.21	\$6.18	\$6.16	\$6.24	\$6.19					
42	CUSTOMER SALES COMPONENT	\$1.23	\$1.24	\$1.23	\$1.23	\$1.24	\$1.23					
43	CUSTOMER OTHER COMPONENT	\$0.55	\$0.55	\$0.55	\$0.55	\$0.56	\$0.55					

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		LARGE GENERAL SERVICE		TOTAL		TOTAL	
		(b)	(a)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2									
3	\$ / KWH								
4									
5	DEMAND COMPONENT								
6	DEMAND PRODUCTION COMPONENT	0.0454	0.0532	0.0483	0.0498	0.0600	0.0535	0.0402	0.0535
7	DEMAND TRANSMISSION COMPONENT	0.0367	0.0385	0.0374	0.0396	0.0412	0.0402	0.0039	0.0402
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0036	0.0042	0.0038	0.0037	0.0044	0.0039	0.0001	0.0039
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0002	0.0001	0.0001	0.0002	0.0001	0.0001	0.0001
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0051	0.0103	0.0070	0.0064	0.0142	0.0092	0.0071	0.0092
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0051	0.0103	0.0070	0.0047	0.0112	0.0071	0.0000	0.0071
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
13									
14	ENERGY COMPONENT								
15		0.0228	0.0248	0.0235	0.0231	0.0254	0.0239	0.0006	0.0239
16	CUSTOMER COMPONENT								
17	AVAILABLE	0.0008	0.0007	0.0008	0.0006	0.0005	0.0006	0.0000	0.0006
18	AVAILABLE								
19	CUSTOMER SERVICES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20	CUSTOMER METERS COMPONENT	0.0006	0.0005	0.0006	0.0002	0.0002	0.0002	0.0000	0.0002
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0002	0.0001	0.0001	0.0003	0.0002	0.0003	0.0001	0.0003
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0000	0.0000	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001
25	CUSTOMER SALES COMPONENT	0.0000	0.0000	0.0000	0.0001	0.0000	0.0001	0.0001	0.0001
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
27									
28	TOTAL COMPANY	0.0690	0.0787	0.0726	0.0734	0.0859	0.0780	0.0000	0.0780
29									
30									
31	\$/MO/CUST								
32									
33	CUSTOMER COMPONENT								
34	AVAILABLE	\$171.91	\$175.11	\$172.97	\$72.68	\$72.52	\$72.62	\$0.00	\$72.62
35	AVAILABLE								
36	CUSTOMER SERVICES COMPONENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	CUSTOMER METERS COMPONENT	\$121.54	\$123.79	\$122.28	\$21.95	\$21.91	\$21.94	\$0.99	\$21.94
38	CUSTOMER METER READING COMPONENT	\$0.98	\$1.00	\$0.99	\$0.99	\$0.98	\$0.99	\$0.78	\$0.99
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.77	\$0.79	\$0.78	\$0.78	\$0.78	\$0.78	\$0.78	\$0.78
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$33.05	\$33.67	\$33.25	\$33.28	\$33.21	\$33.26	\$8.07	\$33.26
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$8.02	\$8.17	\$8.07	\$8.07	\$8.06	\$8.07	\$7.04	\$8.07
42	CUSTOMER SALES COMPONENT	\$7.01	\$7.14	\$7.05	\$7.06	\$7.04	\$7.05	\$0.55	\$7.05
43	CUSTOMER OTHER COMPONENT	\$0.55	\$0.56	\$0.55	\$0.55	\$0.55	\$0.55	\$0.55	\$0.55

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		ALL ELECTRIC		LARGE GENERAL SERVICE		SEPARATELY METERED		(bt)	(bu)	(bv)
		(b)	(c)	(bp)	(bq)	(br)	(bs)	(bt)	(bv)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE												
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%	9.04%	9.04%			
2												
3	\$ / KWH											
4												
5	DEMAND COMPONENT											
6	DEMAND PRODUCTION COMPONENT	0.0472	0.0593	0.0570	0.0510	0.0553	0.0605	0.0570	0.0570			
7	DEMAND TRANSMISSION COMPONENT	0.0363	0.0395	0.0374	0.0373	0.0366	0.0374	0.0369	0.0369			
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0036	0.0039	0.0044	0.0037	0.0046	0.0044	0.0045	0.0045			
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0001	0.0002	0.0001	0.0002	0.0002	0.0002	0.0002			
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0072	0.0157	0.0154	0.0098	0.0139	0.0185	0.0154	0.0154			
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0059	0.0135	0.0118	0.0083	0.0107	0.0140	0.0118	0.0118			
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
13		0.0013	0.0022	0.0045	0.0016	0.0032	0.0045	0.0036	0.0036			
14	ENERGY COMPONENT											
15		0.0226	0.0253	0.0254	0.0234	0.0225	0.0254	0.0235	0.0235			
16	CUSTOMER COMPONENT											
17	AVAILABLE	0.0002	0.0002	0.0005	0.0002	0.0005	0.0005	0.0005	0.0005			
18												
19	CUSTOMER SERVICES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
20	CUSTOMER METERS COMPONENT	0.0001	0.0001	0.0002	0.0001	0.0002	0.0002	0.0002	0.0002			
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0001	0.0001	0.0002	0.0001	0.0002	0.0002	0.0002	0.0002			
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0000	0.0000	0.0001	0.0000	0.0001	0.0001	0.0001	0.0001			
25	CUSTOMER SALES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
27												
28	TOTAL COMPANY	0.0700	0.0847	0.0864	0.0746	0.0783	0.0864	0.0809	0.0809			
29												
30												
31	\$/MO/CUST											
32												
33	CUSTOMER COMPONENT											
34	AVAILABLE	\$69.79	\$69.61	\$77.25	\$69.73	\$75.81	\$77.25	\$76.29	\$76.29			
35												
36	CUSTOMER SERVICES COMPONENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
37	CUSTOMER METERS COMPONENT	\$19.07	\$19.01	\$24.47	\$19.05	\$24.47	\$24.92	\$24.62	\$24.62			
38	CUSTOMER METER READING COMPONENT	\$0.99	\$0.98	\$1.97	\$0.99	\$1.96	\$2.00	\$1.97	\$1.97			
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.78	\$0.78	\$0.78	\$0.78	\$0.77	\$0.79	\$0.78	\$0.78			
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$33.28	\$33.20	\$33.26	\$33.26	\$33.05	\$33.68	\$33.26	\$33.26			
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$8.07	\$8.05	\$8.02	\$8.07	\$8.02	\$8.17	\$8.07	\$8.07			
42	CUSTOMER SALES COMPONENT	\$7.06	\$7.04	\$7.01	\$7.05	\$7.01	\$7.14	\$7.05	\$7.05			
43	CUSTOMER OTHER COMPONENT	\$0.54	\$0.55	\$0.54	\$0.54	\$0.54	\$0.55	\$0.54	\$0.54			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS		PRIMARY		SECONDARY		(cb)	(cc)	(cd)
		(b)	(a)	(bx)	(by)	(bz)	(ca)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN			9.04%	9.04%	9.04%	9.04%			9.04%
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT									
6	DEMAND PRODUCTION COMPONENT	0.0449	0.0503	0.0469	0.0480	0.0537	0.0502			
7	DEMAND TRANSMISSION COMPONENT	0.0368	0.0360	0.0365	0.0383	0.0369	0.0378			
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0033	0.0036	0.0034	0.0034	0.0037	0.0035			
9	DEMAND DISTRIBUTION COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001			
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0047	0.0106	0.0069	0.0062	0.0130	0.0087			
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0047	0.0106	0.0069	0.0049	0.0106	0.0070			
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
13										
14	ENERGY COMPONENT									
15		0.0225	0.0248	0.0234	0.0232	0.0254	0.0240			
16	CUSTOMER COMPONENT									
17	AVAILABLE	0.0002	0.0002	0.0002	0.0003	0.0003	0.0003			
18										
19	CUSTOMER SERVICES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
20	CUSTOMER METERS COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001			
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
25	CUSTOMER SALES COMPONENT	0.0001	0.0001	0.0001	0.0002	0.0002	0.0002			
26	CUSTOMER OTHER COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
27										
28	TOTAL COMPANY	0.0677	0.0753	0.0705	0.0716	0.0793	0.0745			
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT									
34	AVAILABLE	\$399.84	\$390.15	\$396.55	\$317.69	\$309.36	\$314.87			
35										
36	CUSTOMER SERVICES COMPONENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
37	CUSTOMER METERS COMPONENT	\$201.34	\$196.45	\$199.68	\$118.30	\$115.18	\$117.24			
38	CUSTOMER METER READING COMPONENT	\$0.24	\$0.23	\$0.23	\$1.00	\$0.97	\$0.99			
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02			
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
42	CUSTOMER SALES COMPONENT	\$197.76	\$192.97	\$196.14	\$197.89	\$192.72	\$196.14			
43	CUSTOMER OTHER COMPONENT	\$0.49	\$0.47	\$0.48	\$0.49	\$0.47	\$0.48			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LIGHTING
COL. 608

LINE NO.	DESCRIPTION	ALLOCATION BASIS				(b)	LARGE POWER SERVICE				(c)		
		(a)	(b)	(c)	(d)		(e)	(f)	(g)	(h)		(i)	(j)
		WINTER	SUBSTATION	WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE													
1	RATE OF RETURN	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%
2													
3	\$ / KWH												
4													
5	DEMAND COMPONENT	0.0386	0.0396	0.0388	0.0390	0.0390	0.0388	0.0380	0.0385	0.0388	0.0380	0.0385	0.0379
6	DEMAND PRODUCTION COMPONENT	0.0345	0.0341	0.0356	0.0343	0.0343	0.0356	0.0345	0.0352	0.0345	0.0345	0.0352	0.0360
7	DEMAND TRANSMISSION COMPONENT	0.0032	0.0035	0.0032	0.0033	0.0033	0.0032	0.0035	0.0033	0.0032	0.0035	0.0033	0.0019
8	DEMAND SUB-TRANSMISSION COMPONENT	0.0001	0.0001	0.0000	0.0001	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0001
9	DEMAND DISTRIBUTION COMPONENT	0.0008	0.0019	0.0000	0.0012	0.0012	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10	DEMAND DISTRIBUTION PRIMARY COMPONENT	0.0008	0.0019	0.0000	0.0012	0.0012	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11	DEMAND DISTRIBUTION SECONDARY COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	DEMAND DISTRIBUTION TRANSFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
13													
14	ENERGY COMPONENT	0.0224	0.0245	0.0223	0.0231	0.0231	0.0223	0.0243	0.0230	0.0223	0.0243	0.0230	0.0246
15													
16	CUSTOMER COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0389
17	AVAILABLE												
18	AVAILABLE												
19	CUSTOMER SERVICES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20	CUSTOMER METERS COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0001	0.0001	0.0000	0.0001	0.0001	0.0000
21	CUSTOMER METER READING COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	CUSTOMER DELINQUENT COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	CUSTOMER OTHER RECORDS & COLLECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	CUSTOMER OTHER CUSTOMER ASSISTANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	CUSTOMER SALES COMPONENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUSTOMER OTHER COMPONENT	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	0.0389
27													
28	TOTAL COMPANY	0.0610	0.0642	0.0612	0.0622	0.0622	0.0612	0.0625	0.0616	0.0612	0.0625	0.0616	0.1015
29													
30													
31	\$/MO/CUST												
32													
33	CUSTOMER COMPONENT	\$546.83	\$509.67	\$600.17	\$533.86	\$533.86	\$600.17	\$487.23	\$557.14	\$600.17	\$487.23	\$557.14	\$76.79
34	AVAILABLE												
35	AVAILABLE												
36	CUSTOMER SERVICES COMPONENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	CUSTOMER METERS COMPONENT	\$345.68	\$322.13	\$388.64	\$337.46	\$337.46	\$388.64	\$315.42	\$360.74	\$388.64	\$315.42	\$360.74	\$0.00
38	CUSTOMER METER READING COMPONENT	\$1.01	\$0.94	\$1.06	\$0.99	\$0.99	\$1.06	\$0.86	\$0.99	\$1.06	\$0.86	\$0.99	\$0.00
39	CUSTOMER DELINQUENT COLLECTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	CUSTOMER OTHER RECORDS & COLLECTIONS	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.00
41	CUSTOMER OTHER CUSTOMER ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	CUSTOMER SALES COMPONENT	\$200.88	\$187.29	\$211.25	\$196.14	\$196.14	\$211.25	\$171.58	\$196.13	\$211.25	\$171.58	\$196.13	\$0.00
43	CUSTOMER OTHER COMPONENT	(\$0.77)	(\$0.71)	(\$0.81)	(\$0.75)	(\$0.75)	(\$0.81)	(\$0.65)	(\$0.75)	(\$0.81)	(\$0.65)	(\$0.75)	\$76.79

Schedule PMN-4

Detailed Allocation Factor Description

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
CLASS COST OF SERVICE

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010
DETAILED ALLOCATION FACTOR DESCRIPTION

	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
1	<u>EXTERNALLY DEVELOPED DEMAND RELATED</u>		
2	PRODUCTION DEMAND (ENE @ GEN) - AVERAGE DEMAND	DEMAVG	INPUT - Average Demand, Source File: KCPL Allocators - PMN Final 1.xls, Energy Summary Sheet, Columns 13 thru15
3			
4	PRODUCTION DEMAND - 12 CP REMAINING	DEM12CPR	INPUT - Average 12 Coincident Peaks (Remaining), Source File: KCPL Allocators - PMN Final 1.xls, CP Sheet, Columns 24 thru 26
5	PRODUCTION DEMAND - 12 CP	DEM12CP	INPUT - Average 12 Coincident Peaks, Source File:KCPL Allocators - PMN Final 1.xls, CP Sheet, Columns 13 thru15
6	PRODUCTION DEMAND - 4 CP	DEM4CP	INPUT - Average 4 Coincident Peaks, Source File:KCPL Allocators - PMN Final 1.xls, CP Sheet, Column 28
7	PROD AVERAGE DEMAND (LOWEST MO RT USAGE) - BASE	DEM1A	INPUT - Base Average Demand, Source File:KCPL Allocators - PMN Final 1.xls, CP Sheet, Columns 16 thru18
8	PROD REMAINING STEAM (12CP - BASE) - INTERMEDIATE	DEM1B	INPUT - Average 12 Coincident Peaks less Base Average Demand, Source File:KCPL Allocators - PMN Final.xls, CP Sheet, Columns 13 thru15
9	PROD DEMAND (4 CP-BASE & INTERMEDIATE) - PEAKING	DEM1C	INPUT - Average 4 Coincident Peaks less Base Average Demand less Remaining CP, Source File:KCPL Allocators - PMN Final 1.xls, CP Sheet, Column 31
10	TOTAL BASE, INTERMEDIATE, & PEAKING	DEM1	DEM1A = DEM1A + DEM1B + DEM1C
11	PRODUCTION DEMAND (=DEM1A) - NOT USED	DEM2	DEM2 = DEM1A
12	PRODUCTION ALLOCATION TO OTHER LIGHTING	DEM11	INPUT - Direct assignment to Other Lighting
13	PLCC CREDITS	DEM12	INPUT - Direct assignment (not used)
14			
15	TRANSMISSION DEMAND (SUM OF PRODUCTION PLANT)	DEM3	12CP
16			
17	DIST CUSTOMER (NCP) - PRIMARY (=DEM8) - NOT USED	DEM4	DEM4 = DEM8
18	DIST CUSTOMER (NCP) - SECONDARY (=DEM7) - NOT USED	DEM5	DEM5 = DEM7
19			
20	DIST DEMAND (NCP) - SUBSTATION VOLTAGE	DEM6	INPUT - Maximum Non Coincident Peaks, Source File:KCPL Allocators - PMN Final 1.xls, NCP Sheet, Columns 19 and 20 (Excludes Transmission)
21			
22	DIST DEMAND (NCP) - PRIMARY VOLTAGE	DEM8	INPUT - Maximum Non Coincident Peaks, Source File:KCPL Allocators - PMN Final 1.xls, NCP Sheet, Columns 19 and 20 (Excludes Substation and Transmission)
23			
24	DIST DEMAND (NCP) - SECONDARY VOLTAGE	DEM7	INPUT - Maximum Non Coincident Peaks, Source File:KCPL Allocators - PMN Final 1.xls, NCP Sheet, Columns 25 and 26 (Secondary only)
25			
26	DIST DEMAND (NCP) - SECONDARY LINE XFMR	DEM9	INPUT - Maximum Non Coincident Peak Demands (Same as DEM7 excluding Large General Service)
27	DIST DEMAND (NCP) - PRIMARY LINE XFMR (=DEM8 NA)	DEM10	DEM10 = DEM8 (not used)
28			
29			
30			
31	<u>EXTERNALLY DEVELOPED ENERGY RELATED</u>		
32			
33	ENERGY SALES @ GENERATION WITH LOSSES	ENERGY1	INPUT - Loss Adjusted Energy Sales @ Generation, Source File: KCPL Allocators - PMN Final 1.xls, Energy Summary Sheet, Columns 13 thru 15
34	ENERGY BOOKED KWH SALES @ METER (VN)	ENERGY2	INPUT - Loss Adjusted Weather Normalized Energy Sales @ Meter, Source File: KCPL Allocators - PMN Final 1.xls, Sales Sheet, Columns 13 thru 15
35	OFF-SYSTEM SALES PROFITS - NOT USED	ENERGY3	Not Used
36	EDR CREDITS - NOT USED	ENERGY4	Not Used
37			
38	MO ENE @ GEN W/LOSSES * MO AVG FUEL COSTS	ENEFUL	INPUT - Loss Adjusted Energy Sales @ Generation Ratios * Avg 2006 & 2007 Fuel Cost, Source File: KCPL Allocators - PMN Final 1.xls, Energy Summary Sheet, Columns 13 thru 15
39			
40			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI CUSTOMERS
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DETAILED ALLOCATION FACTOR DESCRIPTION

	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
41	<u>EXTERNALLY DEVELOPED CUSTOMER RELATED</u>		
42			
43			
44	WEIGHTED AVERAGE CUSTOMERS - PRI & SEC	CUST1	INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 3
45	WEIGHTED AVERAGE CUSTOMERS - SEC ONLY	CUST2	INPUT - Weather Normalized Average Monthly Number of Secondary Customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 4
46	WEIGHTED CUSTOMERS - TRANSFORMERS (=CUST2)	CUST3	INPUT - Weather Normalized Average Monthly Number of Secondary Customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 5
47	MAXIMUM DIVERSIFIED DEMANDS - 369 SERVICES	CUST4	INPUT - MDD, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 6 (excludes primary, substation, and transmission)
48	PLANT ACCOUNT 370 - METER INVESTMENT	CUST5	INPUT - Account 370-Meter Investment (meter portion) based on number of meter and meter cost, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 7
49	AVERAGE NUMBER OF METERS - 902 METER READING EXP	CUST6	INPUT - Average Monthly Number of Meters, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 8
50	EXPENSE ACCOUNT 903 - RECORDS & COLLECT (COLLECT)	CUST7	INPUT - Collections Expense by Rate Class, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 9
51	EXPENSE ACCOUNT 903 - "B" READING (NOT USED)	CUST8	Not used
52	EXPENSE ACCOUNT 903 - RECORDS & COLLECT (OTHER)	CUST9	INPUT - Records and Collections Expense (other than collections) by Rate Class, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 11
53	EXPENSE ACCOUNT 904 - UNCOLLECTIBLES	CUST10	INPUT - Rate Class Write Offs net of Recoveries, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 12
54	EXPENSE ACCOUNT 908 - CUST ASSIST (PUBLIC INFO)	CUST11	INPUT - Rate Class Customer Assistance Expense, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 13
55	EXPENSE ACCOUNT 908 - CUST ASSIST (OTHER)	CUST12	INPUT - Rate Class Customer Assistance Expense, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 14
56	WEIGHTED AVG CUST - 911 SUPERVISION (NOT USED)	CUST13	Not used
57	WEIGHTED AVG CUST - 912 DEMO & SELLING (=CUST1)	CUST14	INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 16
58	WEIGHTED AVG CUST - 913 ADVERTISING (=CUST1)	CUST15	INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 17
59	WEIGHTED AVG CUST - 916 MISC SALES EXP (=CUST1)	CUST16	INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 18
60	WEIGHTED CUSTOMERS - OTHER MISC CUST (=CUST1)	CUST17	INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 19
61	PLANT ACCOUNT 371 - INSTALLATIONS ON CUST PREMISES	CUST18	INPUT - Direct Assignment to Other Lighting
62	PLANT ACCOUNT 373 - STREET LTG & SIGNAL SYSTEMS	CUST19	INPUT - Direct Assignment to Other Lighting
63	PLANT ACCOUNT 370 - METER INVEST (BILLING RECORDERS)	CUST20	INPUT - Account 370-Meter Investment (billing recorder portion) based on number of meters and billing recorder cost, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 22
64	CUSTOMER DEPOSITS	CUST21	INPUT - Customer Deposits based dollars and allocated on number of customers, Source File: KCPL Allocators - PMN Final 1.xls, Customer Summary Sheet, Column 23
65			

KANSAS CITY POWER & LIGHT COMPANY
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	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
66	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>		
67	69 ACCT 303-MISC. INTANGIBLE PLANT	PLT303	SCHEDULE 11, LINE 2860
68	70 ACCT 340-LAND RIGHTS/ACCT 340-LAND RIGHTS	PLT340	SCHEDULE 11, LINE 680 + LINE 780
69	71 ACCT 341-STRUCTURES & IMPROVEMENTS	PLT341	SCHEDULE 11, LINE 690 + LINE 790
70	72 ACCT 342-FUEL HOLDERS, PRODUCERS AND ACC	PLT342	SCHEDULE 11, LINE 700
71	73 ACCT 344-GENERATORS	PLT344	SCHEDULE 11, LINE 710 + LINE 800
72	74 ACCT 345-ACCESSORY ELECTRIC EQUIPMENT	PLT345	SCHEDULE 11, LINE 720 + LINE 810
73	75 ACCT 350-LAND RIGHTS	PLT350LR	SCHEDULE 11, LINE 980
74	76 ACCT 352- STRUCTURES & IMPROVEMENTS	PLT352	SCHEDULE 11, LINE 1030
75	77 ACCT 353-STATION EQUIPMENT	PLT353	SCHEDULE 11, LINE 1080
76	78 ACCT 354-TOWERS & FIXTURES	PLT354	SCHEDULE 11, LINE 1100
77	79 ACCT 355-POLES & FIXTURES	PLT355	SCHEDULE 11, LINE 1170
78	80 ACCT 356-OVERHEAD COND. & DEVICES	PLT356	SCHEDULE 11, LINE 1240
79	81 ACCT 357-UNDERGROUND CONDUIT	PLT357	SCHEDULE 11, LINE 1260
80	82 ACCT 358-UNDERGROUND COND. & DEVICES	PLT358	SCHEDULE 11, LINE 1280
81	83 ACCT 360- LAND RIGHTS	PLT360LR	SCHEDULE 11, LINE 1390
82	84 ACCT 361-STRUCTURES & IMPROVEMENTS	PLT361	SCHEDULE 11, LINE 1420
83	85 ACCT 362-STATION EQUIPMENT	PLT362	SCHEDULE 11, LINE 1470
84	86 ACCT 362-COMMUNICATIONS	PLT362COM	SCHEDULE 11, LINE 1460
85	87 ACCT 364-POLES, TOWERS & FIXTURES	PLT364	SCHEDULE 11, LINE 1560
86	88 ACCT 365-OH CONDUCT & DEVICES	PLT365	SCHEDULE 11, LINE 1650
87	89 ACCT 366-UNDERGROUND CONDUIT	PLT366	SCHEDULE 11, LINE 1740
88	90 ACCT 367-UG CONDUCT & DEVICES	PLT367	SCHEDULE 11, LINE 1880
89	91 ACCT 368-LINE TRANSFORMERS	PLT368	SCHEDULE 11, LINE 1970
90	92 ACCT 369-SERVICES	PLT369	SCHEDULE 11, LINE 1990
91	93 ACCT 370-METERS	PLT370	SCHEDULE 11, LINE 2060
92	94 ACCT 370R-LOAD RESEARCH EQUIPMENT	PLT370LR	SCHEDULE 11, LINE 2020
93	95 ACCT 371-INSTALLATION ON CUST. PREMISES	PLT371	SCHEDULE 11, LINE 2080
94	96 ACCT 373-STREET LIGHTS & SIGNAL SYSTEMS	PLT373	SCHEDULE 11, LINE 2100
95	97 ACCT 392-TRANSPORTATION EQUIPMENT	PLT392	SCHEDULE 11, LINE 2440
96	98 TOTAL STEAM PRODUCTION PLANT	STEAMPLANT	SCHEDULE 11, LINE 350
97	99 TOTAL NUCLEAR PRODUCTION PLANT	NUCLPLANT	SCHEDULE 11, LINE 640
98	100 TOTAL OTHER PRODUCTION PLANT	OTHPLPLANT	SCHEDULE 11, LINE 740 + LINE 830
99	101 TOTAL OTHER PRODUCTION PLANT - CT	OTHPLTCT	SCHEDULE 11, LINE 740
100	102 TOTAL OTHER PRODUCTION PLANT - WIND	OTHPLPLTW	SCHEDULE 11, LINE 830
101	103 TOTAL PRODUCTION PLANT	PRODPLANT	SCHEDULE 11, LINE 850
102	104 TOTAL PROD. PLANT LESS NUCLEAR (WOLF CREEK)	PRODWOWC	SCHEDULE 11, LINE 850 - LINE 640
103	105 TOTAL TRANSMISSION PLANT	TRANSPLT	SCHEDULE 11, LINE 1310
104	106 TOTAL DISTRIBUTION PLANT	DISTPLANT	SCHEDULE 11, LINE 2330
105	107 TOTAL GENERAL PLANT	GENPLANT	SCHEDULE 11, LINE 2560
106			
107			
108			

KANSAS CITY POWER & LIGHT COMPANY
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DETAILED ALLOCATION FACTOR DESCRIPTION

	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>		
109			
110			
111			
112	TOTAL TRANS. & DIST. PLANT	TD	SCHEDULE 11, LINE 1310 + LINE 2330
113	TOTAL PROD., TRANS., DIST.	PTD	SCHEDULE 11, LINE 2350
114	TOTAL PTD PLANT LESS WOLF CREEK	PTDWOWC	SCHEDULE 11, LINE 2350 - LINE 640
115	TOTAL PROD., TRANS., DIST., GEN.	PTDG	SCHEDULE 11, LINE 2350 + LINE 2560
116	TOTAL ELECTRIC PLANT IN SERVICE	TOTPLANT	SCHEDULE 11, LINE 2930
117	TOTAL ELEC. PLANT LESS WOLF CREEK	ELECWOWC	SCHEDULE 11, LINE 2930 - LINE 640
118	GROSS ELECTRIC PLANT IN SERVICE	PLTINSERV	SCHEDULE 11, LINE 2930
119	PROD. ACCUM. DEPR. SUBTOTAL BEFORE RWIP	PRODRES	SCHEDULE 12, LINE 780
120	TRANS. ACCUM. DEPR. SUBTOTAL BEFORE RWIP	TRANSRES	SCHEDULE 12, LINE 1080
121	DIST ACCUM. DEPR. SUBTOTAL BEFORE RWIP	DISTRES	SCHEDULE 12, LINE 1270
122	GEN ACCUM. DEPR. BEFORE RWIP	GENRES	SCHEDULE 12, LINE 1510
123	TOTAL NET ELECTRIC PLANT	NETPLANT	SCHEDULE 11, LINE 2930 - SCHEDULE 12, LINE 1610
124	TOTAL RATE BASE	RATEBASE	SCHEDULE 1, LINE 400
125			
126	ACCT 904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	SCHEDULE 4, LINE 3050
127	TOTAL CUST. ACCT. EXPENSE	CUSACEXP	SCHEDULE 4, LINE 3070
128	TOTAL CUST SERVICES & INFOR EXPENSE	CUSVEXP	SCHEDULE 4, LINE 3190
129	TOTAL DISTRIBUTION EXPENSES	DISTEXP	SCHEDULE 4, LINE 2940
130	TOTAL DISTRIBUTION MAINTENANCE	DISTMTC	SCHEDULE 4, LINE 2890
131	TOTAL DISTRIBUTION OPERATIONS	DISTOPS	SCHEDULE 4, LINE 2760
132	GROSS RECEIPTS TAX	GRT	SCHEDULE 6, LINE 170
133	TOTAL NUCLEAR PRODUCTION EXPENSES	NUCLEXP	SCHEDULE 4, LINE 1590
134	TOTAL POWER PRODUCTION EXPENSES	PRODEXP	SCHEDULE 4, LINE 2400
135			
136	SUBTOTAL - RETAIL SALES REVENUE	RDREV	SCHEDULE 2, LINE 40 + LINE 60
137	SUBTOTAL - COS RETAIL SALES	REVENUE	SCHEDULE 2, LINE 40 + LINE 60 + LINE 170
138			
139	SUBTOTAL SALARIES & WAGES W/O A&G	SALWAGES	SCHEDULE 18, LINE 130
140	SALES EXPENSE	SALESEXP	SCHEDULE 4, LINE 3300
141	TOTAL TRANSMISSION EXPENSES	TRANSEXP	SCHEDULE 4, LINE 2620
142	CASH WORKING CAPITAL	CWC	SCHEDULE 16, LINE 2100
143	ACCUMULATED DEFERRED TAX	ACCDEFTAX	SCHEDULE 8, LINE 560
144	RETAIL SALES AT CLAIMED RATE OF RETURN	CLAIMEDREV	SCHEDULE 2, LINE 40 + LINE 60 + LINE 170
145	REVENUE INCREASE	REVINCR	SCHEDULE 1, LINE 860
146			
147	WOLF CREEK PRODUCTION PAYROLL	WCPRDPAY	SCHEDULE 4, LINE 3810
148			