

ER-2010-0355 KCPL DEPRECIATION RATES - Stipulation Agreement Copy
SCHEDULE A

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
STEAM PRODUCTION PLANT - ALL UNITS EXCEPT IATAN 2 AND HAWTHORN UNIT 5 REBUILD		
311	STRUCTURES & IMPROVEMENTS	3.07%
312	BOILER PLANT EQUIPMENT	2.86%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	3.16%
312.02	BOILER PLANT EQUIPMENT - AQC	0.00%
314	TURBOGENERATOR UNITS	3.27%
315	ACCESSORY ELECTRICAL EQUIPMENT	3.87%
316	MISCELLANEOUS EQUIPMENT	2.27%
IATAN 2 STEAM PRODUCTION PLANT		
311	STRUCTURES & IMPROVEMENTS	1.52%
312	BOILER PLANT EQUIPMENT	1.68%
314	TURBOGENERATOR UNITS	1.59%
315	ACCESSORY ELECTRICAL EQUIPMENT	1.71%
316	MISCELLANEOUS EQUIPMENT	1.40%
STEAM PRODUCTION PLANT - H5 REBUILD		
311.02	STRUCTURES & IMPROVEMENTS	1.21%
312.03	BOILER PLANT EQUIPMENT	1.21%
315.01	ACCESSORY ELECTRICAL EQUIPMENT	1.08%
316.01	MISCELLANEOUS EQUIPMENT	0.62%
NUCLEAR PRODUCTION PLANT		
321	STRUCTURES & IMPROVEMENTS	1.48%
322	REACTOR PLANT EQUIPMENT	1.60%
323	TURBOGENERATOR UNITS	1.71%
324	ACCESSORY ELECTRICAL EQUIPMENT	2.11%
325	MISCELLANEOUS EQUIPMENT	2.93%
328	Regulatory Disallowance	1.60%
OTHER PRODUCTION PLANT		
341	STRUCTURES & IMPROVEMENTS	2.99%
342	FUEL HOLDERS, PRODUCERS & ACCESSORIES	3.18%
344	GENERATORS	3.53%
345	ACCESSORY ELECTRICAL EQUIPMENT	2.17%
WIND PRODUCTION PLANT - INCLUDES SPEARVILLE 2		
341.02	STRUCTURES & IMPROVEMENTS	5.00%
344.02	GENERATORS	5.00%
345.02	ACCESSORY ELECTRICAL EQUIPMENT	5.00%
TRANSMISSION PLANT		
352	STRUCTURES & IMPROVEMENTS	1.93%
353	STATION EQUIPMENT	1.51%
353.03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	12.50%
354	TOWERS & FIXTURES	0.87%
355	POLES & FIXTURES	2.40%
356	OVERHEAD CONDUCTOR & DEVICES	1.72%
357	UNDERGROUND CONDUIT	1.56%
358	UNDERGROUND CONDUCTOR & DEVICES	0.92%
DISTRIBUTION PLANT		
361	STRUCTURES & IMPROVEMENTS	1.52%
362	STATION EQUIPMENT	1.96%
362.03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	12.50%
364	POLES & FIXTURES	3.40%
365	OVERHEAD CONDUCTOR & DEVICES	2.45%
366	UNDERGROUND CONDUIT	2.63%
367	UNDERGROUND CONDUCTOR & DEVICES	2.23%
368	TRANSFORMERS	1.92%
369	SERVICES	4.65%
370	METERS	1.17%
371	INSTALLATIONS ON CUSTOMERS' PREMISES	1.13%
373	STREET LIGHTING & SIGNAL SYSTEMS	4.56%
GENERAL PLANT		
390	STRUCTURES & IMPROVEMENTS	2.56%
391	OFFICE FURNITURE & EQUIPMENT - INCLUDES WOLF CREEK	5.00%
391.01	OFFICE FURNITURE & EQUIPMENT - WOLF CREEK	5.00%
391.02	COMPUTER EQUIPMENT	12.50%
392	AUTOS	10.71%
392.01	LIGHT TRUCKS	9.38%
392.02	HEAVY TRUCKS	7.50%
392.03	TRACTORS	6.25%
392.04	TRAILERS	3.75%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	3.30%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	6.54%
397	COMMUNICATIONS EQUIPMENT	2.86%
398	MISCELLANEOUS EQUIPMENT	3.33%