

Exhibit No.:
Issue: Depreciation Study
Witness: John J. Spanos
Type of Exhibit: Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2016-0285
Date Testimony Prepared: July 1, 2016

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2016-0285

DIRECT TESTIMONY

OF

JOHN J. SPANOS

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
June 2016**

DIRECT TESTIMONY

OF

JOHN J. SPANOS

Case No. ER-2016-0285

1 **Q. Please state your name and business address.**

2 A. John J. Spanos, 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

3 **Q. On whose behalf are you testifying?**

4 A. I am testifying on behalf of Kansas City Power & Light Company (“KCP&L” or the
5 “Company”).

6 **Q. Please state your educational background and describe your professional
7 training and experience.**

8 A. I have Bachelor of Science degrees in Industrial Management and Mathematics from
9 Carnegie-Mellon University and a Master of Business Administration from York
10 College of Pennsylvania.

11 **Q. By whom and in what capacity have you been employed?**

12 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC (Gannett
13 Fleming) as Senior Vice President, which provides depreciation consulting services to
14 utility companies in the United States and Canada. I am responsible for conducting
15 depreciation, valuation and original cost studies, determining service life and salvage
16 estimates, conducting field reviews, presenting recommended depreciation rates to
17 clients, and supporting such rates before state and federal regulatory agencies. I have
18 been associated with the firm since college graduation in 1986.

1 **Q. Do you belong to any professional societies?**

2 A. Yes. I am a past President and member of the Society of Depreciation Professionals.
3 I am also a member of the American Gas Association/Edison Electric Institute
4 Industry Accounting Committee.

5 **Q. Do you hold any special certification as a depreciation expert?**

6 A. Yes. The Society of Depreciation Professionals has established national standards for
7 depreciation professionals. The Society administers an examination to become
8 certified in this field. I passed the certification exam in September 1997, and was
9 recertified in August 2003, February 2008 and January 2013.

10 **Q. Can you outline your experience in the field of depreciation?**

11 A. Yes. I have 30 years of depreciation experience which includes giving expert
12 testimony in over 230 cases before 40 regulatory commissions, including this
13 Commission. Please refer to Appendix A for my qualifications.

14 **Q. Have you received any additional education relating to utility plant
15 depreciation?**

16 A. Yes. I have completed the following courses conducted by Depreciation Programs,
17 Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation
18 Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using
19 Simulation" and "Managing a Depreciation Study." I have also completed the
20 "Introduction to Public Utility Accounting" program conducted by the American Gas
21 Association.

1 **Q. What is the purpose of your testimony?**

2 A. I am sponsoring Exhibit JJS-1 stating the results of my updated depreciation
3 calculations for KCP&L's electric generating plant as of December 31, 2013 (the
4 "2013 Depreciation Update" or "Depreciation Update").

5 **Q. Would you please summarize your testimony?**

6 A. My testimony will explain the methods and procedures of the Depreciation Update
7 and set forth the annual depreciation rates as of December 31, 2013. Exhibit JJS-1
8 contains the results which sets forth detailed depreciation calculations of the
9 Depreciation Update as of December 31, 2013 for electric generating accounts. This
10 update will be explained in Part II of my testimony.

11 **Q. What are the principal conclusions of your update and the bases for them?**

12 A. The principal conclusions of the update are depreciation accrual rates by generating
13 account for KCP&L. Overall, the proposed depreciation rates are determined based
14 on the remaining life method and the utilization of the life span procedure.

15 **Q. Please describe the contents of your update.**

16 A. My update is presented in two parts. Part I, Results, presents a summary schedule of
17 the depreciation calculations as of December 31, 2013. Part II includes the detailed
18 depreciation calculations that support the summary schedule.

19 The summary table on pages 2 through 5 of the update presents the estimated
20 survivor curve, the net salvage percent, the original cost as of December 31, 2013, the
21 book reserve and the calculated annual depreciation accrual and rate for each account
22 or subaccount. The summary table on pages 6 through 9 set forth the calculation of
23 weighted net salvage by location. The section beginning on page 11 of Exhibit JJS-1

1 presents the depreciation calculations related to surviving original cost as of
2 December 31, 2013.

3 II. METHODS USED IN DEPRECIATION UPDATE

4 **Q. Please define the concept of depreciation.**

5 A. Depreciation refers to the loss in service value not restored by current maintenance,
6 incurred in connection with the consumption or prospective retirement of utility plant
7 in the course of service from causes that can be reasonably anticipated or
8 contemplated, against which the Company is not protected by insurance. Among the
9 causes to be given consideration are wear and tear, decay, action of the elements,
10 inadequacy, obsolescence, changes in the art, changes in demand and the
11 requirements of public authorities.

12 **Q. In preparing the depreciation update, did you follow generally accepted
13 practices in the field of depreciation and valuation?**

14 A. Yes.

15 **Q. Please identify the depreciation method that you used.**

16 A. I used the straight line remaining life method of depreciation, with the average service
17 life procedure. This method reflects how rates were adopted for KCP&L the last time
18 depreciation was reviewed. This method of depreciation aims to distribute the
19 unrecovered cost of fixed capital assets over the estimated remaining useful life of
20 each unit or group of assets in a systematic and rational manner.

21 **Q. What are your recommended annual depreciation accrual rates for KCP&L?**

22 A. My recommended annual depreciation accrual rates as of December 31, 2013 are set
23 forth on pages 2 through 5 of Exhibit JJS-1.

1 **Q. How did you determine the recommended annual depreciation accrual rates?**

2 A. I did this in two phases. In the first phase, I estimated the updated net salvage
3 characteristics for each depreciable group, that is, each plant account or subaccount
4 identified as having similar characteristics. In the second phase, I calculated the
5 composite remaining lives and annual depreciation accrual rates based on the
6 previously established service life estimates from the prior study (Case No. ER-2014-
7 0370), and net salvage estimates determined in the first phase.

8 **Q. Please describe the first phase of the depreciation update in which you estimated
9 the net salvage characteristics for each depreciable group.**

10 A. The net salvage analyses consisted of compiling historic data from records related to
11 KCP&L's plant; analyzing this data with new terminal costs to obtain historic net
12 salvage characteristics; and interpreting the above data to form judgments of updated
13 net salvage characteristics.

14 **Q. What historic data did you analyze for the purpose of estimating service life
15 characteristics?**

16 A. I reviewed the life analyses from Case No. ER-2014-0370 which utilized the
17 Company's accounting entries that record plant transactions during the 94-year period
18 1920 through 2013. The transactions included additions, retirements, transfers and
19 the related balances. The Company records also included surviving dollar value by
20 year installed for each plant account as of December 31, 2013. The update in this
21 filing did not change any life estimates.

22 **Q. What method was used to analyze the service life data?**

23 A. The retirement rate method was used for all accounts. This is the most appropriate
24 method when aged retirement data are available, because this method determines the

1 average rates of retirement actually experienced by the Company during the period
2 covered by the study (Case No. ER-2014-0370).

3 **Q. Would you please explain the concept of “net salvage”?**

4 A. Net salvage is a component of the service value of capital assets that is recovered
5 through depreciation rates. The service value of an asset is its original cost less its net
6 salvage. Net salvage is the salvage value received for the asset upon retirement less
7 the cost to retire the asset. When the cost to retire exceeds the salvage value, the
8 result is negative net salvage.

9 Inasmuch as depreciation expense is the loss in service value of an asset
10 during a defined period, *e.g.*, one year, it must include a ratable portion of both the
11 original cost and the net salvage. That is, the net salvage related to an asset should be
12 incorporated in the cost of service during the same period as its original cost so that
13 customers receiving service from the asset pay rates that include a portion of both
14 elements of the asset’s service value, the original cost and the net salvage value.

15 For example, the full recovery of the service value of a \$50,000 pump will
16 include not only the \$50,000 of original cost, but also, on average, \$12,000 to remove
17 the pump at the end of its life and \$2,000 in salvage value. In this example, the net
18 salvage component is negative \$10,000 ($\$2,000 - \$12,000$), and the net salvage
19 percent is negative 20% ($(\$2,000 - \$12,000)/\$50,000$).

20 **Q. Please describe how you estimated net salvage percentages.**

21 A. In Case No. ER-2014-0370, I estimated the net salvage percentages based on
22 judgment that, for most accounts, incorporated analyses of the historical data for the
23 period 1976 through 2013 and considered estimates for other electric companies. In
24 the historical analyses, the net salvage, cost of removal and gross salvage amounts

1 were expressed as percents of the original cost retired. These percents were
2 calculated on annual and three-year moving average bases for the 1976 to 2013
3 period. There was no new analyses performed on interim net salvage for this update.

4 **Q. Were the net salvage percentages for generating facilities based on the same**
5 **analyses?**

6 A. Yes, for interim analyses. The net salvage percentages for generating facilities were
7 based on two components, the interim net salvage percentage and the final net salvage
8 percentage. The interim net salvage percentage was determined based on the
9 historical indications from the period 1976-2013 for steam; 1987-2013 for nuclear;
10 and 1982-2013 for other production. The cost of removal and gross salvage amounts
11 were based as a percentage of the associated plant retired. The final net salvage or
12 dismantlement component was determined based on the assets anticipated to be
13 retired at the concurrent date of final retirement. The dismantlement costs
14 (referenced as Total Retirement in Sega report) were determined by a Segal, Inc. study
15 for steam, other production and wind only. The amounts are set forth in Chris
16 Roger's testimony, Schedule CRR-2.

17 **Q. Have you included a dismantlement component into the overall recovery of**
18 **generating facilities?**

19 A. Yes. A dismantlement component has been included to the net salvage percentage for
20 steam and other production facilities.

21 **Q. Can you explain how the dismantlement component is included in the**
22 **depreciation study?**

23 A. Yes. The dismantlement component is part of the overall net salvage for each
24 location within the production assets. Based on the Segal, Inc. report, studies for other

1 utilities and the cost estimates of KCP&L, it was determined that the dismantlement
2 or decommissioning costs for steam and other production facilities is best calculated
3 by dividing the dismantlement cost by the surviving plant at final retirement. These
4 amounts at a location basis are added to the interim net salvage percentage of the
5 assets anticipated to be retired on an interim basis to produce the weighted net salvage
6 percentage for each location. The detailed calculation for each location is set forth on
7 pages 6 through 9 of Exhibit JJS-1. This calculation is the same as what was
8 performed in Case No. ER-2014-0370. The only change is the updated
9 dismantlement costs.

10 **Q. Please describe the second phase of the process that you used in the depreciation**
11 **update in which you calculated composite remaining lives and annual**
12 **depreciation accrual rates.**

13 A. After maintaining the service life estimates from Case No. ER-2014-0370 and
14 updating the net salvage characteristics for each depreciable property group, I
15 calculated the annual depreciation accrual rates for each group based on the straight
16 line remaining life method, using remaining lives weighted consistent with the
17 average service life procedure. The annual depreciation accrual rates were developed
18 as of December 31, 2013.

19 **Q. Please describe the straight line remaining life method of depreciation.**

20 A. The straight line remaining life method of depreciation allocates the original cost of
21 the property, less accumulated depreciation, less future net salvage, in equal amounts
22 to each year of remaining service life.

1 **Q. Please describe the average service life procedure for calculating remaining life**
2 **accrual rates.**

3 A. The average service life procedure defines the group for which the remaining life
4 annual accrual is determined. Under this procedure, the annual accrual rate is
5 determined for the entire group or account based on its average remaining life and
6 this rate is applied to the surviving balance of the group's cost. The average
7 remaining life of the group is calculated by first dividing the future book accruals
8 (original cost less allocated book reserve less future net salvage) by the average
9 remaining life for each vintage. The average remaining life for each vintage is
10 derived from the area under the survivor curve between the attained age of the vintage
11 and the maximum age. Then, the sum of the future book accruals is divided by the
12 sum of the annual accruals to determine the average remaining life of the entire group
13 for use in calculating the annual depreciation accrual rate.

14 **Q. Please use an example to illustrate the development of the annual depreciation**
15 **accrual rate for a particular group of property in your depreciation update.**

16 A. I will use Account 312.00, Boiler Plant Equipment, as an example because it is one of
17 the largest depreciable groups and represents approximately twenty-two percent of
18 depreciable plant.

19 The retirement rate method was used to analyze the survivor characteristics of
20 this property group. Aged plant accounting data were compiled from 1919 through
21 2013 and analyzed for periods that best represent the overall service life of this
22 property. In Case No. ER-2014-0370, the 55-R₁ survivor curve was approved as the
23 interim curve.

1 The weighted net salvage percent is presented on pages 6 through 9 of Exhibit
2 JJS-1. The interim net salvage percentage is based on the result of annual gross
3 salvage minus the cost to remove plant assets as compared to the original cost of plant
4 retired during the period 1976 through 2013. The 38-year period experienced
5 negative \$35,378,090 (\$17,911,015 – \$53,289,105) in net salvage for \$186,530,086
6 plant retired. The result is negative net salvage of 19 percent
7 (\$35,378,090/\$186,530,086); however, the most recent five-year period trends toward
8 negative 26 percent. Therefore, based on the statistics and industry averages,
9 negative twenty percent was recommended. This interim net salvage percentage was
10 combined with the individual terminal net salvage percentage determined at the
11 location level to produce the weighted net salvage percentage for each location. The
12 calculation by location is set forth in Table 2 of Exhibit JJS-1.

13 My calculation of the annual depreciation related to original cost of Account
14 312.00, Boiler Plant Equipment, as of December 31, 2013, is presented by location in
15 Exhibit JJS-1. The calculation is based on the 55-R₁ interim survivor curve, weighted
16 negative net salvage percentage by location, probable retirement date by location, the
17 attained age, and the allocated book reserve. The tabulation sets forth the installation
18 year, the original cost, calculated accrued depreciation, allocated book reserve, future
19 accruals, remaining life and annual accrual. These totals are brought forward to
20 Table 1.

- 21 **Q. Were there any rates developed for new and future assets?**
22 A. Yes. The depreciation rate for new plant in Account 371.1, Electric Vehicle Charging
23 Stations, was developed as of December 31, 2015, based on the type of asset being
24 placed in service and the utilization of these assets. The developed 10.00 percent rate

1 is based on a 10-S_{2.5} survivor curve and 0 percent net salvage. These parameters are
2 commonly utilized by others that have installed similar Electric Vehicle Charging
3 Stations. The detailed calculation of the projected assets as of December 31, 2015 is
4 included in Exhibit JJS-2 and the rate is set forth in the summary schedule in Exhibit
5 JJS-1.

6 **Q. Does the Depreciation Study reflect the retirement of Montrose Unit 1?**

7 A. Yes. Please see Exhibit JJS-1.

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

9 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light)
Company's Request for Authority to Implement) Case No. ER-2016-0285
A General Rate Increase for Electric Service)

AFFIDAVIT OF JOHN J. SPANOS

COMMONWEALTH OF PENNSYLVANIA)
) ss
COUNTY OF CUMBERLAND)

John J. Spanos, being first duly sworn on his oath, states:

1. My name is John J. Spanos. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as Senior Vice President. I have been retained to serve as an expert witness to provide testimony on behalf of Kansas City Power & Light Company.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of eleven (11) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

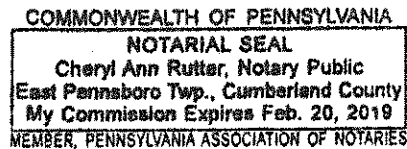
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

John J. Spanos
John J. Spanos

Subscribed and sworn before me this 23rd day of June, 2016.

[Signature]
Notary Public

My commission expires: February 20, 2019



APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008 and January 2013.

Q. Please outline your experience in the field of depreciation.

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and

Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state

public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water

Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO;

PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation and Greater Missouri Operations. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission;

the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|-----|-------------|---------------------|-------------------|---|--------------------------------|
| 01. | 1998 | PA PUC | R-00984375 | City of Bethlehem – Bureau of Water | Original Cost and Depreciation |
| 02. | 1998 | PA PUC | R-00984567 | City of Lancaster | Original Cost and Depreciation |
| 03. | 1999 | PA PUC | R-00994605 | The York Water Company | Depreciation |
| 04. | 2000 | D.T.&E. | DTE 00-105 | Massachusetts-American Water Company | Depreciation |
| 05. | 2001 | PA PUC | R-00016114 | City of Lancaster | Original Cost and Depreciation |
| 06. | 2001 | PA PUC | R-00017236 | The York Water Company | Depreciation |
| 07. | 2001 | PA PUC | R-00016339 | Pennsylvania-American Water Company | Depreciation |
| 08. | 2001 | OH PUC | 01-1228-GA-AIR | Cinergy Corp – Cincinnati Gas & Elect Co. | Depreciation |
| 09. | 2001 | KY PSC | 2001-092 | Cinergy Corp – Union Light, Heat & Power Co. | Depreciation |
| 10. | 2002 | PA PUC | R-00016750 | Philadelphia Suburban Water Company | Depreciation |
| 11. | 2002 | KY PSC | 2002-00145 | Columbia Gas of Kentucky | Depreciation |
| 12. | 2002 | NJ BPU | GF02040245 | NUI Corporation/Elizabethtown Gas Co. | Depreciation |
| 13. | 2002 | ID PUC | IPC-E-03-7 | Idaho Power Company | Depreciation |
| 14. | 2003 | PA PUC | R-0027975 | The York Water Company | Depreciation |
| 15. | 2003 | IN URC | R-0027975 | Cinergy Corp – PSI Energy, Inc. | Depreciation |
| 16. | 2003 | PA PUC | R-00038304 | Pennsylvania-American Water Co. | Depreciation |
| 17. | 2003 | MO PSC | WR-2003-0500 | Missouri-American Water Co. | Depreciation |
| 18. | 2003 | FERC | ER-03-1274-000 | NSTAR-Boston Edison Company | Depreciation |
| 19. | 2003 | NJ BPU | BPU 03080683 | South Jersey Gas Company | Depreciation |
| 20. | 2003 | NV PUC | 03-10001 | Nevada Power Company | Depreciation |
| 21. | 2003 | LA PSC | U-27676 | CenterPoint Energy – Arkla | Depreciation |
| 22. | 2003 | PA PUC | R-00038805 | Pennsylvania Suburban Water Company | Depreciation |
| 23. | 2004 | AB En/Util Bd | 1306821 | EPCOR Distribution, Inc. | Depreciation |
| 24. | 2004 | PA PUC | R-00038168 | National Fuel Gas Distribution Corp (PA) | Depreciation |
| 25. | 2004 | PA PUC | R-00049255 | PPL Electric Utilities | Depreciation |
| 26. | 2004 | PA PUC | R-00049165 | The York Water Company | Depreciation |
| 27. | 2004 | OK Corp Cm | PUC 200400187 | CenterPoint Energy – Arkla | Depreciation |
| 28. | 2004 | OH PUC | 04-680-El-AIR | Cinergy Corp. – Cincinnati Gas and Electric Company | Depreciation |
| 29. | 2004 | RR Com of TX | GUD# | CenterPoint Energy – Entex Gas Services Div. | Depreciation |
| 30. | 2004 | NY PUC | 04-G-1047 | National Fuel Gas Distribution Gas (NY) | Depreciation |
| 31. | 2004 | AR PSC | 04-121-U | CenterPoint Energy – Arkla | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|-----|-------------|-----------------------------|--------------------|--|----------------|
| 32. | 2005 | IL CC | 05- | North Shore Gas Company | Depreciation |
| 33. | 2005 | IL CC | 05- | Peoples Gas Light and Coke Company | Depreciation |
| 34. | 2005 | KY PSC | 2005-00042 | Union Light Heat & Power | Depreciation |
| 35. | 2005 | IL CC | 05-0308 | MidAmerican Energy Company | Depreciation |
| 36. | 2005 | MO PSC | GF-2005 | Laclede Gas Company | Depreciation |
| 37. | 2005 | KS CC | 05-WSEE-981-RTS | Westar Energy | Depreciation |
| 38. | 2005 | RR Com of TX | GUD # | CenterPoint Energy – Entex Gas Services Div. | Depreciation |
| 39. | 2005 | FERC | | Cinergy Corporation | Accounting |
| 40. | 2005 | OK CC | PUD 200500151 | Oklahoma Gas and Electric Co. | Depreciation |
| 41. | 2005 | MA Dept Tele- com & Ergy | DTE 05-85 | NSTAR | Depreciation |
| 42. | 2005 | NY PUC | 05-E-934/05-G-0935 | Central Hudson Gas & Electric Co. | Depreciation |
| 43. | 2005 | AK Reg Com | U-04-102 | Chugach Electric Association | Depreciation |
| 44. | 2005 | CA PUC | A05-12-002 | Pacific Gas & Electric | Depreciation |
| 45. | 2006 | PA PUC | R-00051030 | Aqua Pennsylvania, Inc. | Depreciation |
| 46. | 2006 | PA PUC | R-00051178 | T.W. Phillips Gas and Oil Co. | Depreciation |
| 47. | 2006 | NC Util Cm. | | Pub. Service Co. of North Carolina | Depreciation |
| 48. | 2006 | PA PUC | R-00051167 | City of Lancaster | Depreciation |
| 49. | 2006 | PA PUC | R00061346 | Duquesne Light Company | Depreciation |
| 50. | 2006 | PA PUC | R-00061322 | The York Water Company | Depreciation |
| 51. | 2006 | PA PUC | R-00051298 | PPL GAS Utilities | Depreciation |
| 52. | 2006 | PUC of TX | 32093 | CenterPoint Energy – Houston Electric | Depreciation |
| 53. | 2006 | KY PSC | 2006-00172 | Duke Energy Kentucky | Depreciation |
| 54. | 2006 | SC PSC | | SCANA | |
| 55. | 2006 | AK Reg Com | U-06-6 | Municipal Light and Power | Depreciation |
| 56. | 2006 | DE PSC | 06-284 | Delmarva Power and Light | Depreciation |
| 57. | 2006 | IN URC | IURC43081 | Indiana American Water Company | Depreciation |
| 58. | 2006 | AK Reg Com | U-06-134 | Chugach Electric Association | Depreciation |
| 59. | 2006 | MO PSC | WR-2007-0216 | Missouri American Water Company | Depreciation |
| 60. | 2006 | FERC | ISO82, ETC. AL | TransAlaska Pipeline | Depreciation |
| 61. | 2006 | PA PUC | R-00061493 | National Fuel Gas Distribution Corp. (PA) | Depreciation |
| 62. | 2007 | NC Util Com. | E-7 SUB 828 | Duke Energy Carolinas, LLC | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|-----|-------------|---------------------|----------------------|--|----------------|
| 63. | 2007 | OH PSC | 08-709-EL-AIR | Duke Energy Ohio Gas | Depreciation |
| 64. | 2007 | PA PUC | R-00072155 | PPL Electric Utilities Corporation | Depreciation |
| 65. | 2007 | KY PSC | 2007-00143 | Kentucky American Water Company | Depreciation |
| 66. | 2007 | PA PUC | R-00072229 | Pennsylvania American Water Company | Depreciation |
| 67. | 2007 | KY PSC | 2007-0008 | NiSource – Columbia Gas of Kentucky | Depreciation |
| 68. | 2007 | NY PSC | 07-G-0141 | National Fuel Gas Distribution Corp (NY) | Depreciation |
| 69. | 2008 | AK PSC | U-08-004 | Anchorage Water & Wastewater Utility | Depreciation |
| 70. | 2008 | TN Reg Auth | 08-00039 | Tennessee-American Water Company | Depreciation |
| 71. | 2008 | DE PSC | 08-96 | Artesian Water Company | Depreciation |
| 72. | 2008 | PA PUC | R-2008-2023067 | The York Water Company | Depreciation |
| 73. | 2008 | KS CC | 08-WSEE1-RTS | Westar Energy | Depreciation |
| 74. | 2008 | IN URC | 43526 | Northern Indiana Public Service Co. | Depreciation |
| 75. | 2008 | IN URC | 43501 | Duke Energy Indiana | Depreciation |
| 76. | 2008 | MD PSC | 9159 | NiSource – Columbia Gas of Maryland | Depreciation |
| 77. | 2008 | KY PSC | 2008-000251 | Kentucky Utilities | Depreciation |
| 78. | 2008 | KY PSC | 2008-000252 | Louisville Gas & Electric | Depreciation |
| 79. | 2008 | PA PUC | 2008-20322689 | Pennsylvania American Water Co.-Wastewater | Depreciation |
| 80. | 2008 | NY PSC | 08-E887/08-00888 | Central Hudson | Depreciation |
| 81. | 2008 | WV TC | VE-080416/VG-8080417 | Avista Corporation | Depreciation |
| 82. | 2008 | IL CC | ICC-09-166 | Peoples Gas, Light and Coke Co. | Depreciation |
| 83. | 2009 | IL CC | ICC-09-167 | North Shore Gas Company | Depreciation |
| 84. | 2009 | DC PSC | 1076 | Potomac Electric Power Company | Depreciation |
| 85. | 2009 | KY PSC | 2009-00141 | NiSource – Columbia Gas of Kentucky | Depreciation |
| 86. | 2009 | FERC | ER08-1056-002 | Entergy Services | Depreciation |
| 87. | 2009 | PA PUC | R-2009-2097323 | Pennsylvania American Water Co. | Depreciation |
| 88. | 2009 | NC Util Cm | E-7, Sub 090 | Duke Energy Carolinas, LLC | Depreciation |
| 89. | 2009 | KY PSC | 2009-00202 | Duke Energy Kentucky | Depreciation |
| 90. | 2009 | VA St. CC | PUE-2009-00059 | Aqua Virginia, Inc. | Depreciation |
| 91. | 2009 | PA PUC | 2009-2132019 | Aqua Pennsylvania, Inc. | Depreciation |
| 92. | 2009 | MS PSC | 09- | Entergy Mississippi | Depreciation |
| 93. | 2009 | AK PSC | 09-08-U | Entergy Arkansas | Depreciation |
| 94. | 2009 | TX PUC | 37744 | Entergy Texas | Depreciation |
| 95. | 2009 | TX PUC | 37690 | El Paso Electric Company | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-------------------|--|----------------|
| 96. | 2009 | PA PUC | R-2009-2106908 | The Borough of Hanover | Depreciation |
| 97. | 2009 | KS CC | 10-KCPE-415-RTS | Kansas City Power & Light | Depreciation |
| 98. | 2009 | PA PUC | R-2009- | United Water Pennsylvania | Depreciation |
| 99. | 2009 | OH PUC | | Aqua Ohio Water Company | Depreciation |
| 100. | 2009 | WI PSC | 3270-DU-103 | Madison Gas & Electric Co. | Depreciation |
| 101. | 2009 | MO PSC | WR-2010 | Missouri American Water Co. | Depreciation |
| 102. | 2009 | AK Reg Cm | U-09-097 | Chugach Electric Association | Depreciation |
| 103. | 2010 | IN URC | 43969 | Northern Indiana Public Service Co. | Depreciation |
| 104. | 2010 | WI PSC | 6690-DU-104 | Wisconsin Public Service Corp. | Depreciation |
| 105. | 2010 | PA PUC | R-2010-2161694 | PPL Electric Utilities Corp. | Depreciation |
| 106. | 2010 | KY PSC | 2010-00036 | Kentucky American Water Company | Depreciation |
| 107. | 2010 | PA PUC | R-2009-2149262 | Columbia Gas of Pennsylvania | Depreciation |
| 108. | 2010 | MO PSC | GR-2010-0171 | Laclede Gas Company | Depreciation |
| 109. | 2010 | SC PSC | 2009-489-E | South Carolina Electric & Gas Co. | Depreciation |
| 110. | 2010 | NJ BD OF PU | ER09080664 | Atlantic City Electric | Depreciation |
| 111. | 2010 | VA St. CC | PUE-2010-00001 | Virginia American Water Company | Depreciation |
| 112. | 2010 | PA PUC | R-2010-2157140 | The York Water Company | Depreciation |
| 113. | 2010 | MO PSC | ER-2010-0356 | Greater Missouri Operations Co. | Depreciation |
| 114. | 2010 | MO PSC | ER-2010-0355 | Kansas City Power and Light | Depreciation |
| 115. | 2010 | PA PUC | R-2010-2167797 | T.W. Phillips Gas and Oil Co. | Depreciation |
| 116. | 2010 | PSC SC | 2009-489-E | SCANA – Electric | Depreciation |
| 117. | 2010 | PA PUC | R-2010-22010702 | Peoples Natural Gas, LLC | Depreciation |
| 118. | 2010 | AK PSC | 10-067-U | Oklahoma Gas and Electric Co. | Depreciation |
| 119. | 2010 | IN URC | | Northern Indiana Public Serv. Co. - NIFL | Depreciation |
| 120. | 2010 | IN URC | | Northern Indiana Public Serv. Co. - Kokomo | Depreciation |
| 121. | 2010 | PA PUC | R-2010-2166212 | Pennsylvania American Water Co - WW | Depreciation |
| 122. | 2010 | NC Util Cn. | W-218,SUB310 | Aqua North Carolina, Inc. | Depreciation |
| 123. | 2011 | OH PUC | 11-4161-WS-AIR | Ohio American Water Company | Depreciation |
| 124. | 2011 | MS PSC | EC-123-0082-00 | Entergy Mississippi | Depreciation |
| 125. | 2011 | CO PUC | 11AL-387E | Black Hills Colorado | Depreciation |
| 126. | 2011 | PA PUC | R-2010-2215623 | Columbia Gas of Pennsylvania | Depreciation |
| 127. | 2011 | PA PUC | R-2010-2179103 | Lancaster, City of – Bureau of Water | Depreciation |
| 128. | 2011 | IN URC | 43114 IGCC 4S | Duke Energy Indiana | Depreciation |
| 129. | 2011 | FERC | IS11-146-000 | Enbridge Pipelines (Southern Lights) | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|------------------------------------|---|----------------|
| 130. | 2011 | IL CC | 11-0217 | MidAmerican Energy Corporation | Depreciation |
| 131. | 2011 | OK CC | 201100087 | Oklahoma Gas & Electric Co. | Depreciation |
| 132. | 2011 | PA PUC | 2011-2232243 | Pennsylvania American Water Company | Depreciation |
| 133. | 2011 | FERC | 2011-2232243 | Carolina Gas Transmission | Depreciation |
| 134. | 2012 | WA UTC | UE-120436/JG-120437 | Avista Corporation | Depreciation |
| 135. | 2012 | AK Reg Cm | U-12-009 | Chugach Electric Association | Depreciation |
| 136. | 2012 | MA PUC | DPU 12-25 | Columbia Gas of Massachusetts | Depreciation |
| 137. | 2012 | TX PUC | 40094 | El Paso Electric Company | Depreciation |
| 138. | 2012 | ID PUC | IPC-E-12 | Idaho Power Company | Depreciation |
| 139. | 2012 | PA PUC | R-2012-2290597 | PPL Electric Utilities | Depreciation |
| 140. | 2012 | PA PUC | R-2012-2311725 | Hanover, Borough of – Bureau of Water | Depreciation |
| 141. | 2012 | KY PSC | 2012-00222 | Louisville Gas and Electric Company | Depreciation |
| 142. | 2012 | KY PSC | 2012-00221 | Kentucky Utilities Company | Depreciation |
| 143. | 2012 | PA PUC | R-2012-2285985 | Peoples Natural Gas Company | Depreciation |
| 144. | 2012 | DC PSC | Case 1087 | Potomac Electric Power Company | Depreciation |
| 145. | 2012 | OH PSC | 12-1682-EL-AIR | Duke Energy Ohio (Electric) | Depreciation |
| 146. | 2012 | OH PSC | 12-1685-GA-AIR | Duke Energy Ohio (Gas) | Depreciation |
| 147. | 2012 | PA PUC | R-2012-2310366 | Lancaster, City of – Sewer Fund | Depreciation |
| 148. | 2012 | PA PUC | R-2012-2321748 | Columbia Gas of Pennsylvania | Depreciation |
| 149. | 2012 | FERC | ER-12-2681-000 | ITC Holdings | Depreciation |
| 150. | 2012 | MO PSC | ER-2012-0174 | Kansas City Power and Light | Depreciation |
| 151. | 2012 | MO PSC | ER-2012-0175 | KCPL Greater Missouri Operations Co. | Depreciation |
| 152. | 2012 | MO PSC | GO-2012-0363 | Laclede Gas Company | Depreciation |
| 153. | 2012 | MN PUC | G007,001/D-12-533 | Integrays – MN Energy Resource Group | Depreciation |
| 153. | 2012 | TX PUC | | Aqua Texas | Depreciation |
| 155. | 2012 | PA PUC | 2012-2336379 | York Water Company | Depreciation |
| 156. | 2013 | NJ BPU | ER12121071 | PHI Service Co.– Atlantic City Electric | Depreciation |
| 157. | 2013 | KY PSC | 2013-00167 | Columbia Gas of Kentucky | Depreciation |
| 158. | 2013 | VA St CC | 2013-00020 | Virginia Electric and Power Co. | Depreciation |
| 159. | 2013 | IA Util Bd | 2013-0004 | MidAmerican Energy Corporation | Depreciation |
| 160. | 2013 | PA PUC | 2013-2355276 | Pennsylvania American Water Co. | Depreciation |
| 161. | 2013 | NY PSC | 13-E-0030, 13-G-0031, 13-S-0032 | Consolidated Edison of New York | Depreciation |
| 162. | 2013 | PA PUC | 2013-2355886 | Peoples TWP LLC | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-------------------|---|----------------|
| 163. | 2013 | TN Reg Auth | 12-0504 | Tennessee American Water | Depreciation |
| 164. | 2013 | ME PUC | 2013-168 | Central Maine Power Company | Depreciation |
| 165. | 2013 | DC PSC | Case 1103 | PHI Service Co. – PEPSCO | Depreciation |
| 166. | 2013 | WY PSC | 2003-ER-13 | Cheyenne Light, Fuel and Power Co. | Depreciation |
| 167. | 2013 | FERC | ER13- -0000 | Kentucky Utilities | Depreciation |
| 168. | 2013 | FERC | ER13- -0000 | MidAmerican Energy Company | Depreciation |
| 169. | 2013 | FERC | ER13- -0000 | PPL Utilities | Depreciation |
| 170. | 2013 | PA PUC | R-2013-2372129 | Duquesne Light Company | Depreciation |
| 171. | 2013 | NJ BPU | ER12111052 | Jersey Central Power and Light Co. | Depreciation |
| 172. | 2013 | PA PUC | R-2013-2390244 | Bethlehem, City of – Bureau of Water | Depreciation |
| 173. | 2013 | OK CC | UM 1679 | Oklahoma, Public Service Company of | Depreciation |
| 174. | 2013 | IL CC | 13-0500 | Nicor Gas Company | Depreciation |
| 175. | 2013 | WY PSC | 20000-427-EA-13 | PacifiCorp | Depreciation |
| 176. | 2013 | UT PSC | 13-035-02 | PacifiCorp | Depreciation |
| 177. | 2013 | OR PUC | UM 1647 | PacifiCorp | Depreciation |
| 178. | 2013 | PA PUC | 2013-2350509 | Dubois, City of | Depreciation |
| 179. | 2014 | IL CC | 14-0224 | North Shore Gas Company | Depreciation |
| 180. | 2014 | FERC | ER14- | Duquesne Light Company | Depreciation |
| 181. | 2014 | SD PUC | EL14-026 | Black Hills Power Company | Depreciation |
| 182. | 2014 | WY PSC | 20002-91-ER-14 | Black Hills Power Company | Depreciation |
| 183. | 2014 | PA PUC | 2014-2428304 | Hanover, Borough of – Municipal Water Works | Depreciation |
| 184. | 2014 | PA PUC | 2014-2406274 | Columbia Gas of Pennsylvania | Depreciation |
| 185. | 2014 | IL CC | 14-0225 | Peoples Gas Light and Coke Company | Depreciation |
| 186. | 2014 | MO PSC | ER-2014-0258 | Ameren Missouri | Depreciation |
| 187. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Service Company | Depreciation |
| 188. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Utility Holdings | Depreciation |
| 189. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Kansas Gas | Depreciation |
| 190. | 2014 | PA PUC | 2014-2418872 | Lancaster, City of – Bureau of Water | Depreciation |
| 191. | 2014 | WV PSC | 14-0701-E-D | First Energy – MonPower/PotomacEdison | Depreciation |
| 192. | 2014 | VA St CC | PUC-2014-00045 | Aqua Virginia | Depreciation |
| 193. | 2014 | VA St CC | PUE-2013 | Virginia American | Depreciation |
| 194. | 2014 | OK CC | PUD201400229 | Oklahoma Gas and Electric | Depreciation |
| 195. | 2014 | OR PUC | UM1679 | Portland General Electric | Depreciation |
| 196. | 2014 | IN URC | Cause No. 44576 | Indianapolis Power & Light | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-----------------------------|---|----------------|
| 197. | 2014 | MA DPU | DPU. 14-150 | NSTAR Gas | Depreciation |
| 198. | 2014 | CT PURA | 14-05-06 | Connecticut Light and Power | Depreciation |
| 199. | 2014 | MO PSC | ER-2014-0370 | Kansas City Power & Light | Depreciation |
| 200. | 2014 | KY PSC | 2014-00371 | Kentucky Utilities Company | Depreciation |
| 201. | 2014 | KY PSC | 2014-00372 | Louisville Gas and Electric Company | Depreciation |
| 202. | 2015 | PA PUC | R-2015-2462723 | United Water Pennsylvania Inc. | Depreciation |
| 203. | 2015 | PA PUC | R-2015-2468056 | Columbia Gas of Pennsylvania | Depreciation |
| 204. | 2015 | NY PSC | 15-E-0283/15-G-0284 | New York State Electric and Gas Corporation | Depreciation |
| 205. | 2015 | NY PSC | 15-E-0285/15-G-0286 | Rochester Gas and Electric Corporation | Depreciation |
| 206. | 2015 | MO PSC | WR-2015-0301/SR-2015-0302 | Missouri American Water Company | Depreciation |
| 207. | 2015 | OK CC | PUD 201500208 | Oklahoma, Public Service Company of | Depreciation |
| 208. | 2015 | WV PSC | 15-0676-W-42T | West Virginia American Water Company | Depreciation |
| 209. | 2015 | PA PUC | 2015-2469275 | PPL Electric Utilities | Depreciation |
| 210. | 2015 | IN URC | Cause No. 44688 | Northern Indiana Public Service Company | Depreciation |
| 211. | 2015 | OH PSC | 14-1929-EL-RDR | First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison | Depreciation |
| 212. | 2015 | NM PRC | 15-00127-UT | El Paso Electric | Depreciation |
| 213. | 2015 | TX PUC | PUC-44941; SOAH 473-15-5257 | El Paso Electric | Depreciation |
| 214. | 2015 | WI PSC | 3370-DU-104 | Madison Gas and Electric Company | Depreciation |
| 215. | 2015 | OK CC | PUD 201500273 | Oklahoma Gas and Electric | Depreciation |
| 216. | 2015 | KY PSC | Doc. No. 2015-00418 | Kentucky American Water Company | Depreciation |
| 217. | 2015 | NC UC | Doc. No. G-5, Sub 565 | Public Service Company of North Carolina | Depreciation |
| 218. | 2016 | WA UTC | | Puget Sound Energy | Depreciation |
| 219. | 2016 | NY PSC | Case No. 16-W-0130 | Suez Water New York, Inc. | Depreciation |
| 220. | 2016 | MO PSC | ER-2016-0156 | KCPL – Greater Missouri | Depreciation |
| 221. | 2016 | WI PSC | | Wisconsin Public Service Commission | Depreciation |
| 222. | 2016 | KY PSC | Case No. 2016-00026 | Kentucky Utilities Company | Depreciation |
| 223. | 2016 | KY PSC | Case No. 2016-00027 | Louisville Gas and Electric Company | Depreciation |
| 224. | 2016 | OH PUC | | Aqua Ohio | Depreciation |
| 225. | 2016 | MD PSC | Case 9417 | Columbia Gas of Maryland | Depreciation |
| 226. | 2016 | KY SCP | 2016-00162 | Columbia Gas of Kentucky | Depreciation |
| 227. | 2016 | DE PSC | | Delmarva Power and Light Co. – Gas | Depreciation |
| 228. | 2016 | DE PSC | | Delmarva Power and Light Co. – Electric | Depreciation |
| 229. | 2016 | NY PSC | Case 16-G-0257 | National Fuel Gas Distribution Corp – NY Div | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|---------------------|---|----------------|
| 230. | 2016 | PA PUC | R-2016-2537349 | Metropolitan Edison Company | Depreciation |
| 231. | 2016 | PA PUC | R-2016-2537352 | Pennsylvania Electric Company | Depreciation |
| 232. | 2016 | PA PUC | R-2016-2537355 | Pennsylvania Power Company | Depreciation |
| 233. | 2016 | PA PUC | R-2016-2537359 | West Penn Power Company | Depreciation |
| 234. | 2016 | PA PUC | R-2016-2529660 | Columbia Gas of PA | Depreciation |
| 235. | 2016 | KY PSC | Case No. 2016-00063 | Kentucky Utilities / Louisville Gas & Electric Co | Depreciation |

EXHIBIT JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

TABLE 1 - SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

| ACCOUNT (1) | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2013 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | CALCULATED ANNUAL ACCRUAL AMOUNT (8) | RATE (9)=(8)/(5) | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|--|---------------------------------------|--------------------------|----------------------------------|--|------------------------|---------------------------|---|---------------------|--|
| 311.00 STEAM PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| | 06-2055 | 100-S0.5 * | (22) | 7,130,374.02 | 1,958,058 | 6,740,998 | 171,530 | 2.41 | 39.3 |
| | 06-2055 | 100-S0.5 * | (22) | 9,190,590.94 | 4,849,978 | 6,362,543 | 168,536 | 1.81 | 38.2 |
| | 06-2045 | 100-S0.5 * | (5) | 1,301,510.94 | 487,847 | 878,739 | 239,063 | 2.23 | 30.2 |
| | 06-2021 | 100-S0.5 * | (19) | 7,419,945.03 | 7,166,124 | 1,643,611 | 220,033 | 2.97 | 7.5 |
| | 06-2021 | 100-S0.5 * | (19) | 83,261.15 | 92,741 | 6,340 | 846 | 1.02 | 7.5 |
| | 06-2070 | 100-S0.5 * | (19) | 199,149.65 | 236,988 | 0 | 0 | - | - |
| | 06-2070 | 100-S0.5 * | (15) | 52,322,363.23 | 8,630,984 | 51,539,734 | 992,991 | 1.90 | 51.9 |
| | 06-2040 | 100-S0.5 * | (7) | 3,870,664.07 | 1,750,618 | 2,497,993 | 97,154 | 2.45 | 25.7 |
| | 06-2040 | 100-S0.5 * | (26) | 5,879,466.76 | 1,876,614 | 5,531,514 | 213,616 | 3.63 | 25.9 |
| | 06-2040 | 100-S0.5 * | (26) | 10,607,702.68 | 7,951,330 | 5,414,375 | 213,651 | 2.01 | 25.3 |
| | 06-2040 | 100-S0.5 * | (26) | 2,262,833.12 | 1,350,452 | 1,500,718 | 58,573 | 2.59 | 25.6 |
| | 06-2040 | 100-S0.5 * | (20) | 5,087.32 | 120 | 5,997 | 61 | 1.20 | 98.3 |
| | | | | 100,372,958.91 | 36,371,854 | 82,122,562 | 2,164,054 | 2.16 | 37.9 |
| 312.00 BOILER PLANT EQUIPMENT | | | | | | | | | |
| | 06-2055 | 55-R1 * | (20) | 1,880,015.03 | 121,763 | 2,134,255 | 59,734 | 3.18 | 35.7 |
| | 06-2055 | 55-R1 * | (20) | 44,969,777.70 | 10,260,490 | 43,703,243 | 1,262,116 | 2.81 | 34.6 |
| | 06-2045 | 55-R1 * | (8) | 23,240,675.86 | 8,377,446 | 16,722,464 | 609,472 | 2.62 | 27.4 |
| | 06-2021 | 55-R1 * | (19) | 15,556,405.15 | 11,386,425 | 7,123,697 | 971,514 | 6.25 | 7.3 |
| | 06-2021 | 55-R1 * | (19) | 23,305,108.29 | 17,513,381 | 10,219,698 | 1,392,730 | 5.98 | 7.3 |
| | 06-2021 | 55-R1 * | (19) | 24,882,921.15 | 19,045,454 | 10,565,222 | 1,439,859 | 5.79 | 7.3 |
| | 06-2070 | 55-R1 * | (16) | 110,228,541.03 | 15,423,541 | 112,441,567 | 2,612,454 | 2.37 | 43.0 |
| | 06-2040 | 55-R1 * | (8) | 209,379,983.77 | 63,439,243 | 162,691,140 | 6,804,605 | 3.25 | 23.9 |
| | 06-2040 | 55-R1 * | (24) | 4,769,093.56 | 1,849,303 | 4,064,373 | 170,339 | 3.57 | 23.9 |
| | 06-2040 | 55-R1 * | (24) | 98,627,889.89 | 37,294,759 | 85,003,824 | 3,567,659 | 3.62 | 23.8 |
| | 06-2040 | 55-R1 * | (24) | 68,879,216.33 | 40,286,307 | 45,113,921 | 1,963,546 | 2.85 | 23.0 |
| | | | | 625,719,627.76 | 225,010,112 | 499,783,424 | 20,854,028 | 3.33 | 24.0 |
| | | 25-R2.5 | 25 | 11,431,415.78 | 2,825,979 | 5,747,583 | 316,497 | 2.77 | 18.2 |
| | 06-2055 | 55-R1 * | (20) | 410.13 | 77 | 415 | 12 | 2.93 | 34.6 |
| | 06-2040 | 55-R1 * | (23) | 18,377,159.76 | 13,314,304 | 9,289,603 | 419,609 | 2.28 | 22.1 |
| | | | | 18,377,569.89 | 13,314,381 | 9,290,018 | 419,621 | 2.28 | 22.1 |
| 314.00 TURBOGENERATOR UNITS | | | | | | | | | |
| | 06-2055 | 60-R1.5 * | (19) | 417,041.96 | 32,686 | 463,594 | 12,459 | 2.99 | 37.2 |
| | 06-2055 | 60-R1.5 * | (18) | 42,816,005.78 | 16,919,648 | 33,603,239 | 977,636 | 2.28 | 34.4 |
| | 06-2045 | 60-R1.5 * | (5) | 9,517,533.66 | 3,143,013 | 6,850,397 | 240,471 | 2.53 | 28.5 |
| | 06-2021 | 60-R1.5 * | (18) | 491,854.97 | 126,974 | 453,415 | 61,199 | 12.44 | 7.4 |
| | 06-2021 | 60-R1.5 * | (18) | 8,402,454.49 | 6,681,095 | 3,233,801 | 437,826 | 5.21 | 7.4 |
| | 06-2021 | 60-R1.5 * | (18) | 11,037,865.65 | 8,981,870 | 4,042,847 | 547,201 | 4.86 | 7.4 |
| | 06-2070 | 60-R1.5 * | (12) | 3,210,689.01 | 321,590 | 3,274,382 | 70,567 | 2.20 | 46.4 |
| | 06-2040 | 60-R1.5 * | (7) | 32,067,894.30 | 15,328,126 | 18,984,521 | 795,205 | 2.48 | 23.9 |
| | 06-2040 | 60-R1.5 * | (23) | 39,840.49 | 19,394 | 29,610 | 1,220 | 3.06 | 24.3 |
| | 06-2040 | 60-R1.5 * | (23) | 18,085,806.48 | 10,482,969 | 11,762,573 | 485,234 | 2.74 | 23.8 |
| | 06-2040 | 60-R1.5 * | (22) | 12,673,716.88 | 8,512,915 | 6,949,020 | 289,234 | 2.36 | 23.2 |
| | | | | 138,760,733.67 | 70,550,280 | 89,647,399 | 3,938,251 | 2.84 | 22.8 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

| ACCOUNT (1) | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2013 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | CALCULATED | | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|---|---------------------------------------|--------------------------|----------------------------------|--|------------------------|---------------------------|----------------------|---------------------|--|
| | | | | | | | ANNUAL AMOUNT (8) | RATE (9)=(8)/(5) | |
| 315.00 | | | | | | | | | |
| ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | | |
| HAWTHORN COMMON | 06-2055 | 55-S0.5 | (18) | 795,980.71 | 112,474 | 826,783 | 23,533 | 2.96 | 35.1 |
| HAWTHORN UNIT 5 | 06-2055 | 55-S0.5 | (18) | 6,825,239.00 | 1,381,138 | 6,672,644 | 195,361 | 2.86 | 34.2 |
| HAWTHORN UNIT 9 | 06-2045 | 55-S0.5 | (6) | 8,851,364.37 | 2,233,253 | 7,149,193 | 261,004 | 2.95 | 27.4 |
| MONROSE COMMON | 06-2021 | 55-S0.5 | (18) | 1,984,797.98 | 1,251,461 | 1,090,601 | 148,748 | 7.49 | 7.3 |
| MONROSE UNIT 2 | 06-2021 | 55-S0.5 | (18) | 2,795,871.43 | 1,981,777 | 1,317,351 | 181,646 | 6.50 | 7.3 |
| MONROSE UNIT 3 | 06-2021 | 55-S0.5 | (18) | 3,930,040.20 | 2,725,316 | 1,912,131 | 262,847 | 6.69 | 7.3 |
| IATAN COMMON | 06-2070 | 55-S0.5 | (13) | 14,058,093.24 | 1,237,347 | 14,648,298 | 335,820 | 2.39 | 43.6 |
| IATAN UNIT 1 | 06-2040 | 55-S0.5 | (8) | 26,885,687.00 | 8,319,450 | 20,717,070 | 882,822 | 3.28 | 23.5 |
| LACYGNE COMMON | 06-2040 | 55-S0.5 | (22) | 868,253.15 | 358,458 | 700,811 | 30,250 | 3.48 | 23.2 |
| LACYGNE UNIT 1 | 06-2040 | 55-S0.5 | (22) | 10,807,065.09 | 4,535,135 | 8,649,484 | 378,783 | 3.50 | 22.8 |
| LACYGNE UNIT 2 | 06-2040 | 55-S0.5 | (23) | 14,463,012.51 | 4,524,107 | 13,265,398 | 561,055 | 3.88 | 23.6 |
| MISCELLANEOUS | 06-2040 | 55-S0.5 | (10) | 25,137.84 | 2,908 | 24,744 | 510 | 2.03 | 48.5 |
| TOTAL ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | | |
| | | | | 92,290,522.52 | 28,662,824 | 76,974,508 | 3,262,379 | 3.53 | 23.6 |
| 316.00 | | | | | | | | | |
| MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | | | |
| HAWTHORN COMMON | 06-2055 | 55-S0.5 | (12) | 1,944,755.85 | 378,740 | 1,799,387 | 51,248 | 2.64 | 35.1 |
| HAWTHORN UNIT 5 | 06-2045 | 55-S0.5 | (9) | 3,141,562.08 | 1,435,283 | 1,989,020 | 64,299 | 2.05 | 30.9 |
| HAWTHORN UNIT 9 | 06-2045 | 55-S0.5 | (2) | 98,635.05 | 36,705 | 63,903 | 2,358 | 2.39 | 27.1 |
| MONROSE COMMON | 06-2021 | 55-S0.5 | (18) | 2,839,159.17 | 2,294,065 | 1,056,143 | 143,151 | 5.04 | 7.4 |
| MONROSE UNIT 2 | 06-2021 | 55-S0.5 | (15) | 23,405.99 | 26,870 | 47 | 7 | 0.03 | 6.7 |
| MONROSE UNIT 3 | 06-2021 | 55-S0.5 | (15) | 32,219.83 | 36,852 | 28 | 28 | 0.09 | 7.2 |
| IATAN COMMON | 06-2070 | 55-S0.5 | (4) | 2,261,536.71 | 426,958 | 1,925,040 | 46,238 | 2.04 | 41.6 |
| IATAN UNIT 1 | 06-2040 | 55-S0.5 | (4) | 3,287,440.14 | 1,086,178 | 2,332,760 | 96,984 | 2.95 | 24.1 |
| LACYGNE COMMON | 06-2040 | 55-S0.5 | (20) | 2,905,530.22 | 911,114 | 2,575,522 | 105,751 | 3.64 | 24.4 |
| LACYGNE UNIT 1 | 06-2040 | 55-S0.5 | (19) | 1,690,986.52 | 742,631 | 1,269,655 | 53,452 | 3.16 | 23.8 |
| LACYGNE UNIT 2 | 06-2040 | 55-S0.5 | (16) | 814,819.68 | 532,392 | 412,799 | 18,690 | 2.29 | 22.1 |
| MISCELLANEOUS | 06-2040 | 55-S0.5 | 0 | 4,346,049.64 | 626,959 | 3,719,111 | 76,880 | 1.77 | 46.4 |
| TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | | | |
| | | | | 23,386,110.88 | 8,534,727 | 17,143,588 | 659,066 | 2.82 | 26.0 |
| TOTAL STEAM PRODUCTION PLANT | | | | | | | | | |
| | | | | 1,010,338,939.41 | 385,270,156 | 780,709,082 | 31,613,896 | 3.13 | 24.7 |
| 311.02 | | | | | | | | | |
| HAWTHORN UNIT 5 REBUILD | | | | | | | | | |
| STRUCTURES AND IMPROVEMENTS | 06-2055 | 100-S0.5 | (22) | 4,879,609.13 | 4,541,945 | 1,411,178 | 36,296 | 0.74 | 36.9 |
| BOILER PLANT EQUIPMENT | 06-2055 | 55-R1 | (20) | 121,393,809.76 | 108,469,424 | 37,203,148 | 1,084,850 | 0.90 | 34.0 |
| ACCESSORY ELECTRIC EQUIPMENT | 06-2055 | 55-S0.5 | (17) | 21,543,841.62 | 19,145,833 | 6,060,462 | 182,105 | 0.85 | 33.3 |
| MISCELLANEOUS POWER PLANT EQUIPMENT | 06-2055 | 55-S0.5 | (10) | 1,260,554.04 | 1,116,069 | 270,540 | 8,129 | 0.64 | 33.3 |
| TOTAL HAWTHORN 5 REBUILD | | | | | | | | | |
| | | | | 149,077,814.55 | 133,273,271 | 44,945,328 | 1,321,380 | 0.89 | 34.0 |
| 311.04 | | | | | | | | | |
| IATAN UNIT 2 | | | | | | | | | |
| STRUCTURES AND IMPROVEMENTS | 06-2070 | 100-S0.5 | (14) | 49,890,165.59 | 22,566,741 | 34,308,048 | 654,587 | 1.31 | 52.4 |
| BOILER PLANT EQUIPMENT | 06-2070 | 55-R1 | (15) | 332,739,223.76 | 164,823,450 | 217,828,657 | 4,942,421 | 1.49 | 44.1 |
| TURBOGENERATOR UNITS | 06-2070 | 60-R1.5 | (12) | 122,381,744.39 | 24,029,350 | 113,038,204 | 2,419,901 | 1.98 | 46.7 |
| ACCESSORY ELECTRIC EQUIPMENT | 06-2070 | 55-S0.5 | (13) | 50,363,697.59 | 7,909,939 | 26,423,865 | 589,566 | 1.97 | 44.1 |
| MISCELLANEOUS POWER PLANT EQUIPMENT | 06-2070 | 55-S0.5 | (4) | 2,066,742.29 | 835,772 | 1,313,640 | 29,769 | 1.44 | 44.1 |
| TOTAL IATAN UNIT 2 | | | | | | | | | |
| | | | | 537,461,773.62 | 220,165,252 | 392,910,414 | 8,646,254 | 1.61 | 45.4 |
| GRAND TOTAL STEAM PRODUCTION PLANT | | | | | | | | | |
| | | | | 1,695,878,527.58 | 738,708,679 | 1,218,564,824 | 41,581,530 | 2.45 | 28.3 |

KANSAS CITY POWER AND LIGHT COMPANY
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9)=(8)/(5) | (10)=(7)/(8) |
|--------|--|--------------------------|----------------|---------------------|---------------------------------------|--------------------|--------------------|----------------------------------|-------------|--------------------------|
| | ACCOUNT | PROBABLE RETIREMENT DATE | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST AS OF DECEMBER 31, 2013 | BOOK RESERVE | FUTURE ACCRUALS | CALCULATED ANNUAL ACCRUAL AMOUNT | RATE | COMPOSITE REMAINING LIFE |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9)=(8)/(5) | (10)=(7)/(8) |
| 321.00 | NUCLEAR PRODUCTION PLANT | | | | | | | | | |
| | STRUCTURES AND IMPROVEMENTS | 06-2045 | 100-R0.5 * | (1) | 240,676,336.58 | 151,133,314 | 91,949,766 | 3,135,526 | 1.30 | 29.3 |
| 322.00 | REACTOR PLANT EQUIPMENT | 06-2045 | 60-R2 * | (2) | 351,971,992.82 | 207,672,810 | 151,338,623 | 5,544,854 | 1.58 | 27.3 |
| 323.00 | TURBOGENERATOR UNITS | 06-2045 | 50-S1.5 * | (1) | 118,736,764.49 | 49,861,780 | 70,062,352 | 2,675,048 | 2.25 | 26.2 |
| 324.00 | ACCESSORY ELECTRIC EQUIPMENT | 06-2045 | 50-S1.5 * | 0 | 77,030,162.99 | 39,594,516 | 37,435,647 | 1,630,180 | 2.12 | 23.0 |
| 325.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 06-2045 | 40-R0.5 * | 0 | 61,214,757.92 | 14,975,912 | 46,238,846 | 1,932,433 | 3.16 | 23.9 |
| | TOTAL NUCLEAR PRODUCTION PLANT | | | | 849,630,014.80 | 463,238,332 | 397,025,254 | 14,918,043 | 1.76 | 26.6 |
| 341.00 | OTHER PRODUCTION PLANT | | | | | | | | | |
| | STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| | NORTHEAST COMMON | | | | | | | | | |
| | NORTHEAST COMBUSTION TURBINES | 06-2040 | 70-R2.5 * | (9) | 839,276.76 | 249,564 | 665,248 | 26,150 | 3.12 | 25.4 |
| | WEST GARDNER COMBUSTION TURBINES | 06-2048 | 70-R2.5 * | (2) | 1,917,969.17 | 313,100 | 1,643,249 | 49,780 | 2.60 | 33.0 |
| | MIAMI COUNTY COMBUSTION TURBINES | 06-2048 | 70-R2.5 * | (3) | 866,867.45 | 180,788 | 714,145 | 21,761 | 2.50 | 32.8 |
| | HAWTHORN UNIT 6 | 06-2045 | 70-R2.5 * | (3) | 84,238.35 | 21,896 | 64,870 | 2,161 | 2.57 | 30.0 |
| | HAWTHORN UNIT 7 | 06-2045 | 70-R2.5 * | (3) | 384,850.96 | 104,821 | 291,575 | 9,735 | 2.53 | 30.0 |
| | HAWTHORN UNIT 8 | 06-2045 | 70-R2.5 * | (3) | 46,352.81 | 12,732 | 35,011 | 1,169 | 2.52 | 29.9 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | | | | 4,141,575.50 | 882,901 | 3,414,098 | 110,756 | 2.67 | 30.8 |
| 342.00 | FUEL HOLDERS, PRODUCERS AND ACCESSORIES | | | | | | | | | |
| | NORTHEAST COMMON | | | | | | | | | |
| | NORTHEAST COMBUSTION TURBINES | 06-2040 | 50-R2.5 * | (10) | 1,132,922.84 | 638,115 | 608,100 | 24,926 | 2.20 | 24.4 |
| | WEST GARDNER COMBUSTION TURBINES | 06-2048 | 50-R2.5 * | (4) | 1,775,903.39 | 611,490 | 1,235,450 | 40,211 | 2.26 | 30.7 |
| | MIAMI COUNTY COMBUSTION TURBINES | 06-2048 | 50-R2.5 * | (5) | 1,097,400.42 | 393,060 | 759,190 | 24,781 | 2.26 | 30.6 |
| | HAWTHORN UNIT 6 | 06-2045 | 50-R2.5 * | (5) | 583,826.34 | 253,849 | 359,169 | 12,782 | 2.19 | 26.1 |
| | HAWTHORN UNIT 7 | 06-2045 | 50-R2.5 * | (5) | 1,568,141.16 | 719,776 | 926,772 | 33,237 | 2.12 | 27.9 |
| | HAWTHORN UNIT 8 | 06-2045 | 50-R2.5 * | (5) | 310,671.94 | 143,049 | 163,157 | 6,572 | 2.12 | 27.9 |
| | TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES | | | | 6,468,866.09 | 2,759,359 | 4,071,838 | 142,509 | 2.20 | 28.6 |
| 344.00 | GENERATORS | | | | | | | | | |
| | NORTHEAST COMMON | | | | | | | | | |
| | NORTHEAST COMBUSTION TURBINES | 06-2040 | 50-R1.5 * | (10) | 22,340,125.19 | 20,463,638 | 4,110,500 | 184,862 | 0.83 | 22.2 |
| | WEST GARDNER COMBUSTION TURBINES | 06-2048 | 50-R1.5 * | (4) | 60,918,019.59 | 22,378,478 | 40,976,262 | 1,383,667 | 2.27 | 29.6 |
| | MIAMI COUNTY COMBUSTION TURBINES | 06-2048 | 50-R1.5 * | (6) | 14,485,886.32 | 5,470,047 | 9,895,592 | 334,361 | 2.31 | 29.6 |
| | HAWTHORN UNIT 6 | 06-2045 | 50-R1.5 * | (5) | 25,304,205.14 | 8,900,761 | 17,668,654 | 635,785 | 2.51 | 27.8 |
| | HAWTHORN UNIT 7 | 06-2045 | 50-R1.5 * | (5) | 12,402,071.63 | 5,924,086 | 7,098,086 | 261,994 | 2.11 | 27.1 |
| | HAWTHORN UNIT 8 | 06-2045 | 50-R1.5 * | (5) | 13,133,825.77 | 6,250,814 | 7,499,703 | 276,908 | 2.11 | 27.1 |
| | TOTAL GENERATORS | | | | 148,594,133.64 | 69,427,827 | 87,248,797 | 3,077,577 | 2.07 | 28.3 |
| 345.00 | ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | | |
| | NORTHEAST COMMON | | | | | | | | | |
| | NORTHEAST COMBUSTION TURBINES | 06-2040 | 45-R3 * | (10) | 3,973,032.02 | 3,670,587 | 699,748 | 37,445 | 0.94 | 18.7 |
| | WEST GARDNER COMBUSTION TURBINES | 06-2048 | 45-R3 * | (5) | 3,771,461.53 | 1,281,952 | 2,678,063 | 89,483 | 2.37 | 29.9 |
| | MIAMI COUNTY COMBUSTION TURBINES | 06-2048 | 45-R3 * | (6) | 982,776.76 | 702,115 | 339,628 | 23,463 | 2.39 | 29.9 |
| | HAWTHORN UNIT 6 | 06-2045 | 45-R3 * | (6) | 1,401,579.38 | 585,872 | 899,802 | 32,814 | 2.34 | 27.4 |
| | HAWTHORN UNIT 7 | 06-2045 | 45-R3 * | (5) | 1,230,531.59 | 503,896 | 788,162 | 28,750 | 2.34 | 27.4 |
| | HAWTHORN UNIT 8 | 06-2045 | 45-R3 * | (5) | 783,768.83 | 312,570 | 510,387 | 18,536 | 2.36 | 27.5 |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | | | | 12,143,150.11 | 6,694,505 | 6,278,297 | 230,511 | 1.90 | 27.2 |

KANSAS CITY POWER AND LIGHT COMPANY
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

| ACCOUNT (1) | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2013 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | CALCULATED ANNUAL ACCRUAL AMOUNT (8) | RATE (9)=(8)/(5) | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|---|---------------------------------------|--------------------------|----------------------------------|--|------------------------|---------------------------|---|---------------------|--|
| 346.00 | | | | | | | | | |
| MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | | | |
| NORTHEAST COMMON | 06-2040 | 45-R2.5 * | (7) | 146,852.69 | 1,607 | 155,525 | 6,687 | 4.55 | 23.3 |
| NORTHEAST COMBUSTION TURBINES | 06-2048 | 45-R2.5 * | (1) | 7,863.24 | 17 | 7,925 | 250 | 3.18 | 31.7 |
| WEST GARDNER COMBUSTION TURBINES | | | | | | | | | |
| TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | | | | 154,715.93 | 1,624 | 163,450 | 6,937 | 4.48 | 23.6 |
| TOTAL OTHER PRODUCTION PLANT | | | | 171,502,441.27 | 79,766,216 | 101,176,480 | 3,568,290 | 2.08 | 28.4 |
| 344.01 | | | | | | | | | |
| SOLAR PRODUCTION PLANT | | | | | | | | | |
| GENERATORS - SOLAR | 06-2033 | 45-R2 * | 0 | 485,417.39 | 46,438 | 448,979 | 23,905 | 4.83 | 18.8 |
| TOTAL SOLAR PRODUCTION PLANT | | | | 485,417.39 | 46,438 | 448,979 | 23,905 | 4.83 | 18.8 |
| 341.02 | | | | | | | | | |
| WIND PRODUCTION PLANT | | | | | | | | | |
| STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| SPEARVILLE COMMON | 06-2030 | 70-R2.5 * | (23) | 1,983,133.46 | 652,081 | 1,799,473 | 110,578 | 5.55 | 16.3 |
| SPEARVILLE UNIT 2 | 06-2030 | 70-R2.5 * | (23) | 556,207.30 | 104,384 | 579,751 | 35,524 | 6.39 | 16.3 |
| TOTAL STRUCTURES AND IMPROVEMENTS | | | | 2,549,340.76 | 756,465 | 2,379,224 | 146,102 | 5.73 | 16.3 |
| 344.02 | | | | | | | | | |
| GENERATORS | | | | | | | | | |
| SPEARVILLE COMMON | 06-2030 | 45-R2 * | (22) | 483,555.82 | 88,444 | 501,494 | 31,508 | 6.52 | 15.9 |
| SPEARVILLE UNIT 1 | 06-2026 | 45-R2 * | (21) | 85,428,943.24 | 29,453,270 | 73,915,751 | 6,097,362 | 7.14 | 12.1 |
| SPEARVILLE UNIT 2 | 06-2030 | 45-R2 * | (22) | 55,638,968.36 | 9,109,408 | 58,770,133 | 3,684,601 | 6.62 | 16.0 |
| TOTAL GENERATORS | | | | 141,551,467.42 | 38,651,122 | 133,187,378 | 9,813,471 | 6.93 | 13.6 |
| 345.02 | | | | | | | | | |
| ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | | |
| SPEARVILLE COMMON | 06-2030 | 40-R2.5 * | (22) | 316,563.78 | 6,891 | 379,517 | 23,514 | 7.43 | 16.1 |
| SPEARVILLE UNIT 1 | 06-2026 | 40-R2.5 * | (20) | 70,171.22 | 18,538 | 65,867 | 5,405 | 7.70 | 12.1 |
| TOTAL ACCESSORY ELECTRIC EQUIPMENT | | | | 386,735.00 | 25,229 | 445,184 | 28,919 | 7.48 | 15.4 |
| 346.02 | | | | | | | | | |
| MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | | | |
| SPEARVILLE COMMON | 06-2030 | 35-S2.5 * | (23) | 191,421.76 | 0 | 235,449 | 14,394 | 7.52 | 16.4 |
| TOTAL WIND PRODUCTION PLANT | | | | 144,678,964.94 | 39,432,816 | 136,247,235 | 10,002,886 | 6.91 | 13.6 |
| SUBTOTAL PRODUCTION PLANT | | | | 2,863,185,365.98 | 1,321,192,481 | 1,853,462,772 | 70,094,654 | 2.45 | 26.4 |
| 311.00 | | | | | | | | | |
| RETIRED PLANTS - MONTROSE UNIT 1 | | | | | | | | | |
| STRUCTURES AND IMPROVEMENTS | | | | 2,000,602.20 | 2,000,602 | | | | |
| BOILER PLANT EQUIPMENT | | | | 23,794,383.37 | 23,794,383 | | | | |
| TURBOGENERATOR UNITS | | | | 6,521,373.22 | 6,521,373 | | | | |
| ACCESSORY ELECTRIC EQUIPMENT | | | | 4,421,393.92 | 4,421,394 | | | | |
| MISCELLANEOUS POWER PLANT EQUIPMENT | | | | 98,655.06 | 98,655 | | | | |
| TOTAL RETIRED PLANTS | | | | 36,836,407.77 | 36,836,408 | | | | |
| 312.00 | | | | | | | | | |
| TOTAL PRODUCTION PLANT | | | | 2,900,021,773.75 | 1,358,028,889 | | | | |

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE:
NEW ASSETS TO ACCOUNT 371.1, ELECTRIC VEHICLE CHARGING STATIONS WILL DEPRECIATE AT A RATE OF 10.00 PERCENT BASED ON A 10 - S2.5 SURVIVOR CURVE AND 0 PERCENT NET SALVAGE.

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

| ACCOUNT (1) | TERMINAL RETIREMENTS | | | INTERIM RETIREMENTS | | | TOTAL | | | ESTIMATED NET SALVAGE PERCENT (10)-(8)/(9) |
|-------------------------------|---|-----------------------|--|---------------------|-----------------------|--|--------------------|-----------------------|--|--|
| | RETIREMENTS (5) | NET SALVAGE (6) | NET SALVAGE PERCENT (7)-(5)/(6) | RETIREMENTS (5) | NET SALVAGE (6) | NET SALVAGE PERCENT (7)-(5)/(6) | RETIREMENTS (8) | NET SALVAGE (9) | RETIREMENTS PERCENT (10)-(8)/(9) | |
| STEAM PRODUCTION PLANT | | | | | | | | | | |
| HAWTHORN UNITS | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 7,385,489 | 1,505,931 | (20) | 1,805,102 | (30) | 541,531 | 2,047,461 | 9,160,591 | (22) |
| 311.02 | STRUCTURES AND IMPROVEMENTS - REBUILD | 4,128,265 | 841,770 | (20) | 751,344 | (30) | 225,403 | 1,067,173 | 4,878,689 | (22) |
| 312.00 | BOILER PLANT EQUIPMENT | 27,660,994 | 5,640,188 | (20) | 17,308,783 | (20) | 3,461,757 | 9,101,944 | 44,965,778 | (20) |
| 312.02 | BOILER PLANT EQUIPMENT - AOC | 265 | 54 | (20) | 145 | (20) | 29 | 83 | 410 | (20) |
| 314.00 | BOILER PLANT EQUIPMENT - REBUILD | 71,472,813 | 14,573,593 | (20) | 49,920,996 | (20) | 9,984,199 | 24,557,792 | 121,394,810 | (20) |
| 315.00 | TURBOGENERATOR UNITS | 24,667,141 | 5,029,729 | (20) | 18,148,865 | (15) | 7,752,059 | 42,816,006 | 42,816,006 | (18) |
| 315.01 | TURBOGENERATOR UNITS - REBUILD | 3,909,561 | 797,175 | (20) | 2,915,678 | (15) | 437,352 | 1,234,527 | 6,825,239 | (18) |
| 316.00 | ACCESSORY ELECTRIC EQUIPMENT | 9,274,522 | 1,891,112 | (20) | 12,269,320 | (15) | 1,840,398 | 3,731,510 | 21,543,842 | (17) |
| 316.01 | ACCESSORY ELECTRIC EQUIPMENT - REBUILD | 1,378,081 | 280,996 | (20) | 1,763,481 | (15) | - | 280,996 | 3,141,562 | (17) |
| 316.02 | MISCELLANEOUS POWER PLANT EQUIPMENT | 622,378 | 126,905 | (20) | 638,177 | 0 | - | 126,905 | 1,269,554 | (10) |
| | TOTAL HAWTHORN UNIT 5 | 150,499,510 | 30,687,453 | (20) | 105,521,890 | | 19,212,998 | 49,900,451 | 256,021,400 | (19) |
| HAWTHORN UNIT 9 | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 1,174,008 | 30,207 | (1) | 127,506 | (30) | 38,252 | 68,459 | 1,301,511 | (5) |
| 312.00 | TURBOGENERATOR UNITS | 16,654,491 | 428,520 | (1) | 6,566,185 | (20) | 1,317,237 | 1,745,757 | 23,240,676 | (8) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 7,405,776 | 180,551 | (1) | 2,111,758 | (15) | 316,764 | 507,314 | 9,517,534 | (5) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 6,105,243 | 157,088 | (3) | 2,746,122 | (15) | 411,918 | 569,006 | 8,851,364 | (6) |
| | | 66,784 | 1,718 | (3) | 31,851 | 0 | - | 1,718 | 98,635 | (2) |
| | TOTAL HAWTHORN UNIT 9 | 31,408,299 | 808,084 | (3) | 11,603,421 | | 2,064,170 | 2,892,155 | 43,009,720 | (7) |
| HAWTHORN COMMON | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 6,455,101 | 1,255,068 | (20) | 975,193 | (30) | 282,555 | 1,547,623 | 7,130,374 | (22) |
| 312.00 | BOILER PLANT EQUIPMENT | 1,285,993 | 282,211 | (20) | 594,062 | (20) | 118,812 | 381,023 | 1,880,015 | (20) |
| 314.00 | TURBOGENERATOR UNITS | 246,102 | 63,639 | (20) | 104,940 | (15) | 15,741 | 79,380 | 417,042 | (19) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 346,102 | 99,706 | (20) | 306,998 | (15) | 46,050 | 145,755 | 795,981 | (18) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 1,387,973 | 242,212 | (20) | 756,881 | 0 | - | 242,212 | 1,944,756 | (12) |
| | TOTAL HAWTHORN COMMON | 9,430,195 | 1,922,836 | (20) | 2,738,063 | | 473,158 | 2,195,984 | 12,168,168 | (20) |
| IATAN UNIT 1 | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 3,614,022 | 173,931 | (5) | 356,642 | (30) | 106,993 | 280,924 | 3,970,664 | (7) |
| 312.00 | BOILER PLANT EQUIPMENT | 160,928,302 | 7,744,962 | (5) | 48,451,681 | (20) | 9,690,336 | 17,435,798 | 209,770,984 | (6) |
| 314.00 | TURBOGENERATOR UNITS | 23,798,325 | 1,145,337 | (5) | 8,269,569 | (15) | 1,240,435 | 2,385,772 | 32,067,894 | (7) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 19,457,452 | 936,425 | (5) | 7,428,215 | (15) | 1,114,232 | 2,050,667 | 26,685,667 | (8) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 2,473,216 | 119,025 | (5) | 814,224 | 0 | - | 119,028 | 3,297,440 | (4) |
| | TOTAL IATAN UNIT 1 | 210,271,318 | 10,119,662 | (5) | 65,320,332 | | 12,151,996 | 22,271,679 | 275,591,649 | (8) |
| IATAN UNIT 2 | | | | | | | | | | |
| 311.04 | STRUCTURES AND IMPROVEMENTS - IATAN 2 | 40,023,261 | 4,040,315 | (10) | 9,866,904 | (30) | 2,960,071 | 7,000,387 | 49,890,166 | (14) |
| 312.04 | BOILER PLANT EQUIPMENT - IATAN 2 | 158,150,336 | 15,965,147 | (10) | 174,588,888 | (20) | 34,812,778 | 50,684,925 | 332,739,224 | (15) |
| 314.04 | TURBOGENERATOR UNITS - IATAN 2 | 67,053,821 | 6,769,028 | (10) | 55,327,923 | (15) | 8,290,148 | 15,069,217 | 122,381,744 | (12) |
| 315.04 | ACCESSORY ELECTRIC EQUIPMENT - IATAN 2 | 13,244,812 | 1,337,053 | (10) | 17,139,086 | (15) | 2,570,663 | 3,907,916 | 30,383,868 | (13) |
| 316.04 | MISCELLANEOUS POWER PLANT EQUIPMENT - IATAN 2 | 903,545 | 91,212 | (10) | 1,163,197 | 0 | - | 91,212 | 2,066,742 | (4) |
| | TOTAL IATAN UNIT 2 | 278,375,775 | 28,202,756 | (10) | 258,045,999 | | 48,747,900 | 76,560,656 | 537,461,774 | (14) |
| IATAN COMMON | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 40,623,064 | 4,100,865 | (10) | 11,699,299 | (30) | 3,569,790 | 7,610,655 | 52,322,363 | (15) |
| 312.00 | BOILER PLANT EQUIPMENT | 48,078,563 | 4,853,492 | (10) | 62,149,678 | (15) | 12,429,996 | 17,283,487 | 110,228,541 | (16) |
| 314.00 | TURBOGENERATOR UNITS | 1,717,085 | 173,338 | (10) | 1,493,604 | (15) | 224,041 | 397,379 | 3,210,669 | (12) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 5,959,271 | 601,584 | (10) | 8,098,823 | (15) | 1,214,623 | 1,816,467 | 14,068,093 | (13) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 630,046 | 83,792 | (10) | 1,431,491 | 0 | - | 83,792 | 2,261,537 | (4) |
| | TOTAL IATAN COMMON | 97,208,028 | 9,813,071 | (10) | 84,873,195 | | 17,376,649 | 27,191,720 | 182,081,223 | (15) |

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

| ACCOUNT (1) | TERMINAL RETIREMENTS | | | INTERIM RETIREMENTS | | | TOTAL | | | ESTIMATED NET SALVAGE PERCENT (10)=(8)/(9) |
|-------------------------|-------------------------------------|------------------------|--|----------------------------|----------------------------------|--|------------------------------------|--|-------------------------------------|--|
| | RETIREMENTS (\$) (2) | SALVAGE (\$) (3) | NET SALVAGE PERCENT (4)=(3)/(2) | RETIREMENTS (\$) (5) | NET SALVAGE PERCENT (6) | NET SALVAGE PERCENT (7)=(5)/(4) | RETIREMENTS (\$) (8)=(3)+(5) | NET SALVAGE PERCENT (9)=(7)+(6) | RETIREMENTS (\$) (11)=(2)+(5) | |
| LACYGNE UNIT 1 | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 9,324,218 | 2,370,380 | 25.32 | 1,293,484 | (30) | 385,045 | 2,755,425 | 10,607,703 | (26) |
| 312.00 | BOILER PLANT EQUIPMENT | 74,873,732 | 19,034,217 | 25.42 | 23,754,159 | (20) | 4,150,832 | 23,785,049 | 98,627,890 | (24) |
| 314.00 | TURBOGENERATOR UNITS - ACC | 11,488,216 | 2,923,048 | 25.45 | 6,878,944 | (20) | 1,375,789 | 4,239,837 | 18,377,160 | (23) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 13,269,844 | 3,373,376 | 25.43 | 4,816,183 | (15) | 722,424 | 4,095,801 | 18,085,666 | (23) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 7,347,095 | 1,867,761 | 25.56 | 3,459,970 | (15) | 518,995 | 2,386,756 | 10,807,866 | (22) |
| | TOTAL LACYGNE UNIT 1 | 117,551,232 | 29,883,587 | 25.43 | 40,645,388 | 0 | 7,753,086 | 37,636,672 | 158,196,820 | (24) |
| LACYGNE UNIT 2 | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 2,033,333 | 516,909 | 25.42 | 229,500 | (30) | 68,850 | 585,759 | 2,262,833 | (26) |
| 312.00 | BOILER PLANT EQUIPMENT | 46,176,746 | 11,738,939 | 25.43 | 22,702,471 | (20) | 4,540,494 | 16,279,434 | 68,879,216 | (22) |
| 314.00 | TURBOGENERATOR UNITS | 8,860,928 | 2,252,603 | 25.43 | 3,812,789 | (15) | 571,918 | 2,824,522 | 12,673,717 | (22) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 10,544,534 | 2,680,606 | 25.43 | 3,316,478 | (15) | 587,772 | 3,268,377 | 14,463,013 | (22) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 503,079 | 127,831 | 25.43 | 311,741 | 0 | - | 127,891 | 814,820 | (16) |
| | TOTAL LACYGNE UNIT 2 | 68,118,620 | 17,316,949 | 25.43 | 30,974,979 | 0 | 5,769,034 | 23,085,983 | 99,093,599 | (23) |
| LACYGNE COMMON | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 5,504,808 | 1,399,419 | 25.43 | 374,659 | (30) | 112,398 | 1,511,816 | 5,879,467 | (26) |
| 312.00 | BOILER PLANT EQUIPMENT | 3,692,552 | 936,169 | 25.43 | 1,068,542 | (20) | 217,368 | 1,153,478 | 4,769,094 | (24) |
| 314.00 | TURBOGENERATOR UNITS | 31,930 | 8,117 | 25.43 | 7,910 | (15) | 1,187 | 9,304 | 39,849 | (23) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 620,798 | 157,818 | 25.43 | 247,453 | (15) | 37,118 | 194,936 | 869,253 | (22) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 2,291,529 | 582,547 | 25.43 | 614,001 | 0 | - | 582,547 | 2,905,530 | (20) |
| | TOTAL LACYGNE COMMON | 12,131,617 | 3,084,070 | 25.43 | 2,330,567 | 0 | 368,011 | 3,452,081 | 14,462,184 | (24) |
| MONITROSE UNIT 2 | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 80,983 | 15,098 | 18.77 | 2,278 | (30) | 683 | 15,691 | 83,261 | (19) |
| 312.00 | BOILER PLANT EQUIPMENT | 21,659,091 | 4,013,852 | 18.53 | 1,646,018 | (20) | 329,204 | 4,343,055 | 23,305,106 | (19) |
| 314.00 | TURBOGENERATOR UNITS | 7,878,004 | 1,459,948 | 18.65 | 524,451 | (15) | 78,668 | 1,538,615 | 8,402,454 | (18) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 2,578,141 | 477,789 | 18.53 | 217,730 | (15) | 32,660 | 510,439 | 2,795,871 | (18) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 19,179 | 3,554 | 18.53 | 4,227 | 0 | - | 3,554 | 23,406 | (15) |
| | TOTAL MONITROSE UNIT 2 | 32,215,397 | 5,970,141 | 18.53 | 2,394,704 | 0 | 441,214 | 6,411,355 | 34,610,101 | (19) |
| MONITROSE UNIT 3 | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 191,945 | 35,571 | 18.53 | 7,205 | (30) | 2,161 | 37,733 | 199,150 | (19) |
| 312.00 | BOILER PLANT EQUIPMENT | 23,092,732 | 4,276,513 | 18.53 | 1,790,189 | (20) | 258,038 | 4,637,571 | 24,882,921 | (19) |
| 314.00 | TURBOGENERATOR UNITS | 10,406,769 | 1,857,585 | 18.53 | 631,097 | (15) | 94,665 | 2,023,247 | 11,037,896 | (18) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 3,653,163 | 677,062 | 18.53 | 276,877 | (15) | 41,532 | 718,534 | 3,930,040 | (18) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 26,910 | 4,957 | 18.53 | 5,310 | 0 | - | 4,987 | 32,220 | (15) |
| | TOTAL MONITROSE UNIT 3 | 37,371,549 | 6,935,877 | 18.53 | 2,710,878 | 0 | 496,395 | 7,422,072 | 40,082,226 | (19) |
| MONITROSE COMMON | | | | | | | | | | |
| 311.00 | STRUCTURES AND IMPROVEMENTS | 7,296,171 | 1,352,123 | 18.53 | 123,774 | (30) | 37,132 | 1,389,255 | 7,419,945 | (19) |
| 312.00 | BOILER PLANT EQUIPMENT | 14,772,963 | 2,737,718 | 18.53 | 783,442 | (20) | 156,588 | 2,894,406 | 15,566,406 | (19) |
| 314.00 | TURBOGENERATOR UNITS | 1,476,432 | 88,846 | 18.53 | 12,433 | (15) | 1,665 | 90,711 | 4,61,855 | (18) |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | 1,860,297 | 343,456 | 18.53 | 194,501 | (15) | 15,675 | 364,131 | 1,984,708 | (18) |
| 316.00 | MISCELLANEOUS POWER PLANT EQUIPMENT | 2,691,655 | 499,816 | 18.53 | 147,504 | 0 | - | 499,816 | 2,839,159 | (16) |
| | TOTAL MONITROSE COMMON | 27,120,508 | 5,025,959 | 18.53 | 1,171,654 | 0 | 211,361 | 5,237,320 | 28,292,162 | (19) |
| | TOTAL STEAM PRODUCTION PLANT | 1,072,699,268 | 149,760,265 | 13.97 | 609,370,859 | 0 | 115,087,973 | 264,848,238 | 1,681,070,827 | (19) |

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

| ACCOUNT (1) | TERMINAL RETIREMENTS | | | INTERIM RETIREMENTS | | | TOTAL | | | ESTIMATED NET SALVAGE (10)=(9)/(9) |
|--|----------------------|------------------|--------------------------------------|---------------------|----------------|--------------------------------------|----------------------------|-------------------|--------------------------------|---|
| | RETIREMENTS (2) | SALVAGE (3) | NET SALVAGE [%] (4)=(3)/(2) | RETIREMENTS (5) | SALVAGE (6) | NET SALVAGE [%] (7)=(6)/(5) | RETIREMENTS (8)=(4)+(7) | SALVAGE (9) | NET SALVAGE (10)=(8)/(9) | |
| NUCLEAR PRODUCTION PLANT | | | | | | | | | | |
| WOLF CREEK UNIT 1 | | | | | | | | | | |
| 321.00 STRUCTURES AND IMPROVEMENTS | 203,441,485 | - | 0 | 37,234,851 | 0 | 0 | 2,606,440 | 2,606,440 | 240,676,337 | (1) |
| 322.00 REACTOR PLANT EQUIPMENT | 229,697,388 | - | 0 | 122,274,605 | 0 | 0 | 6,113,730 | 6,113,730 | 351,971,993 | (2) |
| 323.00 TURBOGENERATOR UNITS | 63,849,968 | - | 0 | 55,096,796 | 0 | 0 | 1,652,604 | 1,652,604 | 118,736,764 | (1) |
| 324.00 ACCESSORY ELECTRIC EQUIPMENT | 30,712,135 | - | 0 | 46,318,028 | 0 | 0 | - | - | 77,030,163 | 0 |
| 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 29,752,033 | - | 0 | 31,462,725 | 0 | 0 | - | - | 61,214,758 | 0 |
| TOTAL NUCLEAR PRODUCTION PLANT | 557,253,009 | - | 0 | 292,377,906 | - | 0 | 10,372,774 | 10,372,774 | 849,650,015 | |
| OTHER PRODUCTION PLANT | | | | | | | | | | |
| NORTHEAST COMBUSTION TURBINES | | | | | | | | | | |
| 341.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 750,071 | 69,201 | (9) | 89,206 | 0 | (5) | 4,480 | 73,661 | 839,277 | (9) |
| 342.00 GENERATORS | 715,685 | 66,029 | (9) | 417,238 | 0 | (10) | 41,724 | 107,752 | 1,132,923 | (10) |
| 344.00 ACCESSORY ELECTRIC EQUIPMENT | 10,257,473 | 946,346 | (9) | 12,082,652 | 0 | (10) | 1,208,265 | 2,154,611 | 22,348,125 | (10) |
| 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 670,538 | 61,863 | (9) | 3,302,494 | 0 | (10) | 3,302,494 | 3,302,494 | 3,973,032 | (10) |
| | 103,465 | 9,546 | (9) | 43,387 | 0 | 0 | - | 9,546 | 148,853 | (7) |
| TOTAL NORTHEAST COMBUSTION TURBINES | 12,497,233 | 1,152,985 | (9) | 15,934,976 | - | 0 | 1,584,699 | 2,737,683 | 28,432,210 | (10) |
| WEST GARDNER COMBUSTION TURBINES | | | | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 1,695,927 | 20,390 | (1) | 222,163 | 0 | (5) | 11,108 | 31,489 | 1,975,989 | (2) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 1,219,727 | 14,666 | (1) | 556,176 | 0 | (10) | 55,618 | 70,283 | 1,775,903 | (4) |
| 344.00 GENERATORS | 40,105,760 | 482,227 | (1) | 20,812,260 | 0 | (10) | 2,081,226 | 2,563,453 | 60,918,020 | (4) |
| 345.00 ACCESSORY ELECTRIC EQUIPMENT | 2,165,134 | 26,033 | (1) | 1,606,328 | 0 | (10) | 180,633 | 186,666 | 3,771,462 | (5) |
| 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 5,920 | 71 | (1) | 1,943 | 0 | 0 | - | 71 | 7,663 | (5) |
| TOTAL WEST GARDNER COMBUSTION TURBINES | 45,192,368 | 543,388 | (1) | 23,198,669 | - | 0 | 2,308,584 | 2,851,972 | 68,991,237 | (4) |
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 756,799 | 24,251 | (3) | 112,068 | 0 | (5) | 5,603 | 29,854 | 868,667 | (3) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 747,438 | 23,951 | (3) | 349,962 | 0 | (10) | 34,996 | 58,947 | 1,097,400 | (5) |
| 344.00 GENERATORS | 9,530,382 | 305,394 | (3) | 4,965,504 | 0 | (10) | 486,550 | 801,944 | 14,695,886 | (9) |
| 345.00 ACCESSORY ELECTRIC EQUIPMENT | 562,207 | 18,015 | (3) | 420,570 | 0 | (10) | 42,057 | 60,073 | 982,777 | (9) |
| TOTAL MIAMI COUNTY COMBUSTION TURBINES | 11,596,826 | 371,612 | (3) | 6,848,105 | - | 0 | 579,207 | 950,819 | 17,444,931 | (5) |
| HAWTHORN UNIT 6 | | | | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 74,066 | 1,906 | (3) | 10,173 | 0 | (5) | 509 | 2,414 | 84,238 | (3) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 411,136 | 10,579 | (3) | 172,690 | 0 | (10) | 17,269 | 27,648 | 583,068 | (3) |
| 344.00 GENERATORS | 18,066,044 | 464,839 | (3) | 7,238,162 | 0 | (10) | 723,816 | 1,188,656 | 25,304,205 | (3) |
| 345.00 ACCESSORY ELECTRIC EQUIPMENT | 847,250 | 21,800 | (3) | 554,330 | 0 | (10) | 55,433 | 71,233 | 1,401,579 | (5) |
| TOTAL HAWTHORN UNIT 6 | 19,398,485 | 499,123 | (3) | 7,975,354 | - | 0 | 797,927 | 1,298,150 | 27,373,649 | (5) |
| HAWTHORN UNIT 7 | | | | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 336,356 | 7,301 | (2) | 48,493 | 0 | (5) | 2,425 | 9,726 | 384,851 | (3) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 1,077,255 | 23,384 | (2) | 490,887 | 0 | (10) | 49,089 | 72,473 | 1,588,141 | (5) |
| 344.00 GENERATORS | 8,305,384 | 180,288 | (2) | 4,096,687 | 0 | (10) | 409,669 | 589,956 | 12,402,072 | (5) |
| 345.00 ACCESSORY ELECTRIC EQUIPMENT | 736,046 | 15,978 | (2) | 494,496 | 0 | (10) | 49,448 | 99,426 | 1,230,532 | (5) |
| TOTAL HAWTHORN UNIT 7 | 10,455,042 | 276,951 | (2) | 5,130,553 | - | 0 | 510,631 | 737,582 | 15,585,595 | (5) |
| HAWTHORN UNIT 8 | | | | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 40,477 | 879 | (2) | 5,876 | 0 | (5) | 284 | 1,172 | 48,353 | (3) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 213,125 | 4,626 | (2) | 97,547 | 0 | (10) | 9,755 | 14,381 | 310,672 | (5) |
| 344.00 GENERATORS | 8,789,562 | 190,788 | (2) | 4,344,364 | 0 | (10) | 434,426 | 629,224 | 13,133,826 | (5) |
| 345.00 ACCESSORY ELECTRIC EQUIPMENT | 475,476 | 10,321 | (2) | 308,293 | 0 | (10) | 30,628 | 41,151 | 783,769 | (5) |
| TOTAL HAWTHORN UNIT 8 | 9,518,639 | 206,624 | (2) | 4,755,980 | - | 0 | 475,304 | 661,928 | 14,274,619 | (5) |
| SUBTOTAL OTHER PRODUCTION PLANT | 108,658,604 | 3,000,683 | | 62,843,838 | - | | 6,255,452 | 9,256,134 | 171,502,441 | |

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

| ACCOUNT (1) | TERMINAL RETIREMENTS | | | INTERIM RETIREMENTS | | | TOTAL | | | ESTIMATED NET SALVAGE (10)-(9)/(9) |
|---|----------------------------|------------------------|--------------------------------------|----------------------------|------------------------|--------------------------------------|------------------------------------|--------------------------------|-------------------------------------|---|
| | RETIREMENTS (\$) (2) | SALVAGE (\$) (3) | NET SALVAGE [%] (4)=(3)/(2) | RETIREMENTS (\$) (5) | SALVAGE (\$) (6) | NET SALVAGE [%] (7)=(6)/(5) | RETIREMENTS (\$) (8)=(3)+(5) | SALVAGE (\$) (9)=(3)+(6) | RETIREMENTS (\$) (10)=(8)+(7) | |
| WIND PRODUCTION PLANT | | | | | | | | | | |
| SPEARVILLE COMMON | | | | | | | | | | |
| 341.02 STRUCTURES AND IMPROVEMENTS - WIND | 1,932,191 | 453,510 | (23) | 60,942 | 0 | 0 | 1,993,133 | 453,510 | 1,993,133 | (23) |
| 344.02 GENERATORS - WIND | 443,707 | 104,144 | (23) | 39,649 | (10) | (10) | 483,356 | 108,129 | 483,356 | (22) |
| 345.02 ACCESSORY ELECTRIC EQUIPMENT - WIND | 299,181 | 70,222 | (23) | 17,363 | 0 | 0 | 316,544 | 70,222 | 316,544 | (22) |
| 346.02 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | 184,379 | 43,276 | (23) | 7,043 | 0 | 0 | 191,422 | 43,276 | 191,422 | (23) |
| TOTAL SPEARVILLE COMMON | 2,875,079 | 677,875 | (23) | 118,174 | 0 | 0 | 2,993,253 | 631,860 | 2,993,253 | (23) |
| SPEARVILLE UNIT 1 | | | | | | | | | | |
| 344.02 GENERATORS - WIND | 79,699,528 | 16,969,698 | (21) | 5,529,415 | (10) | (10) | 85,428,943 | 17,542,639 | 85,428,943 | (21) |
| 345.02 ACCESSORY ELECTRIC EQUIPMENT - WIND | 65,710 | 13,972 | (21) | 4,461 | 0 | 0 | 70,171 | 13,972 | 70,171 | (20) |
| TOTAL SPEARVILLE UNIT 1 | 79,965,238 | 17,003,670 | (21) | 5,533,877 | 0 | 0 | 85,499,114 | 17,556,612 | 85,499,114 | (21) |
| SPEARVILLE UNIT 2 | | | | | | | | | | |
| 341.02 STRUCTURES AND IMPROVEMENTS - WIND | 542,445 | 127,319 | (23) | 13,763 | 0 | 0 | 556,207 | 127,319 | 556,207 | (23) |
| 344.02 GENERATORS - WIND | 51,369,798 | 12,067,153 | (23) | 4,269,171 | (10) | (10) | 56,638,968 | 12,484,070 | 56,638,968 | (22) |
| TOTAL SPEARVILLE UNIT 2 | 51,912,242 | 12,194,471 | (23) | 4,282,934 | 0 | 0 | 58,153,165 | 12,611,388 | 58,153,165 | (22) |
| TOTAL WIND PRODUCTION PLANT | 134,736,938 | 29,659,793 | | 9,842,027 | | | 144,578,965 | 30,843,137 | 144,578,965 | |
| TOTAL OTHER PRODUCTION PLANT | 243,395,542 | 32,859,976 | | 72,765,864 | | | 316,161,406 | 40,099,271 | 316,161,406 | |
| TOTAL DEPRECIABLE PRODUCTION PLANT | 1,873,348,509 | 182,620,241 | | 973,533,739 | | | 2,846,882,248 | 315,222,283 | 2,846,882,248 | |

* THE TERMINAL NET SALVAGE AMOUNTS SHOWN ARE ALLOCATED TO EACH PLANT ACCOUNT BASED ON THE TERMINAL RETIREMENT AMOUNTS AND ARE ESCALATED TO THE RETIREMENT DATE OF EACH GENERATING UNIT.

DETAILED DEPRECIATION CALCULATIONS

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 1988 | 7,954.62 | 3,755 | 4,942 | 4,763 | 37.57 | 127 |
| 2001 | 2,390,218.21 | 690,816 | 909,140 | 2,006,927 | 38.88 | 51,618 |
| 2002 | 333,300.87 | 90,316 | 118,859 | 287,768 | 38.98 | 7,382 |
| 2003 | 1,891,870.35 | 477,357 | 628,220 | 1,679,862 | 39.08 | 42,985 |
| 2005 | 22,976.60 | 4,891 | 6,437 | 21,595 | 39.27 | 550 |
| 2006 | 585,114.37 | 112,173 | 147,624 | 566,216 | 39.37 | 14,382 |
| 2007 | 1,749.27 | 297 | 391 | 1,743 | 39.47 | 44 |
| 2008 | 52,580.54 | 7,717 | 10,156 | 53,992 | 39.56 | 1,365 |
| 2009 | 38,118.15 | 4,673 | 6,150 | 40,354 | 39.66 | 1,017 |
| 2010 | 146,488.77 | 14,310 | 18,832 | 159,884 | 39.75 | 4,022 |
| 2011 | 449,830.06 | 32,154 | 42,316 | 506,477 | 39.85 | 12,710 |
| 2012 | 1,070,720.97 | 47,287 | 62,231 | 1,244,048 | 39.94 | 31,148 |
| 2013 | 139,451.24 | 2,098 | 2,761 | 167,369 | 40.04 | 4,180 |
| | 7,130,374.02 | 1,487,844 | 1,958,058 | 6,740,998 | | 171,530 |
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 1967 | 621.66 | 404 | 532 | 227 | 35.31 | 6 |
| 1969 | 171,453.35 | 109,080 | 143,553 | 65,620 | 35.53 | 1,847 |
| 1970 | 42,597.67 | 26,817 | 35,292 | 16,677 | 35.64 | 468 |
| 1971 | 123,723.46 | 77,032 | 101,377 | 49,566 | 35.75 | 1,386 |
| 1972 | 8,287.26 | 5,101 | 6,713 | 3,397 | 35.86 | 95 |
| 1973 | 24,894.89 | 15,144 | 19,930 | 10,442 | 35.97 | 290 |
| 1974 | 1,243.32 | 747 | 983 | 534 | 36.08 | 15 |
| 1976 | 36,168.55 | 21,171 | 27,862 | 16,264 | 36.30 | 448 |
| 1977 | 93,100.96 | 53,751 | 70,738 | 42,845 | 36.41 | 1,177 |
| 1978 | 274,091.63 | 155,957 | 205,245 | 129,147 | 36.52 | 3,536 |
| 1979 | 64,692.36 | 36,271 | 47,734 | 31,191 | 36.62 | 852 |
| 1980 | 540,437.96 | 298,204 | 392,447 | 266,887 | 36.73 | 7,266 |
| 1981 | 26,617.08 | 14,448 | 19,014 | 13,459 | 36.84 | 365 |
| 1982 | 11,595.92 | 6,188 | 8,144 | 6,003 | 36.94 | 163 |
| 1983 | 943,283.00 | 494,340 | 650,570 | 500,236 | 37.05 | 13,502 |
| 1984 | 125,919.05 | 64,768 | 85,237 | 68,384 | 37.15 | 1,841 |
| 1985 | 102,278.08 | 51,563 | 67,859 | 56,920 | 37.26 | 1,528 |
| 1986 | 776,602.90 | 383,539 | 504,752 | 442,704 | 37.36 | 11,850 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 1987 | 33,270.51 | 16,067 | 21,145 | 19,445 | 37.47 | 519 |
| 1988 | 39,351.62 | 18,575 | 24,445 | 23,564 | 37.57 | 627 |
| 1989 | 126,697.64 | 58,360 | 76,804 | 77,767 | 37.67 | 2,064 |
| 1990 | 1,347.46 | 605 | 796 | 848 | 37.78 | 22 |
| 1991 | 37,306.60 | 16,288 | 21,436 | 24,078 | 37.88 | 636 |
| 1992 | 135,680.05 | 57,527 | 75,708 | 89,822 | 37.98 | 2,365 |
| 1993 | 272,883.40 | 112,170 | 147,620 | 185,298 | 38.08 | 4,866 |
| 1994 | 1,332,278.40 | 529,451 | 696,777 | 928,603 | 38.19 | 24,315 |
| 1995 | 4,146.50 | 1,591 | 2,094 | 2,965 | 38.29 | 77 |
| 1996 | 2,022,386.18 | 746,682 | 982,661 | 1,484,650 | 38.39 | 38,673 |
| 1997 | 156,872.63 | 55,574 | 73,137 | 118,247 | 38.49 | 3,072 |
| 1998 | 117,442.01 | 39,796 | 52,373 | 90,906 | 38.59 | 2,356 |
| 1999 | 61,771.39 | 19,940 | 26,242 | 49,119 | 38.69 | 1,270 |
| 2000 | 9,006.64 | 2,759 | 3,631 | 7,357 | 38.78 | 190 |
| 2001 | 207,598.75 | 60,000 | 78,962 | 174,308 | 38.88 | 4,483 |
| 2002 | 127,924.57 | 34,664 | 45,619 | 110,449 | 38.98 | 2,833 |
| 2003 | 3,642.80 | 919 | 1,209 | 3,235 | 39.08 | 83 |
| 2004 | 33,398.18 | 7,776 | 10,234 | 30,512 | 39.18 | 779 |
| 2005 | 107,788.35 | 22,944 | 30,195 | 101,307 | 39.27 | 2,580 |
| 2006 | 127,983.52 | 24,536 | 32,290 | 123,850 | 39.37 | 3,146 |
| 2007 | 10,596.17 | 1,796 | 2,364 | 10,564 | 39.47 | 268 |
| 2008 | 68,996.97 | 10,126 | 13,326 | 70,850 | 39.56 | 1,791 |
| 2009 | 36,396.51 | 4,462 | 5,872 | 38,532 | 39.66 | 972 |
| 2010 | 56,404.36 | 5,510 | 7,251 | 61,562 | 39.75 | 1,549 |
| 2011 | 124,514.31 | 8,900 | 11,713 | 140,195 | 39.85 | 3,518 |
| 2012 | 179,016.70 | 7,906 | 10,405 | 207,996 | 39.94 | 5,208 |
| 2013 | 388,279.62 | 5,841 | 7,687 | 466,014 | 40.04 | 11,639 |
| | 9,190,590.94 | 3,685,290 | 4,849,978 | 6,362,543 | | 166,536 |

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2045
NET SALVAGE PERCENT.. -5

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 2000 | 793,469.81 | 252,392 | 332,157 | 500,986 | 30.12 | 16,633 |
| 2001 | 107,840.19 | 32,528 | 42,808 | 70,424 | 30.17 | 2,334 |
| 2002 | 280,857.66 | 79,774 | 104,986 | 189,915 | 30.23 | 6,282 |
| 2010 | 36,486.95 | 3,883 | 5,110 | 33,201 | 30.68 | 1,082 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2011 | 8,595.18 | 674 | 887 | 8,138 | 30.73 | 265 |
| 2012 | 6,273.33 | 304 | 400 | 6,187 | 30.79 | 201 |
| 2013 | 67,987.82 | 1,139 | 1,499 | 69,888 | 30.84 | 2,266 |
| | 1,301,510.94 | 370,694 | 487,847 | 878,739 | | 29,063 |
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 1957 | 25,741.97 | 26,853 | 30,633 | | | |
| 1958 | 89,189.40 | 92,843 | 106,135 | | | |
| 1960 | 1,807.71 | 1,874 | 2,151 | | | |
| 1962 | 72.21 | 75 | 86 | | | |
| 1964 | 15,215.24 | 15,629 | 18,106 | | | |
| 1973 | 4,799.34 | 4,795 | 5,711 | | | |
| 1975 | 5,407.04 | 5,360 | 6,434 | | | |
| 1978 | 136.88 | 134 | 163 | | | |
| 1980 | 64,337.50 | 62,307 | 76,562 | | | |
| 1981 | 682.94 | 658 | 813 | | | |
| 1983 | 45,060.26 | 42,886 | 53,622 | | | |
| 1984 | 6,211.31 | 5,874 | 7,391 | | | |
| 1985 | 4,328.38 | 4,064 | 5,151 | | | |
| 1986 | 695,333.12 | 648,097 | 827,446 | | | |
| 1987 | 59,698.58 | 55,212 | 71,041 | | | |
| 1988 | 19,356.24 | 17,746 | 23,034 | | | |
| 1989 | 46,326.59 | 42,094 | 55,129 | | | |
| 1990 | 182,032.21 | 163,818 | 216,618 | | | |
| 1992 | 74,123.57 | 65,250 | 86,792 | 1,415 | 7.42 | 191 |
| 1993 | 1,334,461.14 | 1,160,310 | 1,543,390 | 44,619 | 7.42 | 6,013 |
| 1994 | 488,390.45 | 418,848 | 557,132 | 24,053 | 7.43 | 3,237 |
| 1995 | 57,682.22 | 48,751 | 64,846 | 3,796 | 7.43 | 511 |
| 1996 | 89,265.28 | 74,246 | 98,759 | 7,467 | 7.43 | 1,005 |
| 1997 | 1,734,138.63 | 1,416,080 | 1,883,603 | 180,022 | 7.44 | 24,197 |
| 1998 | 51,286.55 | 41,072 | 54,632 | 6,399 | 7.44 | 860 |
| 1999 | 36,860.72 | 28,880 | 38,415 | 5,449 | 7.44 | 732 |
| 2000 | 105,172.19 | 80,349 | 106,876 | 18,278 | 7.45 | 2,453 |
| 2001 | 171,497.60 | 127,411 | 169,476 | 34,606 | 7.45 | 4,645 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2002 | 157,746.80 | 113,527 | 151,008 | 36,710 | 7.45 | 4,928 |
| 2003 | 48,887.11 | 33,903 | 45,096 | 13,079 | 7.46 | 1,753 |
| 2004 | 2,136.90 | 1,420 | 1,889 | 654 | 7.46 | 88 |
| 2005 | 40,106.45 | 25,348 | 33,717 | 14,010 | 7.46 | 1,878 |
| 2006 | 192,859.58 | 114,676 | 152,537 | 76,966 | 7.47 | 10,303 |
| 2007 | 6,367.44 | 3,517 | 4,678 | 2,899 | 7.47 | 388 |
| 2008 | 215,213.70 | 108,376 | 144,157 | 111,948 | 7.47 | 14,986 |
| 2009 | 95,498.37 | 42,664 | 56,750 | 56,893 | 7.47 | 7,616 |
| 2010 | 686,844.50 | 260,030 | 345,880 | 471,465 | 7.48 | 63,030 |
| 2011 | 69,658.96 | 20,765 | 27,621 | 55,274 | 7.48 | 7,390 |
| 2012 | 384,104.89 | 76,351 | 101,559 | 355,526 | 7.48 | 47,530 |
| 2013 | 111,905.06 | 8,334 | 11,085 | 122,082 | 7.49 | 16,299 |
| | 7,419,945.03 | 5,460,427 | 7,186,124 | 1,643,611 | | 220,033 |

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -19

| | | | | | | |
|------|-----------|--------|--------|-------|------|-----|
| 1960 | 22,728.25 | 23,561 | 27,047 | | | |
| 1963 | 1,298.53 | 1,337 | 1,545 | | | |
| 1983 | 3,610.53 | 3,436 | 4,297 | | | |
| 1989 | 4,265.47 | 3,876 | 5,076 | | | |
| 1990 | 5,155.58 | 4,640 | 6,135 | | | |
| 1995 | 39,158.22 | 33,095 | 46,598 | | | |
| 2013 | 7,044.57 | 525 | 2,043 | 6,340 | 7.49 | 846 |
| | 83,261.15 | 70,470 | 92,741 | 6,340 | | 846 |

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -19

| | | | | | | |
|------|------------|---------|---------|--|--|--|
| 1964 | 131,055.92 | 134,620 | 155,957 | | | |
| 1983 | 3,610.53 | 3,436 | 4,297 | | | |
| 1990 | 5,155.58 | 4,640 | 6,135 | | | |
| 1995 | 39,158.19 | 33,095 | 46,598 | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2006 | 7,937.97 | 4,720 | 9,446 | | | |
| 2010 | 5,151.24 | 1,950 | 6,130 | | | |
| 2013 | 7,080.22 | 527 | 8,425 | | | |
| | 199,149.65 | 182,988 | 236,988 | | | |
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1980 | 6,711,524.63 | 2,987,350 | 3,932,162 | 3,786,092 | 46.97 | 80,607 |
| 1981 | 24,774.78 | 10,823 | 14,246 | 14,245 | 47.16 | 302 |
| 1982 | 109,173.44 | 46,770 | 61,562 | 63,987 | 47.35 | 1,351 |
| 1983 | 8,256.63 | 3,465 | 4,561 | 4,934 | 47.54 | 104 |
| 1985 | 25,895.45 | 10,405 | 13,696 | 16,084 | 47.91 | 336 |
| 1986 | 3,154.36 | 1,238 | 1,630 | 1,998 | 48.09 | 42 |
| 1988 | 4,703.10 | 1,755 | 2,310 | 3,099 | 48.46 | 64 |
| 1989 | 7,127.54 | 2,588 | 3,407 | 4,790 | 48.65 | 98 |
| 1990 | 161,545.29 | 57,011 | 75,042 | 110,735 | 48.83 | 2,268 |
| 1991 | 12,551.22 | 4,296 | 5,655 | 8,779 | 49.01 | 179 |
| 1992 | 128,257.61 | 42,507 | 55,951 | 91,546 | 49.20 | 1,861 |
| 1993 | 270,314.56 | 86,572 | 113,952 | 196,910 | 49.38 | 3,988 |
| 1994 | 256,359.07 | 79,187 | 104,232 | 190,581 | 49.56 | 3,845 |
| 1995 | 105,866.13 | 31,445 | 41,390 | 80,356 | 49.74 | 1,616 |
| 1996 | 104,185.42 | 29,696 | 39,088 | 80,725 | 49.92 | 1,617 |
| 1997 | 84,937.16 | 23,148 | 30,469 | 67,209 | 50.10 | 1,341 |
| 1998 | 4,197.88 | 1,090 | 1,435 | 3,393 | 50.28 | 67 |
| 1999 | 13,515.01 | 3,332 | 4,386 | 11,156 | 50.46 | 221 |
| 2000 | 22,802.82 | 5,311 | 6,991 | 19,233 | 50.64 | 380 |
| 2001 | 18,621.67 | 4,077 | 5,366 | 16,048 | 50.82 | 316 |
| 2002 | 13,045.98 | 2,666 | 3,509 | 11,494 | 51.00 | 225 |
| 2003 | 73,978.75 | 14,036 | 18,475 | 66,600 | 51.17 | 1,302 |
| 2004 | 1,593.25 | 278 | 366 | 1,466 | 51.35 | 29 |
| 2005 | 59,500.05 | 9,423 | 12,403 | 56,022 | 51.53 | 1,087 |
| 2006 | 23,263.56 | 3,306 | 4,352 | 22,402 | 51.70 | 433 |
| 2007 | 11,079.31 | 1,385 | 1,823 | 10,918 | 51.88 | 210 |
| 2008 | 1,956.98 | 211 | 278 | 1,973 | 52.05 | 38 |
| 2009 | 27,991,327.69 | 2,506,315 | 3,298,989 | 28,891,038 | 52.23 | 553,150 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 2010 | 3,090,744.95 | 219,553 | 288,991 | 3,265,365 | 52.40 | 62,316 |
| 2011 | 2,046,742.41 | 105,613 | 139,015 | 2,214,738 | 52.58 | 42,121 |
| 2012 | 6,944,584.15 | 219,383 | 288,767 | 7,697,504 | 52.75 | 145,924 |
| 2013 | 3,986,782.38 | 42,914 | 56,486 | 4,528,313 | 52.93 | 85,553 |
| | 52,322,363.23 | 6,557,149 | 8,630,984 | 51,539,734 | | 992,991 |

| | | | | | | |
|--|--------------|-----------|-----------|-----------|-------|--------|
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 1980 | 1,566,107.11 | 933,736 | 1,229,050 | 446,685 | 24.73 | 18,062 |
| 1991 | 25,562.19 | 12,590 | 16,572 | 10,780 | 25.21 | 428 |
| 1993 | 3,927.63 | 1,839 | 2,421 | 1,782 | 25.29 | 70 |
| 1995 | 3,812.26 | 1,683 | 2,215 | 1,864 | 25.38 | 73 |
| 1996 | 193,883.61 | 82,874 | 109,085 | 98,371 | 25.42 | 3,870 |
| 1997 | 3,150.64 | 1,300 | 1,711 | 1,660 | 25.46 | 65 |
| 2001 | 0.01 | 0 | | | | |
| 2002 | 2,763.46 | 900 | 1,185 | 1,772 | 25.67 | 69 |
| 2003 | 11,747.59 | 3,590 | 4,725 | 7,845 | 25.71 | 305 |
| 2007 | 6,775.56 | 1,442 | 1,898 | 5,352 | 25.86 | 207 |
| 2008 | 56,402.50 | 10,476 | 13,789 | 46,561 | 25.90 | 1,798 |
| 2009 | 1,413,375.92 | 221,871 | 292,042 | 1,220,270 | 25.94 | 47,042 |
| 2010 | 41,109.69 | 5,183 | 6,822 | 37,165 | 25.98 | 1,431 |
| 2011 | 509,172.98 | 47,584 | 62,633 | 482,182 | 26.02 | 18,531 |
| 2012 | 59,401.16 | 3,437 | 4,524 | 59,035 | 26.06 | 2,265 |
| 2013 | 73,471.76 | 1,478 | 1,945 | 76,669 | 26.10 | 2,938 |
| | 3,970,664.07 | 1,329,983 | 1,750,618 | 2,497,993 | | 97,154 |

| | | | | | | |
|--|-----------|--------|--------|--------|-------|-----|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -26 | | | | | | |
| 1985 | 3,987.02 | 2,603 | 3,426 | 1,597 | 24.95 | 64 |
| 1988 | 32,239.71 | 19,944 | 26,252 | 14,370 | 25.08 | 573 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -26 | | | | | | |
| 1989 | 677.43 | 411 | 541 | 313 | 25.12 | 12 |
| 1990 | 3,662.18 | 2,173 | 2,860 | 1,754 | 25.17 | 70 |
| 1991 | 93,219.45 | 54,064 | 71,163 | 46,294 | 25.21 | 1,836 |
| 1992 | 298,113.74 | 168,719 | 222,080 | 153,543 | 25.25 | 6,081 |
| 1993 | 325,271.89 | 179,359 | 236,085 | 173,758 | 25.29 | 6,871 |
| 1994 | 498,435.88 | 267,082 | 351,552 | 276,477 | 25.34 | 10,911 |
| 1995 | 1,753.04 | 911 | 1,199 | 1,010 | 25.38 | 40 |
| 1996 | 33,319.39 | 16,771 | 22,075 | 19,907 | 25.42 | 783 |
| 1997 | 15,523.17 | 7,542 | 9,927 | 9,632 | 25.46 | 378 |
| 1998 | 424,204.50 | 198,293 | 261,007 | 273,490 | 25.50 | 10,725 |
| 1999 | 64,217.67 | 28,781 | 37,884 | 43,031 | 25.54 | 1,685 |
| 2000 | 223,003.58 | 95,403 | 125,576 | 155,408 | 25.58 | 6,075 |
| 2001 | 179,516.88 | 72,906 | 95,964 | 130,227 | 25.63 | 5,081 |
| 2002 | 19,089.59 | 7,325 | 9,642 | 14,411 | 25.67 | 561 |
| 2003 | 19,238.51 | 6,924 | 9,114 | 15,127 | 25.71 | 588 |
| 2004 | 41,811.08 | 14,000 | 18,428 | 34,254 | 25.75 | 1,330 |
| 2005 | 19,239.02 | 5,929 | 7,804 | 16,437 | 25.79 | 637 |
| 2006 | 29,144.64 | 8,171 | 10,755 | 25,967 | 25.82 | 1,006 |
| 2007 | 7,391.03 | 1,852 | 2,438 | 6,875 | 25.86 | 266 |
| 2008 | 56,493.40 | 12,356 | 16,264 | 54,918 | 25.90 | 2,120 |
| 2009 | 8,584.22 | 1,587 | 2,089 | 8,727 | 25.94 | 336 |
| 2010 | 26,406.74 | 3,920 | 5,160 | 28,113 | 25.98 | 1,082 |
| 2011 | 672,718.81 | 74,032 | 97,446 | 750,180 | 26.02 | 28,831 |
| 2012 | 2,446,247.85 | 166,689 | 219,408 | 2,862,864 | 26.06 | 109,857 |
| 2013 | 335,956.34 | 7,958 | 10,475 | 412,830 | 26.10 | 15,817 |
| | 5,879,466.76 | 1,425,705 | 1,876,614 | 5,531,514 | | 213,616 |

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -26

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1973 | 4,029,279.06 | 3,054,563 | 4,020,631 | 1,056,260 | 24.41 | 43,272 |
| 1974 | 7,996.05 | 6,005 | 7,904 | 2,171 | 24.45 | 89 |
| 1975 | 18,320.17 | 13,620 | 17,928 | 5,156 | 24.50 | 210 |
| 1976 | 28,981.55 | 21,326 | 28,071 | 8,446 | 24.54 | 344 |
| 1977 | 7,211.89 | 5,248 | 6,908 | 2,179 | 24.59 | 89 |
| 1978 | 79,318.79 | 57,063 | 75,110 | 24,831 | 24.64 | 1,008 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -26 | | | | | | |
| 1979 | 1,246.53 | 886 | 1,166 | 404 | 24.68 | 16 |
| 1980 | 1,114,053.69 | 782,160 | 1,029,534 | 374,173 | 24.73 | 15,130 |
| 1981 | 6,406.91 | 4,440 | 5,844 | 2,228 | 24.77 | 90 |
| 1983 | 49,259.95 | 33,189 | 43,686 | 18,382 | 24.86 | 739 |
| 1984 | 4,466.93 | 2,963 | 3,900 | 1,728 | 24.91 | 69 |
| 1985 | 39,381.71 | 25,711 | 33,843 | 15,778 | 24.95 | 632 |
| 1986 | 759,576.97 | 487,645 | 641,873 | 315,194 | 24.99 | 12,613 |
| 1987 | 27,573.59 | 17,382 | 22,879 | 11,863 | 25.04 | 474 |
| 1988 | 502.67 | 311 | 409 | 224 | 25.08 | 9 |
| 1989 | 88,063.39 | 53,395 | 70,282 | 40,678 | 25.12 | 1,619 |
| 1990 | 141.81 | 84 | 111 | 68 | 25.17 | 3 |
| 1991 | 575,587.59 | 333,821 | 439,399 | 285,842 | 25.21 | 11,338 |
| 1992 | 206,441.87 | 116,837 | 153,789 | 106,328 | 25.25 | 4,211 |
| 1993 | 281,808.77 | 155,393 | 204,539 | 150,540 | 25.29 | 5,953 |
| 1994 | 117,386.23 | 62,900 | 82,793 | 65,113 | 25.34 | 2,570 |
| 1995 | 76,394.43 | 39,719 | 52,281 | 43,976 | 25.38 | 1,733 |
| 1996 | 24,846.44 | 12,506 | 16,461 | 14,845 | 25.42 | 584 |
| 1997 | 57,424.83 | 27,902 | 36,727 | 35,629 | 25.46 | 1,399 |
| 1998 | 64,786.06 | 30,284 | 39,862 | 41,768 | 25.50 | 1,638 |
| 1999 | 10,055.73 | 4,507 | 5,932 | 6,738 | 25.54 | 264 |
| 2000 | 19,129.56 | 8,184 | 10,772 | 13,331 | 25.58 | 521 |
| 2001 | 38,516.64 | 15,643 | 20,590 | 27,941 | 25.63 | 1,090 |
| 2002 | 104,474.96 | 40,087 | 52,765 | 78,873 | 25.67 | 3,073 |
| 2003 | 14,416.15 | 5,188 | 6,829 | 11,336 | 25.71 | 441 |
| 2004 | 240,290.20 | 80,460 | 105,907 | 196,859 | 25.75 | 7,645 |
| 2005 | 6,586.33 | 2,030 | 2,672 | 5,627 | 25.79 | 218 |
| 2006 | 758,145.39 | 212,565 | 279,793 | 675,470 | 25.82 | 26,161 |
| 2007 | 899,959.65 | 225,520 | 296,845 | 837,104 | 25.86 | 32,371 |
| 2008 | 77,724.22 | 16,999 | 22,375 | 75,557 | 25.90 | 2,917 |
| 2009 | 1,932.41 | 357 | 470 | 1,965 | 25.94 | 76 |
| 2011 | 750,203.08 | 82,559 | 108,670 | 836,586 | 26.02 | 32,152 |
| 2012 | 19,810.48 | 1,350 | 1,777 | 23,184 | 26.06 | 890 |
| | 10,607,702.68 | 6,040,802 | 7,951,330 | 5,414,375 | | 213,651 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -26 | | | | | | |
| 1977 | 915,526.39 | 666,252 | 876,968 | 276,595 | 24.59 | 11,248 |
| 1979 | 962.50 | 684 | 900 | 312 | 24.68 | 13 |
| 1981 | 4,718.71 | 3,270 | 4,304 | 1,641 | 24.77 | 66 |
| 1983 | 484.70 | 327 | 430 | 180 | 24.86 | 7 |
| 1984 | 83,525.99 | 55,412 | 72,937 | 32,306 | 24.91 | 1,297 |
| 1986 | 1,967.77 | 1,263 | 1,662 | 817 | 24.99 | 33 |
| 1987 | 3,945.13 | 2,487 | 3,274 | 1,697 | 25.04 | 68 |
| 1988 | 3,073.93 | 1,902 | 2,504 | 1,370 | 25.08 | 55 |
| 1989 | 59,499.22 | 36,076 | 47,486 | 27,483 | 25.12 | 1,094 |
| 1990 | 2,854.37 | 1,694 | 2,230 | 1,367 | 25.17 | 54 |
| 1991 | 34,020.08 | 19,730 | 25,970 | 16,895 | 25.21 | 670 |
| 1992 | 35,014.79 | 19,817 | 26,085 | 18,034 | 25.25 | 714 |
| 1993 | 5,544.16 | 3,057 | 4,024 | 2,962 | 25.29 | 117 |
| 1996 | 42,127.72 | 21,205 | 27,912 | 25,169 | 25.42 | 990 |
| 1997 | 58,410.56 | 28,381 | 37,357 | 36,240 | 25.46 | 1,423 |
| 1998 | 44,335.06 | 20,724 | 27,278 | 28,584 | 25.50 | 1,121 |
| 1999 | 0.01 | | 0 | | | |
| 2000 | 20,292.14 | 8,681 | 11,427 | 14,142 | 25.58 | 553 |
| 2001 | 27,221.92 | 11,055 | 14,551 | 19,748 | 25.63 | 771 |
| 2003 | 15,269.03 | 5,495 | 7,233 | 12,006 | 25.71 | 467 |
| 2004 | 86,786.78 | 29,060 | 38,251 | 71,101 | 25.75 | 2,761 |
| 2010 | 13,481.36 | 2,002 | 2,635 | 14,351 | 25.98 | 552 |
| 2011 | 778,497.42 | 85,672 | 112,768 | 868,139 | 26.02 | 33,364 |
| 2012 | 25,273.38 | 1,722 | 2,267 | 29,578 | 26.06 | 1,135 |
| | 2,262,833.12 | 1,025,968 | 1,350,452 | 1,500,718 | | 58,573 |

MISCELLANEOUS

SURVIVOR CURVE.. IOWA 100-S0.5
NET SALVAGE PERCENT.. -20

| | | | | | | |
|------|----------------|------------|------------|------------|-------|-----------|
| 2012 | 5,097.32 | 91 | 120 | 5,997 | 98.52 | 61 |
| | 5,097.32 | 91 | 120 | 5,997 | | 61 |
| | 100,372,958.91 | 27,637,411 | 36,371,854 | 82,122,562 | | 2,164,054 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.9 2.16

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 2001 | 4,879,609.13 | 1,410,295 | 4,541,945 | 1,411,178 | 38.88 | 36,296 |
| | 4,879,609.13 | 1,410,295 | 4,541,945 | 1,411,178 | | 36,296 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 38.9 0.74 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -14 | | | | | | |
| 2010 | 49,098,223.58 | 3,457,389 | 22,471,710 | 33,500,265 | 52.40 | 639,318 |
| 2011 | 10,402.86 | 532 | 3,458 | 8,401 | 52.58 | 160 |
| 2012 | 278,490.41 | 8,721 | 56,683 | 260,796 | 52.75 | 4,944 |
| 2013 | 503,048.74 | 5,368 | 34,890 | 538,586 | 52.93 | 10,175 |
| | 49,890,165.59 | 3,472,010 | 22,566,741 | 34,308,048 | | 654,597 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.4 | | | | | | 1.31 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2010 | 59,625.00 | 5,332 | 6,419 | 65,131 | 35.52 | 1,834 |
| 2011 | 999,869.95 | 65,523 | 78,875 | 1,120,969 | 35.66 | 31,435 |
| 2012 | 720,641.92 | 28,944 | 34,842 | 829,928 | 35.81 | 23,176 |
| 2013 | 99,878.16 | 1,352 | 1,628 | 118,226 | 35.95 | 3,289 |
| | 1,880,015.03 | 101,151 | 121,763 | 2,134,255 | | 59,734 |
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1969 | 887,251.07 | 586,970 | 706,579 | 358,122 | 24.27 | 14,756 |
| 1970 | 19,908.17 | 12,972 | 15,615 | 8,274 | 24.66 | 336 |
| 1971 | 3,152.76 | 2,023 | 2,435 | 1,348 | 25.05 | 54 |
| 1972 | 7,122.07 | 4,497 | 5,413 | 3,133 | 25.44 | 123 |
| 1973 | 35,952.67 | 22,333 | 26,884 | 16,259 | 25.82 | 630 |
| 1974 | 630.10 | 385 | 463 | 293 | 26.20 | 11 |
| 1975 | 14,243.31 | 8,552 | 10,295 | 6,797 | 26.57 | 256 |
| 1977 | 11,497.51 | 6,662 | 8,020 | 5,777 | 27.30 | 212 |
| 1980 | 28,527.91 | 15,605 | 18,785 | 15,449 | 28.35 | 545 |
| 1981 | 24,492.94 | 13,125 | 15,800 | 13,592 | 28.69 | 474 |
| 1982 | 4,660.39 | 2,445 | 2,943 | 2,649 | 29.02 | 91 |
| 1983 | 288,510.89 | 148,096 | 178,274 | 167,939 | 29.35 | 5,722 |
| 1985 | 2,460.78 | 1,206 | 1,452 | 1,501 | 29.98 | 50 |
| 1986 | 1,400,193.79 | 669,959 | 806,479 | 873,754 | 30.28 | 28,856 |
| 1987 | 51,619.45 | 24,074 | 28,980 | 32,964 | 30.58 | 1,078 |
| 1988 | 1,490.01 | 677 | 815 | 973 | 30.87 | 32 |
| 1989 | 318,627.55 | 140,763 | 169,447 | 212,906 | 31.15 | 6,835 |
| 1990 | 483,206.12 | 207,232 | 249,460 | 330,387 | 31.43 | 10,512 |
| 1992 | 50,485.31 | 20,337 | 24,481 | 36,101 | 31.96 | 1,130 |
| 1993 | 586,842.76 | 228,481 | 275,039 | 429,172 | 32.21 | 13,324 |
| 1994 | 762,427.23 | 286,249 | 344,579 | 570,334 | 32.46 | 17,570 |
| 1995 | 382,900.85 | 138,364 | 166,559 | 292,922 | 32.70 | 8,958 |
| 1996 | 32,489.31 | 11,270 | 13,567 | 25,421 | 32.93 | 772 |
| 1997 | 72,081.79 | 23,945 | 28,824 | 57,674 | 33.15 | 1,740 |
| 1998 | 80,381.23 | 25,481 | 30,673 | 65,784 | 33.37 | 1,971 |
| 1999 | 106,871.41 | 32,205 | 38,768 | 89,478 | 33.58 | 2,665 |
| 2001 | 5,674,066.73 | 1,524,168 | 1,834,753 | 4,974,127 | 33.98 | 146,384 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2002 | 6,712,383.61 | 1,688,138 | 2,032,136 | 6,022,724 | 34.17 | 176,258 |
| 2003 | 551,183.86 | 128,812 | 155,060 | 506,360 | 34.36 | 14,737 |
| 2004 | 783,553.14 | 168,665 | 203,034 | 737,229 | 34.54 | 21,344 |
| 2005 | 786,832.94 | 154,679 | 186,199 | 758,001 | 34.71 | 21,838 |
| 2006 | 2,175,321.76 | 384,771 | 463,177 | 2,147,209 | 34.88 | 61,560 |
| 2007 | 1,824,615.59 | 284,771 | 342,800 | 1,846,739 | 35.05 | 52,689 |
| 2008 | 3,668,870.19 | 494,989 | 595,855 | 3,806,790 | 35.21 | 108,117 |
| 2009 | 3,442,575.08 | 388,446 | 467,601 | 3,663,489 | 35.36 | 103,605 |
| 2010 | 3,845,738.19 | 343,901 | 413,979 | 4,200,907 | 35.52 | 118,269 |
| 2011 | 1,285,939.23 | 84,270 | 101,442 | 1,441,685 | 35.66 | 40,429 |
| 2012 | 4,814,818.49 | 193,382 | 232,788 | 5,544,994 | 35.81 | 154,845 |
| 2013 | 3,745,851.51 | 50,704 | 61,036 | 4,433,986 | 35.95 | 123,338 |
| | 44,969,777.70 | 8,523,604 | 10,260,490 | 43,703,243 | | 1,262,116 |
| HAWTHORN UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2000 | 21,786,473.51 | 6,743,759 | 8,117,959 | 15,411,432 | 27.38 | 562,872 |
| 2001 | 1,685.87 | 494 | 595 | 1,226 | 27.48 | 45 |
| 2002 | 246,297.59 | 67,990 | 81,845 | 184,157 | 27.58 | 6,677 |
| 2003 | 162,330.36 | 41,852 | 50,380 | 124,936 | 27.68 | 4,514 |
| 2004 | 69,356.32 | 16,568 | 19,944 | 54,961 | 27.78 | 1,978 |
| 2005 | 49,067.43 | 10,759 | 12,951 | 40,041 | 27.87 | 1,437 |
| 2006 | 14,508.26 | 2,878 | 3,464 | 12,204 | 27.96 | 436 |
| 2007 | 128,985.07 | 22,733 | 27,365 | 111,938 | 28.05 | 3,991 |
| 2008 | 59,317.67 | 9,105 | 10,960 | 53,103 | 28.13 | 1,888 |
| 2009 | 119,462.96 | 15,383 | 18,518 | 110,502 | 28.22 | 3,916 |
| 2010 | 11,492.79 | 1,183 | 1,424 | 10,988 | 28.30 | 388 |
| 2011 | 125,889.10 | 9,534 | 11,477 | 124,483 | 28.38 | 4,386 |
| 2012 | 311,955.78 | 14,615 | 17,593 | 319,319 | 28.45 | 11,224 |
| 2013 | 153,853.15 | 2,467 | 2,970 | 163,192 | 28.53 | 5,720 |
| | 23,240,675.86 | 6,959,320 | 8,377,446 | 16,722,484 | | 609,472 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 1951 | 0.55 | 1 | 1 | | | |
| 1958 | 283.39 | 290 | 337 | | | |
| 1962 | 5,922.38 | 6,005 | 7,048 | | | |
| 1975 | 7,912.03 | 7,707 | 9,278 | 138 | 7.08 | 19 |
| 1977 | 3,235.95 | 3,125 | 3,762 | 89 | 7.11 | 13 |
| 1980 | 114,406.35 | 108,854 | 131,038 | 5,106 | 7.15 | 714 |
| 1981 | 20,198.97 | 19,115 | 23,011 | 1,026 | 7.16 | 143 |
| 1983 | 3,021.16 | 2,825 | 3,401 | 194 | 7.18 | 27 |
| 1984 | 19,276.11 | 17,909 | 21,559 | 1,380 | 7.19 | 192 |
| 1987 | 1,531,318.78 | 1,391,175 | 1,674,688 | 147,581 | 7.22 | 20,441 |
| 1988 | 2,178.23 | 1,962 | 2,362 | 230 | 7.23 | 32 |
| 1989 | 5,468.40 | 4,883 | 5,878 | 629 | 7.23 | 87 |
| 1990 | 1,750.28 | 1,548 | 1,863 | 219 | 7.24 | 30 |
| 1991 | 149,612.04 | 130,878 | 157,550 | 20,488 | 7.25 | 2,826 |
| 1993 | 544,640.46 | 465,319 | 560,148 | 87,974 | 7.26 | 12,118 |
| 1994 | 233,729.64 | 196,964 | 237,104 | 41,034 | 7.27 | 5,644 |
| 1996 | 422,388.29 | 345,119 | 415,452 | 87,190 | 7.28 | 11,977 |
| 1997 | 5,998,399.32 | 4,812,932 | 5,793,779 | 1,344,316 | 7.29 | 184,405 |
| 1998 | 12,883.00 | 10,140 | 12,206 | 3,124 | 7.29 | 429 |
| 2001 | 170,103.10 | 124,172 | 149,478 | 52,945 | 7.31 | 7,243 |
| 2002 | 124,071.66 | 87,751 | 105,634 | 42,011 | 7.31 | 5,747 |
| 2003 | 36,712.74 | 25,019 | 30,118 | 13,570 | 7.32 | 1,854 |
| 2004 | 58,285.81 | 38,077 | 45,837 | 23,523 | 7.32 | 3,214 |
| 2005 | 22,060.58 | 13,709 | 16,503 | 9,749 | 7.32 | 1,332 |
| 2006 | 181,706.58 | 106,241 | 127,892 | 88,339 | 7.33 | 12,052 |
| 2007 | 404,550.09 | 219,828 | 264,628 | 216,787 | 7.33 | 29,575 |
| 2008 | 483,855.60 | 239,303 | 288,072 | 287,717 | 7.34 | 39,199 |
| 2009 | 289,313.89 | 126,996 | 152,877 | 191,406 | 7.34 | 26,077 |
| 2010 | 840,343.62 | 312,443 | 376,117 | 623,892 | 7.35 | 84,883 |
| 2011 | 405,548.75 | 118,793 | 143,002 | 339,601 | 7.35 | 46,204 |
| 2012 | 2,184,771.19 | 428,382 | 515,684 | 2,084,194 | 7.35 | 283,564 |
| 2013 | 1,278,456.21 | 93,138 | 112,119 | 1,409,244 | 7.36 | 191,473 |
| | 15,556,405.15 | 9,460,603 | 11,388,425 | 7,123,697 | | 971,514 |

KANSAS CITY POWER AND LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 1958 | 1,931.94 | 1,976 | 2,299 | | | |
| 1960 | 3,587,622.10 | 3,654,709 | 4,269,270 | | | |
| 1961 | 5,022.00 | 5,104 | 5,976 | | | |
| 1962 | 2,004.08 | 2,032 | 2,385 | | | |
| 1964 | 299,269.61 | 302,024 | 356,131 | | | |
| 1965 | 16,469.29 | 16,578 | 19,598 | | | |
| 1966 | 4,141.43 | 4,158 | 4,928 | | | |
| 1969 | 945.98 | 941 | 1,126 | | | |
| 1970 | 98.01 | 97 | 117 | | | |
| 1972 | 131,159.22 | 129,220 | 156,079 | | | |
| 1973 | 502,354.96 | 493,199 | 597,802 | | | |
| 1974 | 129.42 | 127 | 154 | | | |
| 1975 | 2,505.21 | 2,440 | 2,970 | 11 | 7.08 | 2 |
| 1977 | 6,984.11 | 6,745 | 8,210 | 101 | 7.11 | 14 |
| 1978 | 1,274.14 | 1,225 | 1,491 | 25 | 7.12 | 4 |
| 1981 | 28,173.40 | 26,662 | 32,454 | 1,073 | 7.16 | 150 |
| 1982 | 507,566.56 | 477,562 | 581,302 | 22,702 | 7.17 | 3,166 |
| 1983 | 126,511.63 | 118,301 | 143,999 | 6,549 | 7.18 | 912 |
| 1985 | 34,432.49 | 31,767 | 38,668 | 2,307 | 7.20 | 320 |
| 1986 | 508,803.03 | 465,913 | 567,123 | 38,353 | 7.21 | 5,319 |
| 1987 | 399,713.17 | 363,132 | 442,015 | 33,644 | 7.22 | 4,660 |
| 1989 | 208,406.21 | 186,089 | 226,513 | 21,490 | 7.23 | 2,972 |
| 1990 | 1,325,205.78 | 1,171,691 | 1,426,216 | 150,778 | 7.24 | 20,826 |
| 1991 | 7,881.77 | 6,895 | 8,393 | 987 | 7.25 | 136 |
| 1992 | 38,507.74 | 33,299 | 40,533 | 5,292 | 7.26 | 729 |
| 1993 | 768,489.59 | 656,567 | 799,193 | 115,310 | 7.26 | 15,883 |
| 1995 | 292,461.65 | 242,956 | 295,733 | 52,296 | 7.27 | 7,193 |
| 1996 | 453,620.23 | 370,638 | 451,151 | 88,657 | 7.28 | 12,178 |
| 1997 | 94,858.51 | 76,112 | 92,646 | 20,236 | 7.29 | 2,776 |
| 1998 | 650,895.31 | 512,298 | 623,584 | 150,981 | 7.29 | 20,711 |
| 1999 | 364,088.51 | 280,175 | 341,037 | 92,228 | 7.30 | 12,634 |
| 2000 | 107,466.13 | 80,712 | 98,245 | 29,640 | 7.30 | 4,060 |
| 2001 | 421,385.44 | 307,604 | 374,425 | 127,024 | 7.31 | 17,377 |
| 2002 | 349,036.38 | 246,861 | 300,486 | 114,867 | 7.31 | 15,714 |
| 2003 | 472,170.18 | 321,779 | 391,679 | 170,204 | 7.32 | 23,252 |
| 2004 | 783,128.14 | 511,607 | 622,743 | 309,180 | 7.32 | 42,238 |
| 2005 | 102,417.05 | 63,643 | 77,468 | 44,408 | 7.32 | 6,067 |
| 2006 | 1,638,086.35 | 957,761 | 1,165,815 | 783,508 | 7.33 | 106,891 |
| 2007 | 150,068.65 | 81,546 | 99,260 | 79,322 | 7.33 | 10,822 |

KANSAS CITY POWER AND LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2008 | 869,718.90 | 430,142 | 523,581 | 511,384 | 7.34 | 69,671 |
| 2009 | 684,062.88 | 300,273 | 365,501 | 448,534 | 7.34 | 61,108 |
| 2010 | 192,016.12 | 71,392 | 86,900 | 141,599 | 7.35 | 19,265 |
| 2011 | 1,560,912.72 | 457,220 | 556,542 | 1,300,945 | 7.35 | 176,999 |
| 2012 | 5,432,076.63 | 1,065,101 | 1,296,472 | 5,167,699 | 7.35 | 703,088 |
| 2013 | 171,035.64 | 12,460 | 15,167 | 188,366 | 7.36 | 25,593 |
| | 23,305,108.29 | 14,548,733 | 17,513,381 | 10,219,698 | | 1,392,730 |

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -19

| | | | | | | |
|------|--------------|-----------|-----------|---------|------|--------|
| 1958 | 1,885.19 | 1,928 | 2,243 | | | |
| 1964 | 5,697,677.27 | 5,750,115 | 6,780,236 | | | |
| 1966 | 1,710.18 | 1,717 | 2,035 | | | |
| 1970 | 2,053.43 | 2,037 | 2,444 | | | |
| 1972 | 131,159.23 | 129,220 | 156,079 | | | |
| 1973 | 420,245.54 | 412,586 | 500,092 | | | |
| 1974 | 85,556.11 | 83,667 | 101,812 | | | |
| 1975 | 1,825.35 | 1,778 | 2,166 | 6 | 7.08 | 1 |
| 1977 | 7,452.53 | 7,197 | 8,768 | 101 | 7.11 | 14 |
| 1978 | 1,279.61 | 1,230 | 1,498 | 24 | 7.12 | 3 |
| 1983 | 374,599.17 | 350,288 | 426,738 | 19,035 | 7.18 | 2,651 |
| 1985 | 19,866.93 | 18,329 | 22,329 | 1,312 | 7.20 | 182 |
| 1987 | 391,377.65 | 355,559 | 433,160 | 32,580 | 7.22 | 4,512 |
| 1988 | 15,374.73 | 13,848 | 16,870 | 1,426 | 7.23 | 197 |
| 1989 | 183,397.61 | 163,759 | 199,499 | 18,744 | 7.23 | 2,593 |
| 1990 | 124,634.52 | 110,197 | 134,248 | 14,068 | 7.24 | 1,943 |
| 1992 | 180,603.16 | 156,172 | 190,257 | 24,661 | 7.26 | 3,397 |
| 1993 | 834,063.56 | 712,591 | 868,114 | 124,421 | 7.26 | 17,138 |
| 1994 | 452,870.81 | 381,634 | 464,926 | 73,991 | 7.27 | 10,178 |
| 1995 | 272,133.73 | 226,069 | 275,409 | 48,430 | 7.27 | 6,662 |
| 1996 | 345,514.38 | 282,308 | 343,922 | 67,240 | 7.28 | 9,236 |
| 1997 | 564,844.50 | 453,214 | 552,128 | 120,037 | 7.29 | 16,466 |
| 1998 | 50,370.99 | 39,645 | 48,298 | 11,644 | 7.29 | 1,597 |
| 1999 | 98,673.54 | 75,932 | 92,504 | 24,917 | 7.30 | 3,413 |
| 2000 | 375,675.20 | 282,149 | 343,728 | 103,325 | 7.30 | 14,154 |

KANSAS CITY POWER AND LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2001 | 12,999.86 | 9,490 | 11,561 | 3,909 | 7.31 | 535 |
| 2002 | 819,507.87 | 579,609 | 706,109 | 269,105 | 7.31 | 36,813 |
| 2003 | 356,304.23 | 242,817 | 295,812 | 128,190 | 7.32 | 17,512 |
| 2004 | 2,576,113.59 | 1,682,939 | 2,050,241 | 1,015,334 | 7.32 | 138,707 |
| 2005 | 463,378.40 | 287,946 | 350,790 | 200,630 | 7.32 | 27,408 |
| 2006 | 616,199.11 | 360,281 | 438,912 | 294,364 | 7.33 | 40,159 |
| 2007 | 1,451,559.56 | 788,763 | 960,911 | 766,445 | 7.33 | 104,563 |
| 2008 | 279,756.26 | 138,361 | 168,558 | 164,352 | 7.34 | 22,391 |
| 2009 | 501,432.03 | 220,106 | 268,144 | 328,560 | 7.34 | 44,763 |
| 2010 | 555,894.55 | 206,684 | 251,793 | 409,722 | 7.35 | 55,744 |
| 2011 | 143,402.69 | 42,005 | 51,173 | 119,477 | 7.35 | 16,255 |
| 2012 | 6,312,260.96 | 1,237,685 | 1,507,810 | 6,003,780 | 7.35 | 816,841 |
| 2013 | 159,267.12 | 11,603 | 14,135 | 175,393 | 7.36 | 23,831 |
| | 24,882,921.15 | 15,821,458 | 19,045,454 | 10,565,222 | | 1,439,859 |

IATAN COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2070
NET SALVAGE PERCENT.. -16

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1980 | 7,766,933.21 | 3,813,511 | 4,590,604 | 4,419,039 | 31.42 | 140,644 |
| 1981 | 44,782.25 | 21,438 | 25,806 | 26,141 | 31.95 | 818 |
| 1982 | 19,620.03 | 9,154 | 11,019 | 11,740 | 32.46 | 362 |
| 1983 | 123,340.95 | 56,015 | 67,429 | 75,646 | 32.98 | 2,294 |
| 1984 | 30,110.65 | 13,309 | 16,021 | 18,907 | 33.48 | 565 |
| 1985 | 83,329.94 | 35,774 | 43,064 | 53,599 | 33.99 | 1,577 |
| 1986 | 78,998.92 | 32,940 | 39,652 | 51,986 | 34.48 | 1,508 |
| 1987 | 94,784.79 | 38,336 | 46,148 | 63,802 | 34.97 | 1,824 |
| 1988 | 1,648.29 | 645 | 776 | 1,136 | 35.46 | 32 |
| 1989 | 28,102.91 | 10,642 | 12,811 | 19,789 | 35.94 | 551 |
| 1990 | 10,083.10 | 3,688 | 4,440 | 7,257 | 36.41 | 199 |
| 1992 | 57,297.66 | 19,478 | 23,447 | 43,018 | 37.32 | 1,153 |
| 1993 | 334,775.44 | 109,329 | 131,607 | 256,732 | 37.77 | 6,797 |
| 1994 | 94,311.28 | 29,535 | 35,553 | 73,848 | 38.21 | 1,933 |
| 1996 | 274,170.78 | 78,406 | 94,383 | 223,655 | 39.06 | 5,726 |
| 1997 | 130,282.89 | 35,459 | 42,685 | 108,444 | 39.47 | 2,748 |
| 1998 | 41,669.23 | 10,753 | 12,944 | 35,392 | 39.88 | 887 |
| 1999 | 13,321.89 | 3,249 | 3,911 | 11,542 | 40.27 | 287 |

KANSAS CITY POWER AND LIGHT COMPANY
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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -16 | | | | | | |
| 2000 | 47,191.53 | 10,823 | 13,028 | 41,714 | 40.66 | 1,026 |
| 2001 | 45,618.20 | 9,804 | 11,802 | 41,115 | 41.03 | 1,002 |
| 2002 | 388,723.76 | 77,707 | 93,542 | 357,378 | 41.40 | 8,632 |
| 2004 | 67,424.49 | 11,391 | 13,712 | 64,500 | 42.12 | 1,531 |
| 2005 | 227,224.30 | 34,758 | 41,841 | 221,739 | 42.46 | 5,222 |
| 2006 | 82,398.44 | 11,268 | 13,564 | 82,018 | 42.80 | 1,916 |
| 2007 | 635,648.85 | 76,323 | 91,876 | 645,477 | 43.13 | 14,966 |
| 2008 | 11,192.14 | 1,152 | 1,387 | 11,596 | 43.45 | 267 |
| 2009 | 92,928,340.68 | 7,941,396 | 9,559,643 | 98,237,232 | 43.76 | 2,244,909 |
| 2010 | 1,387,337.25 | 93,549 | 112,612 | 1,496,699 | 44.07 | 33,962 |
| 2011 | 4,314,321.96 | 210,694 | 253,628 | 4,750,986 | 44.37 | 107,077 |
| 2012 | 169,166.42 | 5,008 | 6,028 | 190,205 | 44.67 | 4,258 |
| 2013 | 696,388.80 | 7,125 | 8,577 | 799,234 | 44.95 | 17,781 |
| | 110,228,541.03 | 12,812,659 | 15,423,541 | 112,441,567 | | 2,612,454 |

IATAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -8

| | | | | | | |
|------|---------------|------------|------------|------------|-------|---------|
| 1980 | 47,797,775.60 | 27,901,474 | 33,587,059 | 18,034,539 | 21.50 | 838,816 |
| 1981 | 107,151.44 | 61,634 | 74,193 | 41,530 | 21.65 | 1,918 |
| 1982 | 31,056.27 | 17,597 | 21,183 | 12,358 | 21.79 | 567 |
| 1983 | 28,856.28 | 16,094 | 19,374 | 11,791 | 21.93 | 538 |
| 1984 | 1,461.17 | 801 | 964 | 614 | 22.07 | 28 |
| 1985 | 24,181.60 | 13,035 | 15,691 | 10,425 | 22.20 | 470 |
| 1986 | 101,827.96 | 53,907 | 64,892 | 45,082 | 22.32 | 2,020 |
| 1987 | 7,945.23 | 4,125 | 4,966 | 3,615 | 22.45 | 161 |
| 1989 | 18,804.69 | 9,366 | 11,275 | 9,035 | 22.68 | 398 |
| 1990 | 933,819.15 | 454,824 | 547,505 | 461,020 | 22.79 | 20,229 |
| 1991 | 49,800.11 | 23,677 | 28,502 | 25,282 | 22.90 | 1,104 |
| 1992 | 466,199.06 | 216,070 | 260,099 | 243,396 | 23.00 | 10,582 |
| 1993 | 288,836.96 | 130,299 | 156,851 | 155,093 | 23.10 | 6,714 |
| 1994 | 207,934.33 | 91,139 | 109,711 | 114,858 | 23.19 | 4,953 |
| 1995 | 95,614.54 | 40,627 | 48,906 | 54,358 | 23.28 | 2,335 |
| 1996 | 629,574.34 | 258,670 | 311,380 | 368,560 | 23.37 | 15,771 |
| 1997 | 259,413.97 | 102,765 | 123,706 | 156,461 | 23.46 | 6,669 |
| 1999 | 68,109.81 | 24,870 | 29,938 | 43,621 | 23.61 | 1,848 |

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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2000 | 539,725.72 | 188,021 | 226,335 | 356,569 | 23.69 | 15,051 |
| 2001 | 203,007.69 | 67,151 | 80,835 | 138,414 | 23.76 | 5,826 |
| 2002 | 1,229,808.80 | 383,954 | 462,194 | 866,000 | 23.83 | 36,341 |
| 2003 | 1,403,794.80 | 411,499 | 495,352 | 1,020,747 | 23.89 | 42,727 |
| 2004 | 527,962.71 | 143,793 | 173,094 | 397,106 | 23.96 | 16,574 |
| 2005 | 895,955.86 | 224,587 | 270,352 | 697,280 | 24.02 | 29,029 |
| 2006 | 349,275.59 | 79,597 | 95,817 | 281,401 | 24.08 | 11,686 |
| 2007 | 3,218,461.52 | 654,519 | 787,893 | 2,688,046 | 24.14 | 111,352 |
| 2008 | 1,632,207.46 | 289,731 | 348,771 | 1,414,014 | 24.20 | 58,430 |
| 2009 | 131,116,915.55 | 19,654,950 | 23,660,111 | 117,946,158 | 24.26 | 4,861,754 |
| 2010 | 1,320,445.39 | 159,436 | 191,925 | 1,234,156 | 24.31 | 50,767 |
| 2011 | 9,313,766.44 | 833,176 | 1,002,955 | 9,055,912 | 24.36 | 371,753 |
| 2012 | 1,783,305.57 | 98,764 | 118,889 | 1,807,081 | 24.42 | 74,000 |
| 2013 | 4,726,988.16 | 90,157 | 108,529 | 4,996,619 | 24.47 | 204,194 |
| | 209,379,983.77 | 52,700,309 | 63,439,243 | 162,691,140 | | 6,804,605 |

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -24

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1987 | 82,139.30 | 48,959 | 58,936 | 42,917 | 22.45 | 1,912 |
| 1988 | 252.77 | 148 | 178 | 135 | 22.57 | 6 |
| 1989 | 1,172.34 | 670 | 807 | 647 | 22.68 | 29 |
| 1991 | 38,235.98 | 20,872 | 25,125 | 22,287 | 22.90 | 973 |
| 1993 | 2,261,023.27 | 1,171,092 | 1,409,729 | 1,393,939 | 23.10 | 60,344 |
| 1996 | 3,694.45 | 1,743 | 2,098 | 2,483 | 23.37 | 106 |
| 1997 | 81,963.46 | 37,280 | 44,877 | 56,758 | 23.46 | 2,419 |
| 1998 | 5,776.45 | 2,526 | 3,041 | 4,122 | 23.54 | 175 |
| 1999 | 114,917.64 | 48,179 | 57,997 | 84,501 | 23.61 | 3,579 |
| 2001 | 122,746.72 | 46,618 | 56,118 | 96,088 | 23.76 | 4,044 |
| 2002 | 1,912.70 | 686 | 826 | 1,546 | 23.83 | 65 |
| 2003 | 28,555.13 | 9,611 | 11,569 | 23,839 | 23.89 | 998 |
| 2004 | 18,798.72 | 5,878 | 7,076 | 16,235 | 23.96 | 678 |
| 2005 | 3,872.34 | 1,114 | 1,341 | 3,461 | 24.02 | 144 |
| 2006 | 26,865.42 | 7,029 | 8,461 | 24,852 | 24.08 | 1,032 |
| 2007 | 43,858.97 | 10,241 | 12,328 | 42,057 | 24.14 | 1,742 |
| 2008 | 14,767.70 | 3,010 | 3,623 | 14,689 | 24.20 | 607 |

KANSAS CITY POWER AND LIGHT COMPANY
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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -24 | | | | | | |
| 2009 | 11,030.50 | 1,898 | 2,285 | 11,393 | 24.26 | 470 |
| 2010 | 161,971.39 | 22,454 | 27,030 | 173,815 | 24.31 | 7,150 |
| 2011 | 635,572.68 | 65,279 | 78,581 | 709,529 | 24.36 | 29,127 |
| 2012 | 159,775.63 | 10,160 | 12,230 | 185,891 | 24.42 | 7,612 |
| 2013 | 950,190.00 | 20,808 | 25,048 | 1,153,187 | 24.47 | 47,127 |
| | 4,769,093.56 | 1,536,255 | 1,849,303 | 4,064,373 | | 170,339 |

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -24

| | | | | | | |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1973 | 11,119,342.35 | 8,140,564 | 9,799,396 | 3,988,588 | 20.34 | 196,096 |
| 1974 | 1,138,223.74 | 823,931 | 991,826 | 419,571 | 20.52 | 20,447 |
| 1975 | 172,868.21 | 123,679 | 148,882 | 65,475 | 20.69 | 3,165 |
| 1976 | 34,587.46 | 24,449 | 29,431 | 13,457 | 20.86 | 645 |
| 1977 | 154,611.55 | 107,914 | 129,904 | 61,814 | 21.03 | 2,939 |
| 1979 | 2,616.33 | 1,778 | 2,140 | 1,104 | 21.35 | 52 |
| 1981 | 47,852.01 | 31,603 | 38,043 | 21,294 | 21.65 | 984 |
| 1982 | 241,162.68 | 156,892 | 188,862 | 110,179 | 21.79 | 5,056 |
| 1983 | 3,729,882.51 | 2,388,517 | 2,875,234 | 1,749,820 | 21.93 | 79,791 |
| 1984 | 86,705.41 | 54,597 | 65,722 | 41,792 | 22.07 | 1,894 |
| 1985 | 17,848.96 | 11,046 | 13,297 | 8,836 | 22.20 | 398 |
| 1986 | 31,199.97 | 18,964 | 22,828 | 15,860 | 22.32 | 711 |
| 1987 | 61,750.96 | 36,806 | 44,306 | 32,265 | 22.45 | 1,437 |
| 1988 | 413,586.25 | 241,582 | 290,810 | 222,037 | 22.57 | 9,838 |
| 1989 | 175,450.45 | 100,327 | 120,771 | 96,788 | 22.68 | 4,268 |
| 1990 | 46,050.40 | 25,752 | 31,000 | 26,103 | 22.79 | 1,145 |
| 1991 | 1,399,673.50 | 764,061 | 919,756 | 815,839 | 22.90 | 35,626 |
| 1992 | 264,544.46 | 140,773 | 169,459 | 158,576 | 23.00 | 6,895 |
| 1993 | 6,071,917.54 | 3,144,938 | 3,785,793 | 3,743,384 | 23.10 | 162,051 |
| 1994 | 913,515.34 | 459,719 | 553,398 | 579,361 | 23.19 | 24,983 |
| 1995 | 190,685.70 | 93,027 | 111,983 | 124,467 | 23.28 | 5,347 |
| 1996 | 616,642.46 | 290,891 | 350,167 | 414,470 | 23.37 | 17,735 |
| 1997 | 1,408,839.86 | 640,785 | 771,360 | 975,601 | 23.46 | 41,586 |
| 1998 | 1,500,192.39 | 655,902 | 789,558 | 1,070,681 | 23.54 | 45,483 |
| 1999 | 786,918.41 | 329,911 | 397,138 | 578,641 | 23.61 | 24,508 |
| 2000 | 3,077,112.71 | 1,230,766 | 1,481,564 | 2,334,056 | 23.69 | 98,525 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -24 | | | | | | |
| 2001 | 4,067,147.34 | 1,544,651 | 1,859,410 | 3,183,853 | 23.76 | 134,001 |
| 2002 | 1,281,986.02 | 459,540 | 553,182 | 1,036,481 | 23.83 | 43,495 |
| 2003 | 520,873.28 | 175,306 | 211,029 | 434,854 | 23.89 | 18,202 |
| 2004 | 122,211.89 | 38,216 | 46,003 | 105,539 | 23.96 | 4,405 |
| 2005 | 1,207,504.29 | 347,525 | 418,341 | 1,078,964 | 24.02 | 44,919 |
| 2006 | 1,328,779.00 | 347,678 | 418,526 | 1,229,160 | 24.08 | 51,045 |
| 2007 | 20,063,862.49 | 4,684,751 | 5,639,380 | 19,239,810 | 24.14 | 797,010 |
| 2008 | 456,089.20 | 92,954 | 111,896 | 453,655 | 24.20 | 18,746 |
| 2009 | 1,403,024.54 | 241,477 | 290,684 | 1,449,067 | 24.26 | 59,731 |
| 2010 | 453,363.71 | 62,851 | 75,658 | 486,513 | 24.31 | 20,013 |
| 2011 | 25,208,654.39 | 2,589,161 | 3,116,764 | 28,141,968 | 24.36 | 1,155,253 |
| 2012 | 3,965,461.48 | 252,153 | 303,535 | 4,613,637 | 24.42 | 188,929 |
| 2013 | 4,845,150.65 | 106,101 | 127,722 | 5,880,265 | 24.47 | 240,305 |
| | 98,627,889.89 | 30,981,538 | 37,294,759 | 85,003,824 | | 3,567,659 |

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -24

| | | | | | | |
|------|---------------|------------|------------|------------|-------|---------|
| 1977 | 38,350,034.42 | 26,767,220 | 32,221,675 | 15,332,368 | 21.03 | 729,071 |
| 1979 | 162,641.48 | 110,528 | 133,051 | 68,625 | 21.35 | 3,214 |
| 1980 | 15,661.24 | 10,496 | 12,635 | 6,785 | 21.50 | 316 |
| 1981 | 49,009.63 | 32,367 | 38,963 | 21,809 | 21.65 | 1,007 |
| 1983 | 32,276.59 | 20,669 | 24,881 | 15,142 | 21.93 | 690 |
| 1984 | 14,622.74 | 9,208 | 11,084 | 7,048 | 22.07 | 319 |
| 1985 | 160,739.70 | 99,479 | 119,750 | 79,567 | 22.20 | 3,584 |
| 1986 | 30,951.96 | 18,813 | 22,647 | 15,734 | 22.32 | 705 |
| 1987 | 230,157.20 | 137,184 | 165,138 | 120,256 | 22.45 | 5,357 |
| 1988 | 15,264.97 | 8,916 | 10,733 | 8,196 | 22.57 | 363 |
| 1989 | 79,620.71 | 45,529 | 54,807 | 43,923 | 22.68 | 1,937 |
| 1990 | 180,766.92 | 101,088 | 121,687 | 102,464 | 22.79 | 4,496 |
| 1991 | 1,881,167.40 | 1,026,901 | 1,236,156 | 1,096,491 | 22.90 | 47,882 |
| 1992 | 782,752.81 | 416,529 | 501,407 | 469,207 | 23.00 | 20,400 |
| 1993 | 436,458.57 | 226,063 | 272,129 | 269,080 | 23.10 | 11,648 |
| 1994 | 743,089.02 | 373,953 | 450,155 | 471,276 | 23.19 | 20,322 |
| 1995 | 849,735.23 | 414,546 | 499,020 | 554,652 | 23.28 | 23,825 |
| 1996 | 407,840.08 | 192,392 | 231,596 | 274,125 | 23.37 | 11,730 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -24 | | | | | | |
| 1997 | 985,622.35 | 448,293 | 539,643 | 682,528 | 23.46 | 29,093 |
| 1998 | 158,951.11 | 69,495 | 83,656 | 113,443 | 23.54 | 4,819 |
| 1999 | 1,242,148.96 | 520,763 | 626,881 | 913,384 | 23.61 | 38,686 |
| 2000 | 158,961.83 | 63,581 | 76,537 | 120,576 | 23.69 | 5,090 |
| 2001 | 721,657.75 | 274,076 | 329,925 | 564,930 | 23.76 | 23,777 |
| 2002 | 534,622.40 | 191,640 | 230,691 | 432,241 | 23.83 | 18,139 |
| 2003 | 324,065.30 | 109,068 | 131,293 | 270,548 | 23.89 | 11,325 |
| 2004 | 558,263.50 | 174,571 | 210,144 | 482,103 | 23.96 | 20,121 |
| 2005 | 447,948.95 | 128,921 | 155,192 | 400,265 | 24.02 | 16,664 |
| 2006 | 2,273,441.32 | 594,851 | 716,066 | 2,103,001 | 24.08 | 87,334 |
| 2007 | 389,740.37 | 91,001 | 109,545 | 373,733 | 24.14 | 15,482 |
| 2008 | 314,630.79 | 64,124 | 77,191 | 312,951 | 24.20 | 12,932 |
| 2009 | 1,051,126.70 | 180,912 | 217,777 | 1,085,620 | 24.26 | 44,749 |
| 2010 | 1,142,509.40 | 158,388 | 190,663 | 1,226,048 | 24.31 | 50,434 |
| 2011 | 859,946.60 | 88,324 | 106,322 | 960,012 | 24.36 | 39,409 |
| 2012 | 335,979.08 | 21,364 | 25,717 | 390,897 | 24.42 | 16,007 |
| 2013 | 12,956,809.25 | 283,733 | 341,550 | 15,724,893 | 24.47 | 642,619 |
| | 68,879,216.33 | 33,474,986 | 40,296,307 | 45,113,921 | | 1,963,546 |
| | 625,719,627.76 | 186,920,616 | 225,010,112 | 499,783,424 | | 20,854,028 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 24.0 3.33 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2006 | 11,431,415.78 | 2,345,727 | 2,825,979 | 5,747,583 | 18.16 | 316,497 |
| | 11,431,415.78 | 2,345,727 | 2,825,979 | 5,747,583 | | 316,497 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 18.2 2.77 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2007 | 410.13 | 64 | 77 | 415 | 35.05 | 12 |
| | 410.13 | 64 | 77 | 415 | | 12 |
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -23 | | | | | | |
| 1973 | 7,227,841.89 | 5,248,890 | 6,318,476 | 2,571,770 | 20.34 | 126,439 |
| 1974 | 762,231.77 | 547,311 | 658,839 | 278,706 | 20.52 | 13,582 |
| 1975 | 99,721.04 | 70,771 | 85,192 | 37,465 | 20.69 | 1,811 |
| 1976 | 782,320.77 | 548,552 | 660,332 | 301,922 | 20.86 | 14,474 |
| 1977 | 1,048,987.92 | 726,259 | 874,251 | 416,004 | 21.03 | 19,781 |
| 1978 | 669.56 | 458 | 551 | 272 | 21.19 | 13 |
| 1979 | 49,401.22 | 33,301 | 40,087 | 20,677 | 21.35 | 968 |
| 1980 | 151,023.14 | 100,402 | 120,861 | 64,897 | 21.50 | 3,018 |
| 1981 | 167,134.08 | 109,489 | 131,800 | 73,775 | 21.65 | 3,408 |
| 1982 | 18,624.14 | 12,019 | 14,468 | 8,440 | 21.79 | 387 |
| 1983 | 306,416.98 | 194,639 | 234,301 | 142,592 | 21.93 | 6,502 |
| 1984 | 27,389.09 | 17,107 | 20,593 | 13,096 | 22.07 | 593 |
| 1985 | 6,814.99 | 4,184 | 5,037 | 3,346 | 22.20 | 151 |
| 1986 | 4,951.14 | 2,985 | 3,593 | 2,497 | 22.32 | 112 |
| 1987 | 11,267.90 | 6,662 | 8,020 | 5,840 | 22.45 | 260 |
| 1988 | 910,826.92 | 527,737 | 635,276 | 485,041 | 22.57 | 21,491 |
| 1989 | 139,364.27 | 79,049 | 95,157 | 76,261 | 22.68 | 3,362 |
| 1990 | 7,392.75 | 4,101 | 4,937 | 4,156 | 22.79 | 182 |
| 1991 | 186,436.01 | 100,952 | 121,523 | 107,793 | 22.90 | 4,707 |
| 1992 | 143,046.34 | 75,506 | 90,892 | 85,055 | 23.00 | 3,698 |
| 1993 | 438,444.26 | 225,260 | 271,162 | 268,124 | 23.10 | 11,607 |
| 1994 | 404,547.72 | 201,943 | 243,094 | 254,500 | 23.19 | 10,975 |
| 1995 | 2,112,659.75 | 1,022,356 | 1,230,685 | 1,367,886 | 23.28 | 58,758 |
| 1996 | 87,838.97 | 41,102 | 49,478 | 58,564 | 23.37 | 2,506 |
| 1997 | 75,870.82 | 34,230 | 41,205 | 52,116 | 23.46 | 2,221 |
| 1998 | 143,685.81 | 62,314 | 75,012 | 101,722 | 23.54 | 4,321 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -23 | | | | | | |
| 1999 | 50,397.68 | 20,959 | 25,230 | 36,759 | 23.61 | 1,557 |
| 2000 | 744,293.99 | 295,298 | 355,472 | 560,010 | 23.69 | 23,639 |
| 2001 | 914,883.79 | 344,659 | 414,891 | 710,416 | 23.76 | 29,900 |
| 2002 | 489,975.00 | 174,220 | 209,721 | 392,948 | 23.83 | 16,490 |
| 2003 | 158,252.82 | 52,832 | 63,598 | 131,053 | 23.89 | 5,486 |
| 2004 | 124,468.41 | 38,608 | 46,475 | 106,621 | 23.96 | 4,450 |
| 2005 | 157,557.23 | 44,980 | 54,146 | 139,650 | 24.02 | 5,814 |
| 2006 | 28,269.11 | 7,337 | 8,832 | 25,939 | 24.08 | 1,077 |
| 2007 | 146,547.20 | 33,942 | 40,858 | 139,395 | 24.14 | 5,774 |
| 2008 | 247,605.28 | 50,057 | 60,257 | 244,297 | 24.20 | 10,095 |
| | 18,377,159.76 | 11,060,471 | 13,314,304 | 9,289,603 | | 419,609 |
| | 18,377,569.89 | 11,060,535 | 13,314,381 | 9,290,018 | | 419,621 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 | | | | | | 2.28 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2001 | 121,371,376.21 | 32,602,779 | 108,453,297 | 37,192,354 | 33.98 | 1,094,537 |
| 2003 | 1,057.08 | 247 | 822 | 447 | 34.36 | 13 |
| 2004 | 21,376.47 | 4,601 | 15,305 | 10,347 | 34.54 | 300 |
| | 121,393,809.76 | 32,607,627 | 108,469,424 | 37,203,148 | | 1,094,850 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 34.0 0.90 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 2010 | 331,365,113.01 | 22,151,592 | 164,458,601 | 216,611,279 | 44.07 | 4,915,164 |
| 2011 | 673,100.05 | 32,588 | 241,941 | 532,124 | 44.37 | 11,993 |
| 2012 | 491,794.94 | 14,433 | 107,154 | 458,410 | 44.67 | 10,262 |
| 2013 | 209,215.76 | 2,122 | 15,754 | 224,844 | 44.95 | 5,002 |
| | 332,739,223.76 | 22,200,735 | 164,823,450 | 217,826,657 | | 4,942,421 |
| | 332,739,223.76 | 22,200,735 | 164,823,450 | 217,826,657 | | 4,942,421 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.1 1.49 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2009 | 16,961.39 | 1,951 | 2,295 | 17,889 | 36.92 | 485 |
| 2010 | 119,470.56 | 10,906 | 12,830 | 129,340 | 37.07 | 3,489 |
| 2011 | 140,052.73 | 9,343 | 10,991 | 155,671 | 37.21 | 4,184 |
| 2012 | 134,416.87 | 5,499 | 6,469 | 153,487 | 37.35 | 4,109 |
| 2013 | 6,140.41 | 85 | 100 | 7,207 | 37.48 | 192 |
| | 417,041.96 | 27,784 | 32,686 | 463,594 | | 12,459 |
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1951 | 29,009.99 | 23,995 | 28,229 | 6,003 | 17.91 | 335 |
| 1953 | 843.41 | 683 | 804 | 192 | 18.74 | 10 |
| 1955 | 713.13 | 566 | 666 | 176 | 19.57 | 9 |
| 1969 | 7,377,483.83 | 4,905,684 | 5,771,237 | 2,934,194 | 25.53 | 114,931 |
| 1970 | 115,449.07 | 75,636 | 88,981 | 47,249 | 25.94 | 1,821 |
| 1971 | 6,320.90 | 4,078 | 4,798 | 2,661 | 26.36 | 101 |
| 1972 | 8,264.79 | 5,250 | 6,176 | 3,576 | 26.76 | 134 |
| 1973 | 6,427.90 | 4,018 | 4,727 | 2,858 | 27.16 | 105 |
| 1976 | 4,741.69 | 2,818 | 3,315 | 2,280 | 28.34 | 80 |
| 1977 | 4,342.23 | 2,534 | 2,981 | 2,143 | 28.72 | 75 |
| 1978 | 4,055.76 | 2,325 | 2,735 | 2,051 | 29.09 | 71 |
| 1980 | 14,738.44 | 8,129 | 9,563 | 7,828 | 29.82 | 263 |
| 1982 | 8,247.19 | 4,366 | 5,136 | 4,595 | 30.52 | 151 |
| 1983 | 250,861.99 | 130,008 | 152,946 | 143,071 | 30.85 | 4,638 |
| 1984 | 67,357.43 | 34,134 | 40,157 | 39,325 | 31.18 | 1,261 |
| 1986 | 5,917.89 | 2,860 | 3,365 | 3,618 | 31.82 | 114 |
| 1988 | 13,323.79 | 6,116 | 7,195 | 8,527 | 32.42 | 263 |
| 1989 | 1,926,960.79 | 860,616 | 1,012,462 | 1,261,352 | 32.71 | 38,562 |
| 1990 | 162,758.98 | 70,607 | 83,065 | 108,991 | 32.99 | 3,304 |
| 1992 | 174,836.06 | 71,279 | 83,855 | 122,451 | 33.53 | 3,652 |
| 1993 | 15,333.55 | 6,042 | 7,108 | 10,986 | 33.79 | 325 |
| 1994 | 115,893.61 | 44,060 | 51,834 | 84,921 | 34.04 | 2,495 |
| 1995 | 43,269.09 | 15,834 | 18,628 | 32,430 | 34.28 | 946 |
| 1996 | 50,415.26 | 17,720 | 20,846 | 38,644 | 34.51 | 1,120 |
| 1998 | 49,038.18 | 15,738 | 18,515 | 39,350 | 34.96 | 1,126 |
| 1999 | 52,862.46 | 16,133 | 18,979 | 43,398 | 35.17 | 1,234 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 2001 | 27,626,899.79 | 7,511,632 | 8,836,975 | 23,762,766 | 35.57 | 668,056 |
| 2002 | 10,657.96 | 2,714 | 3,193 | 9,384 | 35.76 | 262 |
| 2003 | 84,378.31 | 19,975 | 23,499 | 76,067 | 35.94 | 2,116 |
| 2004 | 281,855.87 | 61,473 | 72,319 | 260,271 | 36.12 | 7,206 |
| 2005 | 56,226.01 | 11,187 | 13,161 | 53,186 | 36.29 | 1,466 |
| 2006 | 716,489.57 | 128,087 | 150,687 | 694,771 | 36.46 | 19,056 |
| 2007 | 285,328.87 | 45,072 | 53,024 | 283,664 | 36.62 | 7,746 |
| 2008 | 868,205.45 | 118,512 | 139,422 | 885,060 | 36.77 | 24,070 |
| 2009 | 318,632.93 | 36,339 | 42,751 | 333,236 | 36.92 | 9,026 |
| 2010 | 486,621.84 | 44,048 | 51,820 | 522,394 | 37.07 | 14,092 |
| 2011 | 448,074.90 | 29,641 | 34,871 | 493,858 | 37.21 | 13,272 |
| 2012 | 997,227.46 | 40,456 | 47,594 | 1,129,134 | 37.35 | 30,231 |
| 2013 | 125,939.41 | 1,724 | 2,028 | 146,580 | 37.48 | 3,911 |
| | 42,816,005.78 | 14,382,089 | 16,919,648 | 33,603,239 | | 977,636 |

| | | | | | | |
|---------------------------------------|--------------|-----------|-----------|-----------|-------|---------|
| HAWTHORN UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 8,440,701.53 | 2,606,974 | 3,066,946 | 5,795,791 | 28.34 | 204,509 |
| 2001 | 27,754.86 | 8,110 | 9,541 | 19,602 | 28.45 | 689 |
| 2009 | 100,099.24 | 12,822 | 15,084 | 90,020 | 29.15 | 3,088 |
| 2011 | 238,297.52 | 17,998 | 21,174 | 229,039 | 29.29 | 7,820 |
| 2012 | 464,767.36 | 21,755 | 25,593 | 462,412 | 29.36 | 15,750 |
| 2013 | 245,913.15 | 3,974 | 4,675 | 253,534 | 29.43 | 8,615 |
| | 9,517,533.66 | 2,671,633 | 3,143,013 | 6,850,397 | | 240,471 |

| | | | | | | |
|---------------------------------------|----------|-------|-------|-----|------|----|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1951 | 444.30 | 460 | 524 | | | |
| 1973 | 159.57 | 157 | 185 | 4 | 7.13 | 1 |
| 1978 | 8,209.23 | 7,886 | 9,279 | 408 | 7.19 | 57 |
| 1987 | 820.01 | 744 | 875 | 92 | 7.28 | 13 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1998 | 0.01 | | 0 | | | |
| 2009 | 11,553.97 | 5,055 | 5,948 | 7,686 | 7.40 | 1,039 |
| 2010 | 3,036.97 | 1,128 | 1,327 | 2,256 | 7.40 | 305 |
| 2011 | 17,024.50 | 4,981 | 5,861 | 14,228 | 7.40 | 1,923 |
| 2012 | 450,606.41 | 87,520 | 102,975 | 428,740 | 7.41 | 57,860 |
| | 491,854.97 | 107,931 | 126,974 | 453,415 | | 61,198 |
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1960 | 2,082,616.92 | 2,120,812 | 2,457,488 | | | |
| 1962 | 6,588.18 | 6,678 | 7,774 | | | |
| 1963 | 1,332.92 | 1,348 | 1,573 | | | |
| 1965 | 285.51 | 287 | 337 | | | |
| 1966 | 1,429.40 | 1,434 | 1,687 | | | |
| 1971 | 3,390.08 | 3,350 | 3,977 | 24 | 7.10 | 3 |
| 1975 | 11,839.88 | 11,523 | 13,678 | 293 | 7.16 | 41 |
| 1977 | 13,701.10 | 13,223 | 15,696 | 471 | 7.18 | 66 |
| 1986 | 4,784.10 | 4,378 | 5,197 | 448 | 7.27 | 62 |
| 1989 | 5,412.89 | 4,827 | 5,730 | 657 | 7.30 | 90 |
| 1991 | 230,362.74 | 201,340 | 238,998 | 32,830 | 7.31 | 4,491 |
| 1992 | 88,271.82 | 76,252 | 90,514 | 13,647 | 7.32 | 1,864 |
| 1993 | 79,618.45 | 67,949 | 80,658 | 13,292 | 7.32 | 1,816 |
| 1994 | 29,085.06 | 24,486 | 29,066 | 5,255 | 7.33 | 717 |
| 1996 | 50,102.89 | 40,896 | 48,545 | 10,576 | 7.34 | 1,441 |
| 1999 | 24,991.81 | 19,209 | 22,802 | 6,689 | 7.36 | 909 |
| 2000 | 172,268.40 | 129,174 | 153,335 | 49,942 | 7.36 | 6,786 |
| 2001 | 69,040.82 | 50,369 | 59,790 | 21,678 | 7.36 | 2,945 |
| 2002 | 12,886.56 | 9,099 | 10,801 | 4,405 | 7.37 | 598 |
| 2003 | 2,821,865.39 | 1,921,861 | 2,281,323 | 1,048,478 | 7.37 | 142,263 |
| 2004 | 15,060.79 | 9,818 | 11,654 | 6,117 | 7.38 | 829 |
| 2005 | 374,325.21 | 232,208 | 275,640 | 166,064 | 7.38 | 22,502 |
| 2006 | 46,502.28 | 27,117 | 32,189 | 22,684 | 7.39 | 3,070 |
| 2007 | 6,624.95 | 3,591 | 4,263 | 3,555 | 7.39 | 481 |
| 2008 | 11,088.37 | 5,483 | 6,509 | 6,576 | 7.39 | 890 |
| 2009 | 102,224.25 | 44,722 | 53,087 | 67,538 | 7.40 | 9,127 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 2010 | 290,571.34 | 107,940 | 128,129 | 214,745 | 7.40 | 29,020 |
| 2011 | 1,841,179.52 | 538,738 | 639,503 | 1,533,089 | 7.40 | 207,174 |
| 2012 | 5,002.86 | 972 | 1,154 | 4,750 | 7.41 | 641 |
| | 8,402,454.49 | 5,679,084 | 6,681,095 | 3,233,801 | | 437,826 |
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1964 | 2,729,746.59 | 2,753,558 | 3,221,101 | | | |
| 1965 | 106,095.18 | 106,746 | 125,192 | | | |
| 1973 | 115.51 | 113 | 133 | 3 | 7.13 | |
| 1977 | 1,147.66 | 1,108 | 1,308 | 46 | 7.18 | 6 |
| 1980 | 8,453.73 | 8,037 | 9,486 | 489 | 7.22 | 68 |
| 1984 | 4,798.42 | 4,453 | 5,256 | 406 | 7.26 | 56 |
| 1986 | 4,784.09 | 4,378 | 5,168 | 478 | 7.27 | 66 |
| 1989 | 5,300.19 | 4,727 | 5,580 | 675 | 7.30 | 92 |
| 1992 | 15,079.58 | 13,026 | 15,375 | 2,419 | 7.32 | 330 |
| 1993 | 50,371.71 | 42,989 | 50,742 | 8,696 | 7.32 | 1,188 |
| 1994 | 15,303.02 | 12,883 | 15,206 | 2,851 | 7.33 | 389 |
| 1997 | 35,639.85 | 28,563 | 33,714 | 8,341 | 7.35 | 1,135 |
| 1998 | 830.46 | 653 | 771 | 209 | 7.35 | 28 |
| 1999 | 51,670.76 | 39,714 | 46,876 | 14,095 | 7.36 | 1,915 |
| 2000 | 28,105.66 | 21,075 | 24,876 | 8,289 | 7.36 | 1,126 |
| 2001 | 16,280.56 | 11,877 | 14,019 | 5,192 | 7.36 | 705 |
| 2002 | 2,435,313.56 | 1,719,518 | 2,029,635 | 844,035 | 7.37 | 114,523 |
| 2003 | 591,847.53 | 403,084 | 475,781 | 222,599 | 7.37 | 30,203 |
| 2004 | 155,840.21 | 101,593 | 119,915 | 63,976 | 7.38 | 8,669 |
| 2005 | 117,416.64 | 72,838 | 85,974 | 52,577 | 7.38 | 7,124 |
| 2006 | 2,610,337.30 | 1,522,172 | 1,796,698 | 1,283,500 | 7.39 | 173,681 |
| 2007 | 934,032.42 | 506,332 | 597,650 | 504,509 | 7.39 | 68,269 |
| 2010 | 117,104.93 | 43,502 | 51,348 | 86,836 | 7.40 | 11,735 |
| 2011 | 210,144.25 | 61,489 | 72,579 | 175,392 | 7.40 | 23,702 |
| 2012 | 763,318.54 | 148,258 | 174,997 | 725,719 | 7.41 | 97,938 |
| 2013 | 28,817.30 | 2,109 | 2,489 | 31,515 | 7.41 | 4,253 |
| | 11,037,895.65 | 7,634,795 | 8,981,870 | 4,042,847 | | 547,201 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -12 | | | | | | |
| 2009 | 3,207,339.55 | 273,260 | 321,474 | 3,270,747 | 46.40 | 70,490 |
| 2012 | 3,349.46 | 99 | 116 | 3,635 | 47.31 | 77 |
| | 3,210,689.01 | 273,359 | 321,590 | 3,274,382 | | 70,567 |
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 1980 | 17,834,872.07 | 10,534,371 | 12,393,044 | 6,690,269 | 22.26 | 300,551 |
| 1981 | 6,197.72 | 3,609 | 4,246 | 2,386 | 22.40 | 107 |
| 1983 | 15,357.45 | 8,668 | 10,197 | 6,235 | 22.69 | 275 |
| 1986 | 138,137.90 | 74,032 | 87,094 | 60,713 | 23.07 | 2,632 |
| 1988 | 19,720.05 | 10,161 | 11,954 | 9,147 | 23.31 | 392 |
| 1989 | 22,572.13 | 11,387 | 13,396 | 10,756 | 23.42 | 459 |
| 1990 | 276,840.02 | 136,607 | 160,710 | 135,509 | 23.52 | 5,761 |
| 1992 | 817,467.67 | 383,972 | 451,720 | 422,971 | 23.72 | 17,832 |
| 1993 | 46,032.43 | 21,038 | 24,750 | 24,505 | 23.82 | 1,029 |
| 1994 | 12,309.37 | 5,466 | 6,430 | 6,741 | 23.91 | 282 |
| 1996 | 24,090.75 | 10,031 | 11,801 | 13,976 | 24.08 | 580 |
| 1997 | 23,726.86 | 9,530 | 11,211 | 14,176 | 24.16 | 587 |
| 1998 | 4,569.02 | 1,764 | 2,075 | 2,814 | 24.24 | 116 |
| 1999 | 2,347.05 | 868 | 1,021 | 1,490 | 24.31 | 61 |
| 2000 | 236,642.43 | 83,569 | 98,314 | 154,894 | 24.38 | 6,353 |
| 2001 | 47,926.20 | 16,061 | 18,895 | 32,386 | 24.45 | 1,325 |
| 2002 | 2,102.63 | 665 | 782 | 1,467 | 24.52 | 60 |
| 2003 | 90,836.91 | 26,949 | 31,704 | 65,492 | 24.58 | 2,664 |
| 2004 | 32,200.37 | 8,873 | 10,439 | 24,016 | 24.65 | 974 |
| 2005 | 538,669.14 | 136,843 | 160,987 | 415,389 | 24.70 | 16,817 |
| 2006 | 79,169.22 | 18,252 | 21,472 | 63,239 | 24.76 | 2,554 |
| 2007 | 1,213,091.91 | 249,633 | 293,678 | 1,004,330 | 24.82 | 40,465 |
| 2008 | 623,777.45 | 112,097 | 131,875 | 535,567 | 24.87 | 21,535 |
| 2009 | 6,977,168.19 | 1,059,140 | 1,246,014 | 6,219,556 | 24.92 | 249,581 |
| 2010 | 65,053.39 | 7,951 | 9,354 | 60,253 | 24.97 | 2,413 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 2011 | 451,889.35 | 40,708 | 47,890 | 435,631 | 25.02 | 17,411 |
| 2012 | 236,650.92 | 13,210 | 15,541 | 237,676 | 25.07 | 9,480 |
| 2013 | 2,228,475.70 | 43,803 | 51,532 | 2,332,937 | 25.11 | 92,909 |
| | 32,067,894.30 | 13,029,258 | 15,328,126 | 18,984,521 | | 795,205 |

LACYGNE COMMON

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5

PROBABLE RETIREMENT YEAR.. 6-2040

NET SALVAGE PERCENT.. -23

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 1993 | 27,758.36 | 14,583 | 17,156 | 16,986 | 23.82 | 713 |
| 1998 | 2,773.03 | 1,230 | 1,447 | 1,964 | 24.24 | 81 |
| 2009 | 2,723.84 | 475 | 559 | 2,792 | 24.92 | 112 |
| 2011 | 599.59 | 62 | 73 | 665 | 25.02 | 27 |
| 2013 | 5,985.67 | 135 | 159 | 7,204 | 25.11 | 287 |
| | 39,840.49 | 16,485 | 19,394 | 29,610 | | 1,220 |

LACYGNE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5

PROBABLE RETIREMENT YEAR.. 6-2040

NET SALVAGE PERCENT.. -23

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1973 | 5,754,301.24 | 4,265,855 | 5,018,518 | 2,059,273 | 21.08 | 97,688 |
| 1974 | 19,460.25 | 14,267 | 16,784 | 7,152 | 21.26 | 336 |
| 1975 | 20,124.74 | 14,581 | 17,154 | 7,600 | 21.44 | 354 |
| 1976 | 20,993.01 | 15,030 | 17,682 | 8,140 | 21.61 | 377 |
| 1979 | 9,178.04 | 6,321 | 7,436 | 3,853 | 22.10 | 174 |
| 1981 | 36,252.61 | 24,268 | 28,550 | 16,041 | 22.40 | 716 |
| 1983 | 1,742,502.41 | 1,130,558 | 1,330,032 | 813,246 | 22.69 | 35,842 |
| 1984 | 10,716.65 | 6,841 | 8,048 | 5,133 | 22.82 | 225 |
| 1985 | 2,938.06 | 1,843 | 2,168 | 1,446 | 22.95 | 63 |
| 1986 | 307,848.79 | 189,656 | 223,119 | 155,535 | 23.07 | 6,742 |
| 1989 | 182,851.36 | 106,032 | 124,740 | 100,167 | 23.42 | 4,277 |
| 1990 | 26,464.56 | 15,012 | 17,661 | 14,891 | 23.52 | 633 |
| 1993 | 303,953.51 | 159,688 | 187,863 | 186,000 | 23.82 | 7,809 |
| 1994 | 279,978.75 | 142,905 | 168,119 | 176,255 | 23.91 | 7,372 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -23 | | | | | | |
| 1995 | 7,357.91 | 3,640 | 4,282 | 4,768 | 24.00 | 199 |
| 1996 | 33,342.97 | 15,959 | 18,775 | 22,237 | 24.08 | 923 |
| 1997 | 43,729.58 | 20,191 | 23,753 | 30,034 | 24.16 | 1,243 |
| 1998 | 616,719.25 | 273,660 | 321,944 | 436,620 | 24.24 | 18,012 |
| 1999 | 15,854.81 | 6,744 | 7,934 | 11,568 | 24.31 | 476 |
| 2000 | 79,443.42 | 32,250 | 37,940 | 59,775 | 24.38 | 2,452 |
| 2001 | 193,538.04 | 74,558 | 87,713 | 150,339 | 24.45 | 6,149 |
| 2002 | 68,688.22 | 24,974 | 29,380 | 55,106 | 24.52 | 2,247 |
| 2003 | 22,594.99 | 7,706 | 9,066 | 18,726 | 24.58 | 762 |
| 2004 | 9,801.61 | 3,105 | 3,653 | 8,403 | 24.65 | 341 |
| 2005 | 7,874,754.97 | 2,299,638 | 2,705,383 | 6,980,565 | 24.70 | 282,614 |
| 2006 | 54,630.48 | 14,478 | 17,032 | 50,163 | 24.76 | 2,026 |
| 2007 | 81,813.29 | 19,353 | 22,768 | 77,863 | 24.82 | 3,137 |
| 2008 | 4,678.52 | 966 | 1,136 | 4,618 | 24.87 | 186 |
| 2009 | 27,789.10 | 4,849 | 5,705 | 28,476 | 24.92 | 1,143 |
| 2011 | 53,796.47 | 5,571 | 6,554 | 59,616 | 25.02 | 2,383 |
| 2012 | 149,252.15 | 9,577 | 11,267 | 172,313 | 25.07 | 6,873 |
| 2013 | 30,456.72 | 688 | 809 | 36,652 | 25.11 | 1,460 |
| | 18,085,806.48 | 8,910,764 | 10,482,969 | 11,762,573 | | 495,234 |

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -22

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1977 | 7,071,284.19 | 4,959,298 | 5,834,311 | 2,792,656 | 21.78 | 128,221 |
| 1979 | 3,483.37 | 2,380 | 2,800 | 1,450 | 22.10 | 66 |
| 1983 | 2,116.53 | 1,362 | 1,602 | 980 | 22.69 | 43 |
| 1984 | 1,975.69 | 1,251 | 1,472 | 939 | 22.82 | 41 |
| 1985 | 92,741.07 | 57,707 | 67,889 | 45,255 | 22.95 | 1,972 |
| 1986 | 150,323.62 | 91,857 | 108,064 | 75,331 | 23.07 | 3,265 |
| 1987 | 147.95 | 89 | 105 | 76 | 23.19 | 3 |
| 1989 | 41,623.57 | 23,941 | 28,165 | 22,616 | 23.42 | 966 |
| 1991 | 2,147,565.99 | 1,179,223 | 1,387,284 | 1,232,747 | 23.63 | 52,169 |
| 1996 | 5,187.84 | 2,463 | 2,898 | 3,432 | 24.08 | 143 |
| 1997 | 73,502.19 | 33,662 | 39,601 | 50,071 | 24.16 | 2,072 |
| 1998 | 1,594.46 | 702 | 826 | 1,119 | 24.24 | 46 |
| 1999 | 8,351.41 | 3,523 | 4,145 | 6,044 | 24.31 | 249 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 2000 | 95,252.22 | 38,353 | 45,120 | 71,088 | 24.38 | 2,916 |
| 2001 | 916,334.66 | 350,135 | 411,912 | 706,016 | 24.45 | 28,876 |
| 2002 | 154,212.45 | 55,614 | 65,426 | 122,713 | 24.52 | 5,005 |
| 2003 | 127,191.48 | 43,025 | 50,616 | 104,557 | 24.58 | 4,254 |
| 2005 | 4,600.61 | 1,333 | 1,568 | 4,045 | 24.70 | 164 |
| 2006 | 1,396,513.01 | 367,089 | 431,858 | 1,271,888 | 24.76 | 51,369 |
| 2007 | 10,089.39 | 2,367 | 2,785 | 9,524 | 24.82 | 384 |
| 2008 | 19,831.75 | 4,064 | 4,781 | 19,414 | 24.87 | 781 |
| 2009 | 20,662.40 | 3,576 | 4,207 | 21,001 | 24.92 | 843 |
| 2010 | 43,958.83 | 6,126 | 7,207 | 46,423 | 24.97 | 1,859 |
| 2011 | 850.42 | 87 | 102 | 935 | 25.02 | 37 |
| 2012 | 13,898.90 | 885 | 1,041 | 15,916 | 25.07 | 635 |
| 2013 | 270,422.88 | 6,061 | 7,130 | 322,786 | 25.11 | 12,855 |
| | 12,673,716.88 | 7,236,173 | 8,512,915 | 6,949,020 | | 299,234 |
| | 138,760,733.67 | 59,969,355 | 70,550,280 | 89,647,399 | | 3,938,251 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 | | | | | | 2.84 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -12 | | | | | | |
| 2010 | 122,024,080.13 | 8,195,918 | 23,997,809 | 112,669,160 | 46.71 | 2,412,099 |
| 2011 | 65,120.38 | 3,176 | 9,299 | 63,635 | 47.01 | 1,354 |
| 2012 | 239,435.44 | 7,064 | 20,684 | 247,484 | 47.31 | 5,231 |
| 2013 | 53,108.44 | 532 | 1,558 | 57,924 | 47.59 | 1,217 |
| | 122,381,744.39 | 8,206,690 | 24,029,350 | 113,038,204 | | 2,419,901 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 46.7 1.98 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1951 | 5,776.16 | 4,751 | 4,256 | 2,560 | 16.66 | 154 |
| 1952 | 3,166.97 | 2,579 | 2,310 | 1,427 | 17.03 | 84 |
| 1968 | 3,368.79 | 2,306 | 2,066 | 1,909 | 22.76 | 84 |
| 1969 | 390.23 | 264 | 236 | 224 | 23.10 | 10 |
| 1979 | 12,295.39 | 7,211 | 6,460 | 8,049 | 26.41 | 305 |
| 1999 | 3,524.91 | 1,180 | 1,057 | 3,102 | 32.67 | 95 |
| 2000 | 4,619.11 | 1,468 | 1,315 | 4,135 | 32.97 | 125 |
| 2001 | 5,420.43 | 1,624 | 1,455 | 4,941 | 33.28 | 148 |
| 2002 | 202,029.82 | 56,829 | 50,909 | 187,487 | 33.58 | 5,583 |
| 2003 | 20,169.29 | 5,279 | 4,729 | 19,071 | 33.89 | 563 |
| 2005 | 3,794.53 | 838 | 751 | 3,727 | 34.50 | 108 |
| 2006 | 6,671.10 | 1,328 | 1,190 | 6,682 | 34.80 | 192 |
| 2010 | 245,452.31 | 24,992 | 22,388 | 267,245 | 36.00 | 7,423 |
| 2011 | 156,478.64 | 11,629 | 10,418 | 174,227 | 36.30 | 4,800 |
| 2012 | 45,277.95 | 2,077 | 1,861 | 51,567 | 36.60 | 1,409 |
| 2013 | 77,545.08 | 1,199 | 1,074 | 90,429 | 36.91 | 2,450 |
| | 795,980.71 | 125,554 | 112,474 | 826,783 | | 23,533 |

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -18

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1968 | 5,007.90 | 3,428 | 3,071 | 2,838 | 22.76 | 125 |
| 1969 | 388,218.41 | 262,495 | 235,148 | 222,950 | 23.10 | 9,652 |
| 1970 | 17,541.02 | 11,712 | 10,492 | 10,207 | 23.44 | 435 |
| 1983 | 34,714.45 | 18,964 | 16,988 | 23,975 | 27.69 | 866 |
| 1986 | 43,280.75 | 22,227 | 19,911 | 31,160 | 28.64 | 1,088 |
| 1988 | 23,133.22 | 11,348 | 10,166 | 17,131 | 29.26 | 585 |
| 1992 | 27,368.20 | 12,042 | 10,787 | 21,507 | 30.51 | 705 |
| 1993 | 71,519.92 | 30,498 | 27,321 | 57,073 | 30.82 | 1,852 |
| 1994 | 1,934.70 | 798 | 715 | 1,568 | 31.13 | 50 |
| 2000 | 8,497.98 | 2,700 | 2,419 | 7,609 | 32.97 | 231 |
| 2001 | 837,882.28 | 251,110 | 224,949 | 763,752 | 33.28 | 22,949 |
| 2002 | 120,789.85 | 33,977 | 30,437 | 112,095 | 33.58 | 3,338 |
| 2003 | 695.24 | 182 | 163 | 657 | 33.89 | 19 |
| 2004 | 179,869.56 | 43,485 | 38,955 | 173,291 | 34.19 | 5,068 |
| 2005 | 296,293.80 | 65,412 | 58,597 | 291,029 | 34.50 | 8,436 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 2006 | 3,430,352.01 | 682,705 | 611,579 | 3,436,236 | 34.80 | 98,742 |
| 2007 | 83,007.51 | 14,624 | 13,100 | 84,848 | 35.10 | 2,417 |
| 2008 | 120,329.56 | 18,338 | 16,428 | 125,561 | 35.40 | 3,547 |
| 2009 | 30,509.54 | 3,894 | 3,488 | 32,513 | 35.70 | 911 |
| 2010 | 58,521.52 | 5,959 | 5,338 | 63,717 | 36.00 | 1,770 |
| 2011 | 110,262.25 | 8,194 | 7,340 | 122,769 | 36.30 | 3,382 |
| 2012 | 763,226.21 | 35,007 | 31,360 | 869,247 | 36.60 | 23,750 |
| 2013 | 172,283.12 | 2,663 | 2,386 | 200,909 | 36.91 | 5,443 |
| | 6,825,239.00 | 1,541,762 | 1,381,138 | 6,672,644 | | 195,361 |

| | | | | | | |
|---------------------------------------|--------------|-----------|-----------|-----------|-------|---------|
| HAWTHORN UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1955 | 223,891.21 | 162,688 | 145,739 | 91,586 | 17.13 | 5,347 |
| 1968 | 19,175.28 | 12,453 | 11,156 | 9,170 | 20.42 | 449 |
| 2000 | 6,324,460.68 | 2,103,089 | 1,883,985 | 4,819,943 | 27.04 | 178,252 |
| 2002 | 130,947.30 | 38,893 | 34,841 | 103,963 | 27.41 | 3,793 |
| 2003 | 257,290.95 | 71,463 | 64,018 | 208,711 | 27.60 | 7,562 |
| 2004 | 158,350.12 | 40,831 | 36,577 | 131,274 | 27.78 | 4,725 |
| 2006 | 7,560.58 | 1,621 | 1,452 | 6,562 | 28.15 | 233 |
| 2007 | 6,220.87 | 1,189 | 1,065 | 5,529 | 28.33 | 195 |
| 2008 | 120,387.47 | 19,966 | 17,886 | 109,725 | 28.52 | 3,847 |
| 2009 | 67,879.38 | 9,489 | 8,500 | 63,452 | 28.70 | 2,211 |
| 2011 | 71,311.45 | 5,877 | 5,265 | 70,325 | 29.06 | 2,420 |
| 2013 | 1,463,889.08 | 25,417 | 22,769 | 1,528,953 | 29.42 | 51,970 |
| | 8,851,364.37 | 2,492,976 | 2,233,253 | 7,149,193 | | 261,004 |

| | | | | | | |
|---------------------------------------|-----------|--------|--------|-------|------|-------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1921 | 288.19 | 310 | 278 | 62 | 4.81 | 13 |
| 1958 | 25,981.08 | 26,455 | 23,699 | 6,959 | 6.67 | 1,043 |
| 1960 | 664.48 | 674 | 604 | 180 | 6.72 | 27 |

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1964 | 784.53 | 789 | 707 | 219 | 6.80 | 32 |
| 1967 | 1,492.68 | 1,491 | 1,336 | 426 | 6.85 | 62 |
| 1970 | 548.36 | 543 | 486 | 161 | 6.91 | 23 |
| 1981 | 374.04 | 355 | 318 | 123 | 7.08 | 17 |
| 1985 | 61,584.13 | 56,975 | 51,039 | 21,630 | 7.14 | 3,029 |
| 1986 | 23,070.29 | 21,195 | 18,987 | 8,236 | 7.15 | 1,152 |
| 1987 | 138,408.82 | 126,211 | 113,062 | 50,260 | 7.16 | 7,020 |
| 1989 | 112,541.35 | 100,875 | 90,366 | 42,433 | 7.19 | 5,902 |
| 1993 | 51,038.50 | 43,827 | 39,261 | 20,964 | 7.24 | 2,896 |
| 1994 | 21,306.92 | 18,058 | 16,177 | 8,965 | 7.25 | 1,237 |
| 1995 | 74,486.95 | 62,226 | 55,743 | 32,151 | 7.26 | 4,429 |
| 1997 | 468,889.83 | 378,683 | 339,231 | 214,059 | 7.29 | 29,363 |
| 1998 | 48,658.68 | 38,545 | 34,529 | 22,888 | 7.30 | 3,135 |
| 1999 | 50,102.52 | 38,831 | 34,786 | 24,335 | 7.31 | 3,329 |
| 2000 | 87,772.52 | 66,389 | 59,472 | 44,099 | 7.32 | 6,024 |
| 2001 | 358,358.04 | 263,448 | 236,002 | 186,861 | 7.34 | 25,458 |
| 2002 | 16,303.83 | 11,616 | 10,406 | 8,833 | 7.35 | 1,202 |
| 2003 | 47,110.67 | 32,357 | 28,986 | 26,605 | 7.36 | 3,615 |
| 2005 | 87,104.43 | 54,560 | 48,876 | 53,907 | 7.38 | 7,304 |
| 2008 | 17,574.90 | 8,780 | 7,865 | 12,873 | 7.41 | 1,737 |
| 2009 | 199.48 | 88 | 79 | 157 | 7.42 | 21 |
| 2010 | 8,984.32 | 3,382 | 3,030 | 7,572 | 7.43 | 1,019 |
| 2012 | 157,712.24 | 31,190 | 27,941 | 158,160 | 7.45 | 21,230 |
| 2013 | 123,456.20 | 9,150 | 8,197 | 137,482 | 7.46 | 18,429 |
| | 1,984,797.98 | 1,397,003 | 1,251,461 | 1,090,601 | | 148,748 |

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -18

| | | | | | | |
|------|------------|---------|---------|---------|------|--------|
| 1958 | 395.08 | 402 | 360 | 106 | 6.67 | 16 |
| 1960 | 462,925.77 | 469,553 | 420,634 | 125,618 | 6.72 | 18,693 |
| 1965 | 4,782.00 | 4,799 | 4,299 | 1,344 | 6.82 | 197 |
| 1967 | 1,316.92 | 1,315 | 1,178 | 376 | 6.85 | 55 |
| 1972 | 11,818.55 | 11,634 | 10,422 | 3,524 | 6.94 | 508 |
| 1975 | 8,268.75 | 8,053 | 7,214 | 2,543 | 6.99 | 364 |
| 1977 | 10,457.74 | 10,104 | 9,051 | 3,289 | 7.02 | 469 |

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1980 | 2,997.18 | 2,856 | 2,558 | 978 | 7.06 | 139 |
| 1986 | 11,528.22 | 10,591 | 9,488 | 4,116 | 7.15 | 576 |
| 1990 | 8,063.95 | 7,161 | 6,415 | 3,101 | 7.20 | 431 |
| 1991 | 25,793.63 | 22,674 | 20,312 | 10,125 | 7.21 | 1,404 |
| 1992 | 154,925.03 | 134,644 | 120,617 | 62,195 | 7.23 | 8,602 |
| 1993 | 1,021,791.70 | 877,422 | 786,010 | 419,704 | 7.24 | 57,970 |
| 1995 | 45,600.53 | 38,094 | 34,125 | 19,683 | 7.26 | 2,711 |
| 1996 | 17,596.45 | 14,463 | 12,956 | 7,808 | 7.28 | 1,073 |
| 1998 | 37,237.25 | 29,498 | 26,425 | 17,515 | 7.30 | 2,399 |
| 1999 | 91,634.86 | 71,020 | 63,621 | 44,508 | 7.31 | 6,089 |
| 2000 | 325,010.95 | 245,832 | 220,221 | 163,292 | 7.32 | 22,308 |
| 2001 | 6,381.22 | 4,691 | 4,202 | 3,328 | 7.34 | 453 |
| 2002 | 7,032.25 | 5,010 | 4,488 | 3,810 | 7.35 | 518 |
| 2003 | 67,915.17 | 46,646 | 41,786 | 38,354 | 7.36 | 5,211 |
| 2004 | 22,477.09 | 14,797 | 13,255 | 13,268 | 7.37 | 1,800 |
| 2005 | 27,063.77 | 16,952 | 15,186 | 16,749 | 7.38 | 2,270 |
| 2006 | 67,340.28 | 39,704 | 35,568 | 43,894 | 7.39 | 5,940 |
| 2007 | 1,695.29 | 929 | 832 | 1,168 | 7.40 | 158 |
| 2008 | 8,996.58 | 4,494 | 4,026 | 6,590 | 7.41 | 889 |
| 2009 | 88,713.96 | 39,300 | 35,206 | 69,477 | 7.42 | 9,363 |
| 2010 | 66,701.29 | 25,105 | 22,490 | 56,218 | 7.43 | 7,566 |
| 2011 | 173,769.60 | 51,418 | 46,061 | 158,987 | 7.44 | 21,369 |
| 2012 | 15,640.37 | 3,093 | 2,771 | 15,685 | 7.45 | 2,105 |
| | 2,795,871.43 | 2,212,254 | 1,981,777 | 1,317,351 | | 181,646 |

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -18

| | | | | | | |
|------|------------|---------|---------|---------|------|--------|
| 1964 | 620,215.41 | 623,876 | 558,879 | 172,975 | 6.80 | 25,438 |
| 1966 | 643.45 | 644 | 577 | 182 | 6.83 | 27 |
| 1972 | 11,602.96 | 11,422 | 10,232 | 3,459 | 6.94 | 498 |
| 1975 | 168.73 | 164 | 147 | 52 | 6.99 | 7 |
| 1977 | 6,169.48 | 5,961 | 5,340 | 1,940 | 7.02 | 276 |
| 1979 | 60.43 | 58 | 52 | 19 | 7.05 | 3 |
| 1980 | 2,997.19 | 2,857 | 2,559 | 977 | 7.06 | 138 |
| 1985 | 8,881.32 | 8,217 | 7,361 | 3,119 | 7.14 | 437 |

KANSAS CITY POWER AND LIGHT COMPANY
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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1986 | 1,440.60 | 1,323 | 1,185 | 515 | 7.15 | 72 |
| 1987 | 12,318.94 | 11,233 | 10,063 | 4,474 | 7.16 | 625 |
| 1989 | 230,300.50 | 206,428 | 184,922 | 86,833 | 7.19 | 12,077 |
| 1990 | 71,490.74 | 63,487 | 56,873 | 27,486 | 7.20 | 3,818 |
| 1991 | 25,793.62 | 22,674 | 20,312 | 10,125 | 7.21 | 1,404 |
| 1992 | 19,270.01 | 16,747 | 15,002 | 7,736 | 7.23 | 1,070 |
| 1993 | 1,001,161.91 | 859,707 | 770,141 | 411,230 | 7.24 | 56,800 |
| 1996 | 31,581.42 | 25,957 | 23,253 | 14,013 | 7.28 | 1,925 |
| 1997 | 24,589.26 | 19,859 | 17,790 | 11,225 | 7.29 | 1,540 |
| 1998 | 97,685.95 | 77,383 | 69,321 | 45,948 | 7.30 | 6,294 |
| 1999 | 189,493.27 | 146,864 | 131,563 | 92,039 | 7.31 | 12,591 |
| 2000 | 245,009.70 | 185,320 | 166,013 | 123,098 | 7.32 | 16,817 |
| 2001 | 10,527.67 | 7,739 | 6,933 | 5,490 | 7.34 | 748 |
| 2002 | 85,785.81 | 61,118 | 54,751 | 46,477 | 7.35 | 6,323 |
| 2003 | 7,881.52 | 5,413 | 4,849 | 4,451 | 7.36 | 605 |
| 2004 | 2,010.27 | 1,323 | 1,185 | 1,187 | 7.37 | 161 |
| 2005 | 857,892.87 | 537,366 | 481,382 | 530,931 | 7.38 | 71,942 |
| 2007 | 67,973.84 | 37,230 | 33,351 | 46,858 | 7.40 | 6,332 |
| 2009 | 123,838.82 | 54,860 | 49,145 | 96,985 | 7.42 | 13,071 |
| 2010 | 87,079.21 | 32,775 | 29,360 | 73,393 | 7.43 | 9,878 |
| 2012 | 63,671.48 | 12,592 | 11,280 | 63,852 | 7.45 | 8,571 |
| 2013 | 22,503.82 | 1,668 | 1,494 | 25,060 | 7.46 | 3,359 |
| | 3,930,040.20 | 3,042,265 | 2,725,316 | 1,912,131 | | 262,847 |

IATAN COMMON

INTERIM SURVIVOR CURVE.. IOWA 55-S0.5

PROBABLE RETIREMENT YEAR.. 6-2070

NET SALVAGE PERCENT.. -13

| | | | | | | |
|------|---------------|-----------|-----------|------------|-------|---------|
| 1979 | 45,502.23 | 24,064 | 21,557 | 29,861 | 29.02 | 1,029 |
| 1990 | 25,129.65 | 10,155 | 9,097 | 19,299 | 34.22 | 564 |
| 1993 | 32,884.55 | 12,018 | 10,766 | 26,394 | 35.67 | 740 |
| 1999 | 752.91 | 211 | 189 | 662 | 38.59 | 17 |
| 2000 | 8,045.53 | 2,126 | 1,905 | 7,187 | 39.08 | 184 |
| 2004 | 40,588.51 | 8,004 | 7,170 | 38,695 | 41.06 | 942 |
| 2006 | 2,745.86 | 441 | 395 | 2,708 | 42.06 | 64 |
| 2009 | 11,968,186.87 | 1,215,136 | 1,088,541 | 12,435,510 | 43.56 | 285,480 |
| 2010 | 189,092.42 | 15,179 | 13,598 | 200,077 | 44.07 | 4,540 |

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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -13 | | | | | | |
| 2011 | 1,570,802.09 | 91,768 | 82,207 | 1,692,799 | 44.57 | 37,981 |
| 2012 | 347.97 | 12 | 11 | 382 | 45.08 | 8 |
| 2013 | 174,014.65 | 2,134 | 1,912 | 194,725 | 45.59 | 4,271 |
| | 14,058,093.24 | 1,381,248 | 1,237,347 | 14,648,298 | | 335,820 |
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 1979 | 826,683.44 | 511,326 | 458,055 | 434,763 | 20.45 | 21,260 |
| 1980 | 7,379,225.43 | 4,508,940 | 4,039,190 | 3,930,373 | 20.60 | 190,795 |
| 1982 | 19,662.34 | 11,697 | 10,478 | 10,757 | 20.91 | 514 |
| 1986 | 15,842.94 | 8,856 | 7,933 | 9,177 | 21.52 | 426 |
| 1990 | 127,558.91 | 65,993 | 59,118 | 78,646 | 22.11 | 3,557 |
| 1992 | 25,953.08 | 12,812 | 11,477 | 16,552 | 22.40 | 739 |
| 1993 | 59,666.49 | 28,709 | 25,718 | 38,722 | 22.54 | 1,718 |
| 1994 | 542,500.94 | 253,941 | 227,485 | 358,416 | 22.68 | 15,803 |
| 1995 | 6,486.63 | 2,946 | 2,639 | 4,366 | 22.83 | 191 |
| 1996 | 8,542.32 | 3,756 | 3,365 | 5,861 | 22.97 | 255 |
| 1997 | 104,516.67 | 44,375 | 39,752 | 73,126 | 23.11 | 3,164 |
| 1999 | 14,227.02 | 5,579 | 4,998 | 10,367 | 23.38 | 443 |
| 2000 | 2,029,119.59 | 760,104 | 680,915 | 1,510,534 | 23.52 | 64,223 |
| 2001 | 58,205.41 | 20,717 | 18,559 | 44,303 | 23.66 | 1,872 |
| 2002 | 4,372,437.01 | 1,471,589 | 1,318,276 | 3,403,956 | 23.79 | 143,083 |
| 2003 | 254,460.30 | 80,307 | 71,940 | 202,877 | 23.93 | 8,478 |
| 2004 | 62.10 | 18 | 16 | 51 | 24.06 | 2 |
| 2005 | 97,583.70 | 26,437 | 23,683 | 81,708 | 24.19 | 3,378 |
| 2006 | 18,042.28 | 4,440 | 3,977 | 15,508 | 24.33 | 637 |
| 2007 | 169,445.82 | 37,292 | 33,407 | 149,595 | 24.46 | 6,116 |
| 2008 | 201,088.48 | 38,629 | 34,605 | 182,571 | 24.59 | 7,425 |
| 2009 | 6,562,043.09 | 1,066,736 | 955,602 | 6,131,405 | 24.72 | 248,034 |
| 2010 | 145,248.94 | 18,978 | 17,001 | 139,868 | 24.85 | 5,628 |
| 2011 | 2,856,400.86 | 276,562 | 247,749 | 2,837,164 | 24.98 | 113,577 |
| 2012 | 138,026.31 | 8,354 | 7,484 | 141,585 | 25.10 | 5,641 |
| 2013 | 852,636.90 | 17,892 | 16,028 | 904,820 | 25.23 | 35,863 |
| | 26,885,667.00 | 9,286,985 | 8,319,450 | 20,717,070 | | 882,822 |

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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 1973 | 4,511.28 | 3,364 | 3,014 | 2,490 | 19.47 | 128 |
| 1977 | 12,535.74 | 8,966 | 8,032 | 7,262 | 20.13 | 361 |
| 1982 | 27,897.63 | 18,747 | 16,794 | 17,241 | 20.91 | 825 |
| 1988 | 18,894.19 | 11,502 | 10,304 | 12,747 | 21.82 | 584 |
| 1990 | 19,235.27 | 11,241 | 10,070 | 13,397 | 22.11 | 606 |
| 1991 | 6,863.20 | 3,921 | 3,513 | 4,861 | 22.26 | 218 |
| 1993 | 226,704.77 | 123,219 | 110,382 | 166,198 | 22.54 | 7,373 |
| 1994 | 11,875.93 | 6,280 | 5,626 | 8,863 | 22.68 | 391 |
| 1998 | 5,419.47 | 2,501 | 2,240 | 4,371 | 23.25 | 188 |
| 1999 | 393,026.81 | 174,113 | 155,974 | 323,519 | 23.38 | 13,837 |
| 2001 | 62,145.97 | 24,987 | 22,384 | 53,434 | 23.66 | 2,258 |
| 2002 | 11,470.95 | 4,361 | 3,907 | 10,088 | 23.79 | 424 |
| 2003 | 10,831.88 | 3,862 | 3,460 | 9,755 | 23.93 | 408 |
| 2004 | 1,925.75 | 640 | 573 | 1,776 | 24.06 | 74 |
| 2007 | 169.55 | 42 | 38 | 169 | 24.46 | 7 |
| 2008 | 1,101.43 | 239 | 214 | 1,130 | 24.59 | 46 |
| 2011 | 10,389.24 | 1,136 | 1,018 | 11,657 | 24.98 | 467 |
| 2013 | 43,254.09 | 1,025 | 918 | 51,852 | 25.23 | 2,055 |
| | 868,253.15 | 400,146 | 358,458 | 700,811 | | 30,250 |

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -22

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1973 | 3,023,009.07 | 2,254,223 | 2,019,374 | 1,668,697 | 19.47 | 85,706 |
| 1974 | 89,192.42 | 65,849 | 58,989 | 49,826 | 19.64 | 2,537 |
| 1975 | 17,851.32 | 13,050 | 11,690 | 10,088 | 19.80 | 509 |
| 1976 | 15,087.28 | 10,913 | 9,776 | 8,630 | 19.96 | 432 |
| 1978 | 295.21 | 209 | 187 | 173 | 20.29 | 9 |
| 1979 | 295.21 | 206 | 185 | 176 | 20.45 | 9 |
| 1980 | 3,633.66 | 2,508 | 2,247 | 2,186 | 20.60 | 106 |
| 1983 | 65,927.79 | 43,662 | 39,113 | 41,319 | 21.07 | 1,961 |
| 1985 | 3,947.17 | 2,535 | 2,271 | 2,545 | 21.37 | 119 |
| 1986 | 51,974.00 | 32,820 | 29,401 | 34,008 | 21.52 | 1,580 |
| 1988 | 14,339.03 | 8,729 | 7,820 | 9,674 | 21.82 | 443 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 1989 | 147,568.69 | 88,091 | 78,914 | 101,120 | 21.96 | 4,605 |
| 1990 | 38,995.79 | 22,790 | 20,416 | 27,159 | 22.11 | 1,228 |
| 1991 | 7,191.23 | 4,108 | 3,680 | 5,093 | 22.26 | 229 |
| 1993 | 796,645.15 | 432,994 | 387,884 | 584,023 | 22.54 | 25,911 |
| 1994 | 149,114.83 | 78,848 | 70,633 | 111,287 | 22.68 | 4,907 |
| 1995 | 23,704.70 | 12,162 | 10,895 | 18,025 | 22.83 | 790 |
| 1996 | 286,530.08 | 142,298 | 127,473 | 222,094 | 22.97 | 9,669 |
| 1998 | 1,834,184.65 | 846,613 | 758,411 | 1,479,294 | 23.25 | 63,626 |
| 1999 | 13,248.86 | 5,869 | 5,258 | 10,906 | 23.38 | 466 |
| 2001 | 74,782.96 | 30,067 | 26,935 | 64,301 | 23.66 | 2,718 |
| 2002 | 55,165.57 | 20,973 | 18,788 | 48,514 | 23.79 | 2,039 |
| 2003 | 268,522.30 | 95,730 | 85,757 | 241,841 | 23.93 | 10,106 |
| 2004 | 58,607.33 | 19,465 | 17,437 | 54,064 | 24.06 | 2,247 |
| 2005 | 67,803.07 | 20,750 | 18,588 | 64,132 | 24.19 | 2,651 |
| 2006 | 19,309.07 | 5,368 | 4,809 | 18,748 | 24.33 | 771 |
| 2007 | 1,310,725.19 | 325,861 | 291,912 | 1,307,173 | 24.46 | 53,441 |
| 2008 | 2,011,006.08 | 436,391 | 390,927 | 2,062,500 | 24.59 | 83,876 |
| 2009 | 70,968.40 | 13,032 | 11,674 | 74,907 | 24.72 | 3,030 |
| 2010 | 26,645.48 | 3,933 | 3,523 | 28,984 | 24.85 | 1,166 |
| 2011 | 119,893.20 | 13,113 | 11,747 | 134,523 | 24.98 | 5,385 |
| 2012 | 135,715.82 | 9,279 | 8,312 | 157,261 | 25.10 | 6,265 |
| 2013 | 5,184.48 | 123 | 110 | 6,215 | 25.23 | 246 |
| | 10,807,065.09 | 5,062,562 | 4,535,135 | 8,649,484 | | 378,783 |

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -23

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1977 | 3,957,583.04 | 2,853,666 | 2,556,366 | 2,311,461 | 20.13 | 114,827 |
| 1980 | 12,186.99 | 8,481 | 7,597 | 7,393 | 20.60 | 359 |
| 1986 | 5,790.47 | 3,686 | 3,302 | 3,820 | 21.52 | 178 |
| 1988 | 14,375.52 | 8,823 | 7,904 | 9,778 | 21.82 | 448 |
| 1990 | 9,739.69 | 5,739 | 5,141 | 6,839 | 22.11 | 309 |
| 1991 | 531,483.34 | 306,093 | 274,204 | 379,521 | 22.26 | 17,049 |
| 1992 | 184,555.12 | 103,763 | 92,953 | 134,050 | 22.40 | 5,984 |
| 1994 | 12,386.54 | 6,603 | 5,915 | 9,320 | 22.68 | 411 |
| 1995 | 12,611.63 | 6,524 | 5,844 | 9,668 | 22.83 | 423 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -23 | | | | | | |
| 1997 | 2,097,177.52 | 1,014,064 | 908,417 | 1,671,111 | 23.11 | 72,311 |
| 1998 | 6,685.12 | 3,111 | 2,787 | 5,436 | 23.25 | 234 |
| 1999 | 100,377.23 | 44,832 | 40,161 | 83,303 | 23.38 | 3,563 |
| 2001 | 21,958.62 | 8,901 | 7,974 | 19,035 | 23.66 | 805 |
| 2002 | 34,538.11 | 13,239 | 11,860 | 30,622 | 23.79 | 1,287 |
| 2003 | 7,721.45 | 2,775 | 2,486 | 7,011 | 23.93 | 293 |
| 2004 | 182,078.35 | 60,968 | 54,616 | 169,340 | 24.06 | 7,038 |
| 2005 | 72,066.93 | 22,236 | 19,919 | 68,723 | 24.19 | 2,841 |
| 2006 | 94,821.87 | 26,576 | 23,807 | 92,824 | 24.33 | 3,815 |
| 2007 | 212,440.21 | 53,248 | 47,701 | 213,601 | 24.46 | 8,733 |
| 2008 | 45,610.29 | 9,979 | 8,939 | 47,161 | 24.59 | 1,918 |
| 2009 | 429,861.66 | 79,584 | 71,293 | 457,437 | 24.72 | 18,505 |
| 2010 | 1,985,951.40 | 295,520 | 264,732 | 2,177,988 | 24.85 | 87,645 |
| 2011 | 68,825.21 | 7,589 | 6,798 | 77,857 | 24.98 | 3,117 |
| 2013 | 4,362,186.20 | 104,251 | 93,390 | 5,272,099 | 25.23 | 208,962 |
| | 14,463,012.51 | 5,050,251 | 4,524,107 | 13,265,398 | | 561,055 |
| MISCELLANEOUS | | | | | | |
| SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2003 | 10,717.18 | 2,017 | 1,807 | 9,982 | 45.59 | 219 |
| 2009 | 14,420.66 | 1,229 | 1,101 | 14,762 | 50.74 | 291 |
| | 25,137.84 | 3,246 | 2,908 | 24,744 | | 510 |
| | 92,290,522.52 | 31,996,252 | 28,662,824 | 76,974,508 | | 3,262,379 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 | | | | | | 3.53 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 2001 | 21,540,607.18 | 6,400,934 | 19,143,135 | 6,059,375 | 33.28 | 182,073 |
| 2002 | 3,234.44 | 902 | 2,698 | 1,087 | 33.58 | 32 |
| | 21,543,841.62 | 6,401,836 | 19,145,833 | 6,060,462 | | 182,105 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 | | | | | | 0.85 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -13 | | | | | | |
| 2010 | 30,351,052.99 | 2,436,437 | 7,907,427 | 26,389,263 | 44.07 | 598,803 |
| 2011 | 6,433.04 | 376 | 1,220 | 6,049 | 44.57 | 136 |
| 2012 | 3,154.93 | 113 | 367 | 3,198 | 45.08 | 71 |
| 2013 | 23,256.63 | 285 | 925 | 25,355 | 45.59 | 556 |
| | 30,383,897.59 | 2,437,211 | 7,909,939 | 26,423,865 | | 599,566 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 | | | | | | 1.97 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -12 | | | | | | |
| 1999 | 1,652.00 | 525 | 619 | 1,231 | 32.67 | 38 |
| 2000 | 93,566.95 | 28,219 | 33,291 | 71,504 | 32.97 | 2,169 |
| 2001 | 168,505.83 | 47,933 | 56,549 | 132,177 | 33.28 | 3,972 |
| 2002 | 183,768.84 | 49,064 | 57,883 | 147,938 | 33.58 | 4,406 |
| 2003 | 202,656.40 | 50,345 | 59,395 | 167,580 | 33.89 | 4,945 |
| 2004 | 96,521.01 | 22,148 | 26,129 | 81,974 | 34.19 | 2,398 |
| 2005 | 19,408.75 | 4,067 | 4,798 | 16,940 | 34.50 | 491 |
| 2006 | 199,710.29 | 37,725 | 44,506 | 179,169 | 34.80 | 5,149 |
| 2007 | 73,938.03 | 12,364 | 14,586 | 68,224 | 35.10 | 1,944 |
| 2008 | 149,906.61 | 21,684 | 25,582 | 142,314 | 35.40 | 4,020 |
| 2009 | 95,381.99 | 11,556 | 13,633 | 93,195 | 35.70 | 2,611 |
| 2010 | 115,784.52 | 11,190 | 13,201 | 116,477 | 36.00 | 3,235 |
| 2011 | 172,194.91 | 12,146 | 14,329 | 178,529 | 36.30 | 4,918 |
| 2012 | 229,110.14 | 9,974 | 11,767 | 244,836 | 36.60 | 6,690 |
| 2013 | 142,649.58 | 2,093 | 2,469 | 157,298 | 36.91 | 4,262 |
| | 1,944,755.85 | 321,033 | 378,740 | 1,799,387 | | 51,248 |

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -9

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 1970 | 2,163.66 | 1,334 | 1,574 | 785 | 23.44 | 33 |
| 1971 | 5,726.81 | 3,486 | 4,113 | 2,130 | 23.78 | 90 |
| 1973 | 12,286.87 | 7,282 | 8,591 | 4,802 | 24.45 | 196 |
| 1974 | 52.20 | 31 | 37 | 20 | 24.78 | 1 |
| 1975 | 21,135.77 | 12,179 | 14,368 | 8,670 | 25.11 | 345 |
| 1976 | 21,170.12 | 12,024 | 14,185 | 8,890 | 25.43 | 350 |
| 1977 | 37,310.01 | 20,868 | 24,619 | 16,049 | 25.76 | 623 |
| 1978 | 67,991.48 | 37,449 | 44,181 | 29,930 | 26.08 | 1,148 |
| 1979 | 27,210.61 | 14,742 | 17,392 | 12,268 | 26.41 | 465 |
| 1980 | 38,959.78 | 20,758 | 24,489 | 17,977 | 26.73 | 673 |
| 1981 | 26,646.68 | 13,953 | 16,461 | 12,584 | 27.05 | 465 |
| 1982 | 33,451.26 | 17,200 | 20,292 | 16,170 | 27.37 | 591 |
| 1983 | 44,895.23 | 22,655 | 26,727 | 22,208 | 27.69 | 802 |
| 1984 | 53,938.90 | 26,697 | 31,496 | 27,297 | 28.00 | 975 |
| 1985 | 96,584.42 | 46,828 | 55,246 | 50,031 | 28.32 | 1,767 |
| 1986 | 57,325.65 | 27,195 | 32,083 | 30,402 | 28.64 | 1,062 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1987 | 106,488.23 | 49,400 | 58,280 | 57,792 | 28.95 | 1,996 |
| 1988 | 103,738.39 | 47,009 | 55,459 | 57,616 | 29.26 | 1,969 |
| 1989 | 213,530.41 | 94,335 | 111,292 | 121,456 | 29.58 | 4,106 |
| 1990 | 67,161.87 | 28,912 | 34,109 | 39,097 | 29.89 | 1,308 |
| 1991 | 196,807.83 | 82,387 | 97,196 | 117,324 | 30.20 | 3,885 |
| 1992 | 236,067.78 | 95,945 | 113,192 | 144,122 | 30.51 | 4,724 |
| 1993 | 176,613.55 | 69,569 | 82,074 | 110,434 | 30.82 | 3,583 |
| 1994 | 398,134.48 | 151,697 | 178,965 | 255,001 | 31.13 | 8,191 |
| 1995 | 148,482.01 | 54,586 | 64,398 | 97,447 | 31.44 | 3,099 |
| 1996 | 224,900.83 | 79,541 | 93,839 | 151,303 | 31.75 | 4,765 |
| 1997 | 134,841.88 | 45,782 | 54,012 | 92,966 | 32.05 | 2,901 |
| 1998 | 36,331.89 | 11,797 | 13,918 | 25,684 | 32.36 | 794 |
| 1999 | 90,794.08 | 28,078 | 33,125 | 65,840 | 32.67 | 2,015 |
| 2000 | 84,318.98 | 24,749 | 29,198 | 62,710 | 32.97 | 1,902 |
| 2001 | 30,985.38 | 8,578 | 10,120 | 23,654 | 33.28 | 711 |
| 2002 | 39,220.44 | 10,191 | 12,023 | 30,727 | 33.58 | 915 |
| 2003 | 37,996.14 | 9,186 | 10,837 | 30,579 | 33.89 | 902 |
| 2004 | 7,920.06 | 1,769 | 2,087 | 6,546 | 34.19 | 191 |
| 2005 | 9,052.13 | 1,846 | 2,178 | 7,689 | 34.50 | 223 |
| 2006 | 151,376.92 | 27,829 | 32,831 | 132,169 | 34.80 | 3,798 |
| 2007 | 8,306.76 | 1,352 | 1,595 | 7,459 | 35.10 | 213 |
| 2008 | 43,437.48 | 6,115 | 7,214 | 40,133 | 35.40 | 1,134 |
| 2009 | 4,044.96 | 477 | 563 | 3,846 | 35.70 | 108 |
| 2012 | 5,420.62 | 230 | 271 | 5,637 | 36.60 | 154 |
| 2013 | 38,739.53 | 553 | 652 | 41,574 | 36.91 | 1,126 |
| | 3,141,562.08 | 1,216,594 | 1,435,283 | 1,989,020 | | 64,299 |

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2045
NET SALVAGE PERCENT.. -2

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 2000 | 95,250.29 | 30,479 | 35,958 | 61,197 | 27.04 | 2,263 |
| 2001 | 387.92 | 118 | 139 | 256 | 27.22 | 9 |
| 2003 | 1,856.39 | 496 | 585 | 1,308 | 27.60 | 47 |
| 2013 | 1,140.45 | 19 | 22 | 1,141 | 29.42 | 39 |
| | 98,635.05 | 31,112 | 36,705 | 63,903 | | 2,358 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 1958 | 3,271.04 | 3,331 | 3,860 | | | |
| 1960 | 1,602.95 | 1,626 | 1,891 | | | |
| 1962 | 917.44 | 927 | 1,083 | | | |
| 1963 | 521.32 | 526 | 615 | | | |
| 1965 | 5,916.59 | 5,938 | 6,982 | | | |
| 1966 | 595.01 | 596 | 702 | | | |
| 1967 | 956.47 | 955 | 1,127 | 2 | 6.85 | |
| 1969 | 5,140.12 | 5,106 | 6,024 | 41 | 6.89 | 6 |
| 1970 | 2,835.02 | 2,808 | 3,313 | 32 | 6.91 | 5 |
| 1971 | 5,215.34 | 5,151 | 6,077 | 77 | 6.92 | 11 |
| 1972 | 1,339.74 | 1,319 | 1,556 | 25 | 6.94 | 4 |
| 1973 | 3,936.78 | 3,862 | 4,556 | 89 | 6.96 | 13 |
| 1974 | 855.78 | 837 | 988 | 22 | 6.97 | 3 |
| 1975 | 32,112.16 | 31,276 | 36,900 | 992 | 6.99 | 142 |
| 1976 | 6,339.73 | 6,152 | 7,258 | 223 | 7.00 | 32 |
| 1977 | 19,828.28 | 19,158 | 22,603 | 794 | 7.02 | 113 |
| 1978 | 31,503.88 | 30,312 | 35,763 | 1,412 | 7.03 | 201 |
| 1979 | 3,119.61 | 2,987 | 3,524 | 157 | 7.05 | 22 |
| 1980 | 7,214.86 | 6,876 | 8,112 | 401 | 7.06 | 57 |
| 1981 | 24,880.77 | 23,587 | 27,829 | 1,531 | 7.08 | 216 |
| 1983 | 16,832.34 | 15,776 | 18,613 | 1,249 | 7.11 | 176 |
| 1984 | 13,566.18 | 12,637 | 14,909 | 1,099 | 7.12 | 154 |
| 1985 | 13,080.13 | 12,101 | 14,277 | 1,157 | 7.14 | 162 |
| 1986 | 16,822.73 | 15,455 | 18,234 | 1,617 | 7.15 | 226 |
| 1987 | 19,602.96 | 17,875 | 21,089 | 2,042 | 7.16 | 285 |
| 1988 | 42,699.61 | 38,609 | 45,552 | 4,834 | 7.18 | 673 |
| 1989 | 425,452.78 | 381,350 | 449,927 | 52,107 | 7.19 | 7,247 |
| 1990 | 21,561.57 | 19,148 | 22,591 | 2,851 | 7.20 | 396 |
| 1991 | 63,382.38 | 55,716 | 65,735 | 9,056 | 7.21 | 1,256 |
| 1992 | 119,699.09 | 104,030 | 122,737 | 18,508 | 7.23 | 2,560 |
| 1993 | 47,241.09 | 40,566 | 47,861 | 7,884 | 7.24 | 1,089 |
| 1994 | 87,451.59 | 74,116 | 87,444 | 15,749 | 7.25 | 2,172 |
| 1995 | 57,723.53 | 48,222 | 56,894 | 11,220 | 7.26 | 1,545 |
| 1996 | 78,196.56 | 64,271 | 75,829 | 16,443 | 7.28 | 2,259 |
| 1997 | 49,621.77 | 40,075 | 47,282 | 11,272 | 7.29 | 1,546 |
| 1998 | 73,357.08 | 58,110 | 68,560 | 18,002 | 7.30 | 2,466 |
| 1999 | 65,399.42 | 50,687 | 59,802 | 17,369 | 7.31 | 2,376 |
| 2000 | 17,390.21 | 13,154 | 15,519 | 5,001 | 7.32 | 683 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 2001 | 89,899.25 | 66,090 | 77,975 | 28,106 | 7.34 | 3,829 |
| 2002 | 139,494.65 | 99,383 | 117,255 | 47,349 | 7.35 | 6,442 |
| 2003 | 71,418.20 | 49,052 | 57,873 | 26,401 | 7.36 | 3,587 |
| 2004 | 46,853.61 | 30,844 | 36,391 | 18,897 | 7.37 | 2,564 |
| 2005 | 246,017.94 | 154,101 | 181,812 | 108,489 | 7.38 | 14,700 |
| 2006 | 177,576.35 | 104,699 | 123,527 | 86,013 | 7.39 | 11,639 |
| 2007 | 40,193.26 | 22,014 | 25,973 | 21,455 | 7.40 | 2,899 |
| 2008 | 126,962.20 | 63,424 | 74,829 | 74,986 | 7.41 | 10,120 |
| 2009 | 101,366.42 | 44,905 | 52,980 | 66,632 | 7.42 | 8,980 |
| 2010 | 148,322.84 | 55,826 | 65,865 | 109,156 | 7.43 | 14,691 |
| 2011 | 43,872.80 | 12,982 | 15,317 | 36,453 | 7.44 | 4,900 |
| 2012 | 78,223.00 | 15,470 | 18,252 | 74,051 | 7.45 | 9,940 |
| 2013 | 141,774.74 | 10,508 | 12,398 | 154,897 | 7.46 | 20,764 |
| | 2,839,159.17 | 1,944,526 | 2,294,065 | 1,056,143 | | 143,151 |

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -15

| | | | | | | |
|------|-----------|--------|--------|----|------|---|
| 1960 | 20,668.44 | 20,431 | 23,769 | | | |
| 1991 | 2,737.55 | 2,345 | 3,101 | 47 | 7.21 | 7 |
| | 23,405.99 | 22,776 | 26,870 | 47 | | 7 |

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -15

| | | | | | | |
|------|-----------|--------|--------|-----|------|----|
| 1964 | 28,290.63 | 27,734 | 32,534 | | | |
| 1985 | 3,322.25 | 2,995 | 3,692 | 129 | 7.14 | 18 |
| 1993 | 606.95 | 508 | 626 | 72 | 7.24 | 10 |
| | 32,219.83 | 31,237 | 36,852 | 201 | | 28 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA S5-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1978 | 1,131.46 | 562 | 663 | 514 | 28.55 | 18 |
| 1980 | 147,556.19 | 70,376 | 83,026 | 70,432 | 29.49 | 2,388 |
| 1981 | 6,001.79 | 2,805 | 3,309 | 2,933 | 29.95 | 98 |
| 1982 | 3,783.92 | 1,731 | 2,042 | 1,893 | 30.42 | 62 |
| 1983 | 18,802.44 | 8,412 | 9,924 | 9,630 | 30.89 | 312 |
| 1984 | 2,595.49 | 1,134 | 1,338 | 1,361 | 31.37 | 43 |
| 1985 | 3,863.26 | 1,648 | 1,944 | 2,074 | 31.84 | 65 |
| 1986 | 7,486.37 | 3,115 | 3,675 | 4,111 | 32.31 | 127 |
| 1987 | 11,834.50 | 4,797 | 5,659 | 6,649 | 32.79 | 203 |
| 1988 | 3,540.36 | 1,396 | 1,647 | 2,035 | 33.27 | 61 |
| 1989 | 8,829.56 | 3,385 | 3,993 | 5,189 | 33.74 | 154 |
| 1990 | 24,372.58 | 9,065 | 10,694 | 14,653 | 34.22 | 428 |
| 1991 | 10,349.24 | 3,730 | 4,400 | 6,363 | 34.70 | 183 |
| 1992 | 24,531.73 | 8,549 | 10,086 | 15,427 | 35.18 | 439 |
| 1993 | 33,196.20 | 11,165 | 13,172 | 21,352 | 35.67 | 599 |
| 1994 | 57,455.59 | 18,617 | 21,963 | 37,790 | 36.15 | 1,045 |
| 1995 | 3,145.72 | 980 | 1,156 | 2,115 | 36.63 | 58 |
| 1996 | 74,931.30 | 22,364 | 26,384 | 51,545 | 37.12 | 1,389 |
| 1997 | 19,402.95 | 5,531 | 6,525 | 13,654 | 37.61 | 363 |
| 1998 | 791.58 | 215 | 254 | 570 | 38.10 | 15 |
| 1999 | 8,533.30 | 2,197 | 2,592 | 6,283 | 38.59 | 163 |
| 2000 | 94,160.22 | 22,903 | 27,020 | 70,907 | 39.08 | 1,814 |
| 2001 | 11,819.04 | 2,700 | 3,185 | 9,106 | 39.57 | 230 |
| 2002 | 56,889.10 | 12,126 | 14,306 | 44,859 | 40.07 | 1,120 |
| 2003 | 57,948.21 | 11,457 | 13,516 | 46,750 | 40.56 | 1,153 |
| 2004 | 49,354.80 | 8,957 | 10,567 | 40,762 | 41.06 | 993 |
| 2005 | 25,030.39 | 4,131 | 4,874 | 21,158 | 41.56 | 509 |
| 2006 | 69,806.96 | 10,321 | 12,176 | 60,423 | 42.06 | 1,437 |
| 2007 | 13,149.30 | 1,712 | 2,020 | 11,656 | 42.56 | 274 |
| 2008 | 69,526.41 | 7,791 | 9,191 | 63,116 | 43.06 | 1,466 |
| 2009 | 689,528.95 | 64,432 | 76,014 | 641,096 | 43.56 | 14,718 |
| 2010 | 295,404.89 | 21,825 | 25,748 | 281,473 | 44.07 | 6,387 |
| 2011 | 153,847.14 | 8,272 | 9,759 | 150,242 | 44.57 | 3,371 |
| 2012 | 56,259.34 | 1,848 | 2,180 | 56,330 | 45.08 | 1,250 |
| 2013 | 146,676.43 | 1,655 | 1,952 | 150,591 | 45.59 | 3,303 |
| | 2,261,536.71 | 361,904 | 426,958 | 1,925,040 | | 46,238 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1980 | 806,191.37 | 474,364 | 559,633 | 278,806 | 20.60 | 13,534 |
| 1994 | 5,625.84 | 2,536 | 2,992 | 2,859 | 22.68 | 126 |
| 1995 | 192,901.35 | 84,372 | 99,538 | 101,079 | 22.83 | 4,427 |
| 2001 | 1,828.98 | 627 | 740 | 1,162 | 23.66 | 49 |
| 2003 | 47,204.66 | 14,346 | 16,925 | 32,168 | 23.93 | 1,344 |
| 2005 | 3,243.99 | 846 | 998 | 2,376 | 24.19 | 98 |
| 2007 | 16,507.01 | 3,498 | 4,127 | 13,041 | 24.46 | 533 |
| 2008 | 139,452.67 | 25,797 | 30,434 | 114,597 | 24.59 | 4,660 |
| 2009 | 1,944,390.14 | 304,376 | 359,089 | 1,663,077 | 24.72 | 67,277 |
| 2010 | 56,725.61 | 7,137 | 8,420 | 50,575 | 24.85 | 2,035 |
| 2011 | 7,915.62 | 738 | 871 | 7,362 | 24.98 | 295 |
| 2012 | 18,947.55 | 1,104 | 1,302 | 18,403 | 25.10 | 733 |
| 2013 | 46,505.35 | 940 | 1,109 | 47,257 | 25.23 | 1,873 |
| | 3,287,440.14 | 920,681 | 1,086,178 | 2,332,760 | | 96,984 |

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -20

| | | | | | | |
|------|------------|--------|--------|--------|-------|-------|
| 1975 | 148.65 | 107 | 126 | 52 | 19.80 | 3 |
| 1977 | 8,537.47 | 6,006 | 7,086 | 3,159 | 20.13 | 157 |
| 1978 | 1,923.12 | 1,337 | 1,577 | 730 | 20.29 | 36 |
| 1979 | 3,187.48 | 2,191 | 2,585 | 1,240 | 20.45 | 61 |
| 1980 | 5,483.32 | 3,723 | 4,392 | 2,188 | 20.60 | 106 |
| 1981 | 7,836.47 | 5,250 | 6,194 | 3,210 | 20.76 | 155 |
| 1982 | 10,805.12 | 7,142 | 8,426 | 4,540 | 20.91 | 217 |
| 1983 | 26,528.26 | 17,281 | 20,387 | 11,447 | 21.07 | 543 |
| 1984 | 7,107.06 | 4,561 | 5,381 | 3,148 | 21.22 | 148 |
| 1985 | 20,060.00 | 12,671 | 14,949 | 9,123 | 21.37 | 427 |
| 1986 | 12,319.04 | 7,652 | 9,027 | 5,755 | 21.52 | 267 |
| 1987 | 8,132.24 | 4,962 | 5,854 | 3,905 | 21.67 | 180 |
| 1988 | 57,070.95 | 34,172 | 40,315 | 28,171 | 21.82 | 1,291 |
| 1989 | 16,240.56 | 9,536 | 11,250 | 8,239 | 21.96 | 375 |
| 1990 | 23,237.07 | 13,358 | 15,759 | 12,125 | 22.11 | 548 |
| 1991 | 12,462.58 | 7,002 | 8,261 | 6,694 | 22.26 | 301 |
| 1992 | 55,867.32 | 30,644 | 36,152 | 30,888 | 22.40 | 1,379 |
| 1993 | 103,820.47 | 55,504 | 65,481 | 59,103 | 22.54 | 2,622 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1994 | 10,846.02 | 5,641 | 6,655 | 6,360 | 22.68 | 280 |
| 1995 | 30,499.90 | 15,392 | 18,159 | 18,441 | 22.83 | 808 |
| 1996 | 154,512.70 | 75,477 | 89,044 | 96,371 | 22.97 | 4,196 |
| 1997 | 26,590.90 | 12,544 | 14,799 | 17,110 | 23.11 | 740 |
| 1998 | 17,563.82 | 7,974 | 9,407 | 11,669 | 23.25 | 502 |
| 1999 | 64,333.72 | 28,033 | 33,072 | 44,128 | 23.38 | 1,887 |
| 2000 | 91,295.15 | 37,999 | 44,830 | 64,725 | 23.52 | 2,752 |
| 2001 | 130,841.61 | 51,744 | 61,045 | 95,965 | 23.66 | 4,056 |
| 2002 | 67,572.83 | 25,269 | 29,811 | 51,276 | 23.79 | 2,155 |
| 2003 | 81,764.58 | 28,672 | 33,826 | 64,292 | 23.93 | 2,687 |
| 2004 | 100,320.93 | 32,772 | 38,663 | 81,722 | 24.06 | 3,397 |
| 2005 | 38,001.28 | 11,439 | 13,495 | 32,106 | 24.19 | 1,327 |
| 2006 | 86,235.34 | 23,580 | 27,819 | 75,664 | 24.33 | 3,110 |
| 2007 | 77,196.41 | 18,877 | 22,270 | 70,365 | 24.46 | 2,877 |
| 2008 | 62,827.86 | 13,410 | 15,821 | 59,573 | 24.59 | 2,423 |
| 2009 | 39,913.65 | 7,209 | 8,505 | 39,392 | 24.72 | 1,594 |
| 2010 | 70,165.07 | 10,186 | 12,017 | 72,181 | 24.85 | 2,905 |
| 2011 | 1,254,355.86 | 134,944 | 159,201 | 1,346,026 | 24.98 | 53,884 |
| 2012 | 119,141.33 | 8,012 | 9,452 | 133,517 | 25.10 | 5,319 |
| 2013 | 784.08 | 18 | 21 | 920 | 25.23 | 36 |
| | 2,905,530.22 | 772,291 | 911,114 | 2,575,522 | | 105,751 |

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -19

| | | | | | | |
|------|------------|---------|---------|--------|-------|-------|
| 1973 | 197,537.68 | 143,679 | 169,506 | 65,564 | 19.47 | 3,367 |
| 1975 | 8,840.84 | 6,304 | 7,437 | 3,083 | 19.80 | 156 |
| 1976 | 9,596.02 | 6,770 | 7,987 | 3,432 | 19.96 | 172 |
| 1977 | 24,898.42 | 17,369 | 20,491 | 9,138 | 20.13 | 454 |
| 1978 | 10,335.80 | 7,128 | 8,409 | 3,890 | 20.29 | 192 |
| 1979 | 18,307.24 | 12,477 | 14,720 | 7,066 | 20.45 | 346 |
| 1980 | 7,304.83 | 4,918 | 5,802 | 2,891 | 20.60 | 140 |
| 1981 | 7,922.85 | 5,264 | 6,210 | 3,218 | 20.76 | 155 |
| 1982 | 1,150.46 | 754 | 890 | 480 | 20.91 | 23 |
| 1984 | 20,933.97 | 13,321 | 15,716 | 9,196 | 21.22 | 433 |
| 1985 | 18,163.10 | 11,377 | 13,422 | 8,192 | 21.37 | 383 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 1986 | 18,486.18 | 11,386 | 13,433 | 8,566 | 21.52 | 398 |
| 1987 | 12,241.05 | 7,407 | 8,738 | 5,828 | 21.67 | 269 |
| 1988 | 27,338.37 | 16,233 | 19,151 | 13,382 | 21.82 | 613 |
| 1989 | 4,382.76 | 2,552 | 3,011 | 2,205 | 21.96 | 100 |
| 1990 | 24,013.50 | 13,689 | 16,150 | 12,426 | 22.11 | 562 |
| 1991 | 17,258.89 | 9,617 | 11,346 | 9,192 | 22.26 | 413 |
| 1992 | 41,008.25 | 22,306 | 26,316 | 22,484 | 22.40 | 1,004 |
| 1993 | 886.82 | 470 | 554 | 501 | 22.54 | 22 |
| 1994 | 3,444.53 | 1,777 | 2,096 | 2,003 | 22.68 | 88 |
| 1995 | 1,255.66 | 628 | 741 | 753 | 22.83 | 33 |
| 1996 | 15,210.91 | 7,368 | 8,692 | 9,409 | 22.97 | 410 |
| 1997 | 7,730.92 | 3,617 | 4,267 | 4,933 | 23.11 | 213 |
| 1999 | 67,886.84 | 29,335 | 34,608 | 46,177 | 23.38 | 1,975 |
| 2000 | 31,000.98 | 12,796 | 15,096 | 21,795 | 23.52 | 927 |
| 2003 | 17,460.05 | 6,072 | 7,163 | 13,614 | 23.93 | 569 |
| 2007 | 997,705.46 | 241,942 | 285,432 | 901,837 | 24.46 | 36,870 |
| 2008 | 23,176.10 | 4,906 | 5,788 | 21,792 | 24.59 | 886 |
| 2009 | 43,159.87 | 7,731 | 9,121 | 42,240 | 24.72 | 1,709 |
| 2013 | 12,358.17 | 286 | 337 | 14,369 | 25.23 | 570 |
| | 1,690,996.52 | 629,479 | 742,631 | 1,269,655 | | 53,452 |

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -16

| | | | | | | |
|------|------------|---------|---------|---------|-------|-------|
| 1977 | 322,775.76 | 219,496 | 258,952 | 115,468 | 20.13 | 5,736 |
| 1979 | 4,822.64 | 3,204 | 3,780 | 1,814 | 20.45 | 89 |
| 1982 | 8,982.60 | 5,739 | 6,771 | 3,649 | 20.91 | 175 |
| 1983 | 19,133.88 | 12,049 | 14,215 | 7,980 | 21.07 | 379 |
| 1984 | 3,795.65 | 2,354 | 2,777 | 1,626 | 21.22 | 77 |
| 1985 | 1,133.70 | 692 | 816 | 499 | 21.37 | 23 |
| 1986 | 3,232.58 | 1,941 | 2,290 | 1,460 | 21.52 | 68 |
| 1987 | 5,246.42 | 3,095 | 3,651 | 2,435 | 21.67 | 112 |
| 1988 | 238,541.50 | 138,069 | 162,888 | 113,820 | 21.82 | 5,216 |
| 1989 | 9,720.32 | 5,517 | 6,509 | 4,767 | 21.96 | 217 |
| 1990 | 10,161.60 | 5,647 | 6,662 | 5,125 | 22.11 | 232 |
| 1991 | 5,549.69 | 3,014 | 3,556 | 2,882 | 22.26 | 129 |

KANSAS CITY POWER AND LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -16 | | | | | | |
| 1992 | 4,109.84 | 2,179 | 2,571 | 2,197 | 22.40 | 98 |
| 1994 | 808.16 | 406 | 479 | 458 | 22.68 | 20 |
| 1996 | 28,493.59 | 13,455 | 15,874 | 17,179 | 22.97 | 748 |
| 1997 | 23,408.42 | 10,675 | 12,594 | 14,560 | 23.11 | 630 |
| 1999 | 7,426.75 | 3,128 | 3,690 | 4,925 | 23.38 | 211 |
| 2000 | 13,344.59 | 5,369 | 6,334 | 9,146 | 23.52 | 389 |
| 2001 | 2,054.33 | 785 | 926 | 1,457 | 23.66 | 62 |
| 2003 | 1,404.87 | 476 | 562 | 1,068 | 23.93 | 45 |
| 2006 | 16,562.72 | 4,378 | 5,165 | 14,048 | 24.33 | 577 |
| 2009 | 12,152.80 | 2,122 | 2,503 | 11,594 | 24.72 | 469 |
| 2011 | 71,957.27 | 7,483 | 8,828 | 74,642 | 24.98 | 2,988 |
| | 814,819.68 | 451,273 | 532,392 | 412,799 | | 18,690 |

MISCELLANEOUS
SURVIVOR CURVE.. IOWA 55-S0.5
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1988 | 3,797.69 | 1,389 | 1,639 | 2,159 | 34.88 | 62 |
| 1989 | 1,899.33 | 673 | 794 | 1,105 | 35.51 | 31 |
| 1991 | 22,862.72 | 7,561 | 8,920 | 13,943 | 36.81 | 379 |
| 1993 | 9,764.42 | 2,991 | 3,529 | 6,236 | 38.15 | 163 |
| 1995 | 20,275.80 | 5,699 | 6,723 | 13,552 | 39.54 | 343 |
| 1997 | 42,214.04 | 10,768 | 12,704 | 29,510 | 40.97 | 720 |
| 1998 | 688,536.09 | 166,378 | 196,285 | 492,251 | 41.71 | 11,802 |
| 1999 | 256,491.24 | 58,480 | 68,992 | 187,499 | 42.46 | 4,416 |
| 2000 | 157,669.56 | 33,770 | 39,840 | 117,829 | 43.22 | 2,726 |
| 2001 | 240,598.49 | 48,120 | 56,770 | 183,829 | 44.00 | 4,178 |
| 2002 | 150,713.48 | 27,978 | 33,007 | 117,706 | 44.79 | 2,628 |
| 2003 | 88,269.41 | 15,102 | 17,817 | 70,453 | 45.59 | 1,545 |
| 2004 | 122,721.14 | 19,167 | 22,612 | 100,109 | 46.41 | 2,157 |
| 2005 | 22,242.60 | 3,134 | 3,697 | 18,545 | 47.25 | 392 |
| 2006 | 71,907.48 | 9,021 | 10,643 | 61,265 | 48.10 | 1,274 |
| 2007 | 279,640.84 | 30,710 | 36,230 | 243,411 | 48.96 | 4,972 |
| 2008 | 295,279.35 | 27,703 | 32,683 | 262,597 | 49.84 | 5,269 |
| 2009 | 245,511.23 | 19,015 | 22,433 | 223,078 | 50.74 | 4,396 |
| 2010 | 197,967.59 | 12,058 | 14,225 | 183,742 | 51.65 | 3,557 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MISCELLANEOUS | | | | | | |
| SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2011 | 473,280.34 | 20,824 | 24,567 | 448,713 | 52.58 | 8,534 |
| 2012 | 132,949.52 | 3,554 | 4,193 | 128,757 | 53.53 | 2,405 |
| 2013 | 821,457.28 | 7,319 | 8,635 | 812,823 | 54.51 | 14,911 |
| | 4,346,049.64 | 531,414 | 626,939 | 3,719,111 | | 76,860 |
| | 23,386,110.88 | 7,234,320 | 8,534,727 | 17,143,588 | | 659,066 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 | | | | | | 2.82 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2001 | 1,260,554.04 | 352,171 | 1,116,069 | 270,540 | 33.28 | 8,129 |
| | 1,260,554.04 | 352,171 | 1,116,069 | 270,540 | | 8,129 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 33.3 0.64 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 2010 | 1,906,852.99 | 140,881 | 791,447 | 1,191,680 | 44.07 | 27,041 |
| 2011 | 136,488.02 | 7,339 | 41,229 | 100,718 | 44.57 | 2,260 |
| 2012 | 13,346.29 | 438 | 2,461 | 11,420 | 45.08 | 253 |
| 2013 | 10,054.99 | 113 | 635 | 9,822 | 45.59 | 215 |
| | 2,066,742.29 | 148,771 | 835,772 | 1,313,640 | | 29,769 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.1 1.44 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOLF CREEK UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 1985 | 221,509,896.03 | 106,674,315 | 142,980,494 | 80,744,501 | 29.22 | 2,763,330 |
| 1986 | 117,197.47 | 55,411 | 74,270 | 44,100 | 29.28 | 1,506 |
| 1987 | 2,555,689.52 | 1,184,508 | 1,587,651 | 993,596 | 29.35 | 33,853 |
| 1988 | 389,745.22 | 176,966 | 237,196 | 156,447 | 29.41 | 5,320 |
| 1989 | 161,834.88 | 71,893 | 96,361 | 67,092 | 29.47 | 2,277 |
| 1990 | 538,672.36 | 233,782 | 313,349 | 230,710 | 29.53 | 7,813 |
| 1991 | 791,792.72 | 335,263 | 449,368 | 350,342 | 29.59 | 11,840 |
| 1992 | 245,696.87 | 101,321 | 135,805 | 112,349 | 29.65 | 3,789 |
| 1993 | 553,499.40 | 221,937 | 297,472 | 261,562 | 29.71 | 8,804 |
| 1994 | 3,211,811.88 | 1,249,465 | 1,674,715 | 1,569,215 | 29.77 | 52,711 |
| 1995 | 1,063,917.40 | 400,724 | 537,109 | 537,448 | 29.83 | 18,017 |
| 1996 | 1,584,576.44 | 576,648 | 772,908 | 827,514 | 29.88 | 27,695 |
| 1997 | 168,110.07 | 58,894 | 78,938 | 90,853 | 29.94 | 3,035 |
| 1998 | 182,650.91 | 61,411 | 82,312 | 102,165 | 30.00 | 3,406 |
| 1999 | 158,532.03 | 50,951 | 68,292 | 91,825 | 30.06 | 3,055 |
| 2000 | 8,359.88 | 2,558 | 3,429 | 5,015 | 30.12 | 167 |
| 2001 | 599,280.58 | 173,877 | 233,055 | 372,218 | 30.17 | 12,337 |
| 2002 | 992,441.32 | 271,150 | 363,435 | 638,931 | 30.23 | 21,136 |
| 2003 | 613,299.63 | 156,617 | 209,921 | 409,512 | 30.29 | 13,520 |
| 2004 | 782,937.92 | 185,522 | 248,664 | 542,104 | 30.34 | 17,868 |
| 2005 | 677,209.71 | 147,111 | 197,180 | 486,802 | 30.40 | 16,013 |
| 2006 | 69,667.42 | 13,712 | 18,379 | 51,985 | 30.45 | 1,707 |
| 2007 | 122,258.48 | 21,410 | 28,697 | 94,784 | 30.51 | 3,107 |
| 2008 | 750,641.68 | 114,177 | 153,037 | 605,111 | 30.57 | 19,794 |
| 2009 | 763,994.28 | 97,913 | 131,237 | 640,397 | 30.62 | 20,914 |
| 2010 | 141,513.07 | 14,486 | 19,416 | 123,512 | 30.68 | 4,026 |
| 2011 | 1,011,898.91 | 76,324 | 102,301 | 919,717 | 30.73 | 29,929 |
| 2012 | 457,013.55 | 21,307 | 28,559 | 433,025 | 30.79 | 14,064 |
| 2013 | 452,196.95 | 7,285 | 9,764 | 446,954 | 30.84 | 14,493 |
| | 240,676,336.58 | 112,756,938 | 151,133,314 | 91,949,786 | | 3,135,526 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 1.30

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOLF CREEK UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 1985 | 274,866,469.77 | 136,197,930 | 185,141,258 | 95,222,541 | 26.24 | 3,628,908 |
| 1986 | 2,544,416.98 | 1,235,443 | 1,679,405 | 915,900 | 26.45 | 34,628 |
| 1987 | 1,376,865.17 | 654,381 | 889,536 | 514,867 | 26.66 | 19,312 |
| 1988 | 1,208,050.73 | 561,408 | 763,152 | 469,059 | 26.86 | 17,463 |
| 1989 | 673,932.54 | 305,905 | 415,833 | 271,578 | 27.05 | 10,040 |
| 1990 | 1,247,259.32 | 552,035 | 750,411 | 521,793 | 27.24 | 19,155 |
| 1991 | 2,799,036.64 | 1,206,930 | 1,640,646 | 1,214,372 | 27.42 | 44,288 |
| 1992 | 962,174.58 | 403,255 | 548,166 | 433,252 | 27.60 | 15,698 |
| 1993 | 3,226,870.06 | 1,313,272 | 1,785,202 | 1,506,205 | 27.76 | 54,258 |
| 1994 | 2,721,327.93 | 1,073,218 | 1,458,884 | 1,316,871 | 27.92 | 47,166 |
| 1995 | 897,604.52 | 342,079 | 465,007 | 450,550 | 28.08 | 16,045 |
| 1996 | 1,890,664.70 | 694,831 | 944,522 | 983,956 | 28.23 | 34,855 |
| 1997 | 1,044,639.10 | 369,324 | 502,042 | 563,490 | 28.37 | 19,862 |
| 1998 | 155,810.51 | 52,789 | 71,759 | 87,168 | 28.51 | 3,057 |
| 1999 | 422,660.10 | 136,784 | 185,938 | 245,175 | 28.64 | 8,561 |
| 2000 | 4,285,933.60 | 1,318,927 | 1,792,889 | 2,578,763 | 28.77 | 89,634 |
| 2001 | 500,871.59 | 145,915 | 198,350 | 312,539 | 28.89 | 10,818 |
| 2002 | 2,036,396.31 | 557,770 | 758,207 | 1,318,917 | 29.01 | 45,464 |
| 2003 | 3,132,199.46 | 802,002 | 1,090,205 | 2,104,638 | 29.12 | 72,275 |
| 2004 | 1,822,503.17 | 432,039 | 587,294 | 1,271,659 | 29.23 | 43,505 |
| 2005 | 1,250,277.34 | 271,610 | 369,214 | 906,069 | 29.34 | 30,882 |
| 2006 | 3,644,769.22 | 715,799 | 973,025 | 2,744,640 | 29.44 | 93,228 |
| 2007 | 6,226,995.54 | 1,088,907 | 1,480,211 | 4,871,325 | 29.53 | 164,962 |
| 2008 | 8,907,442.07 | 1,349,755 | 1,834,795 | 7,250,795 | 29.63 | 244,711 |
| 2009 | 2,029,114.17 | 259,023 | 352,104 | 1,717,592 | 29.71 | 57,812 |
| 2010 | 1,475,966.21 | 150,503 | 204,587 | 1,300,899 | 29.80 | 43,654 |
| 2011 | 3,787,095.94 | 283,880 | 385,894 | 3,476,944 | 29.88 | 116,364 |
| 2012 | 1,071,516.68 | 49,795 | 67,689 | 1,025,258 | 29.96 | 34,221 |
| 2013 | 15,763,128.87 | 247,607 | 336,586 | 15,741,806 | 30.04 | 524,028 |
| | 351,971,992.82 | 152,773,116 | 207,672,810 | 151,338,623 | | 5,544,854 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 1.58

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOLF CREEK UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 1985 | 69,090,052.43 | 37,283,963 | 44,338,455 | 25,442,498 | 21.79 | 1,167,623 |
| 1986 | 23,195.07 | 12,263 | 14,583 | 8,844 | 22.15 | 399 |
| 1987 | 101,732.70 | 52,621 | 62,577 | 40,173 | 22.52 | 1,784 |
| 1988 | 21,253.31 | 10,740 | 12,772 | 8,694 | 22.89 | 380 |
| 1989 | 38,409.02 | 18,944 | 22,528 | 16,265 | 23.25 | 700 |
| 1990 | 108,838.19 | 52,328 | 62,229 | 47,698 | 23.61 | 2,020 |
| 1991 | 245,755.67 | 114,962 | 136,714 | 111,499 | 23.97 | 4,652 |
| 1992 | 74,849.67 | 34,021 | 40,458 | 35,140 | 24.32 | 1,445 |
| 1993 | 78,516.29 | 34,615 | 41,164 | 38,137 | 24.67 | 1,546 |
| 1994 | 670,983.56 | 286,190 | 340,340 | 337,353 | 25.02 | 13,483 |
| 1995 | 6,247.20 | 2,573 | 3,060 | 3,250 | 25.36 | 128 |
| 1996 | 1,531,135.21 | 607,104 | 721,974 | 824,473 | 25.70 | 32,081 |
| 1998 | 13,568.59 | 4,944 | 5,879 | 7,825 | 26.35 | 297 |
| 1999 | 88,779.60 | 30,838 | 36,673 | 52,995 | 26.67 | 1,987 |
| 2000 | 395,906.82 | 130,560 | 155,263 | 244,603 | 26.98 | 9,066 |
| 2001 | 243,296.59 | 75,763 | 90,098 | 155,631 | 27.28 | 5,705 |
| 2002 | 17,040.49 | 4,980 | 5,922 | 11,289 | 27.58 | 409 |
| 2003 | 8,164.47 | 2,226 | 2,647 | 5,599 | 27.86 | 201 |
| 2005 | 50,594.77 | 11,654 | 13,859 | 37,242 | 28.40 | 1,311 |
| 2006 | 83,481.35 | 17,340 | 20,621 | 63,695 | 28.66 | 2,222 |
| 2007 | 15,242.92 | 2,809 | 3,340 | 12,055 | 28.90 | 417 |
| 2008 | 234,538.72 | 37,449 | 44,535 | 192,349 | 29.13 | 6,603 |
| 2009 | 1,678,886.21 | 224,490 | 266,966 | 1,428,709 | 29.36 | 48,662 |
| 2010 | 20,875.02 | 2,232 | 2,654 | 18,429 | 29.56 | 623 |
| 2011 | 34,757,252.91 | 2,720,624 | 3,235,393 | 31,869,433 | 29.76 | 1,070,881 |
| 2012 | 48,796.10 | 2,350 | 2,795 | 46,489 | 29.95 | 1,552 |
| 2013 | 9,089,371.61 | 149,914 | 178,279 | 9,001,986 | 30.12 | 298,871 |
| | 118,736,764.49 | 41,928,497 | 49,861,780 | 70,062,352 | | 2,675,048 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2 2.25

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOLF CREEK UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1985 | 64,443,803.87 | 34,432,324 | 36,097,371 | 28,346,433 | 21.79 | 1,300,892 |
| 1986 | 115,395.58 | 60,404 | 63,325 | 52,071 | 22.15 | 2,351 |
| 1987 | 573,820.20 | 293,871 | 308,082 | 265,738 | 22.52 | 11,800 |
| 1988 | 107,920.85 | 53,996 | 56,607 | 51,314 | 22.89 | 2,242 |
| 1989 | 35,028.42 | 17,106 | 17,933 | 17,095 | 23.25 | 735 |
| 1990 | 231,175.07 | 110,046 | 115,368 | 115,808 | 23.61 | 4,905 |
| 1991 | 1,363,879.46 | 631,694 | 662,241 | 701,639 | 23.97 | 29,272 |
| 1992 | 85,799.03 | 38,611 | 40,478 | 45,321 | 24.32 | 1,864 |
| 1993 | 214,736.59 | 93,733 | 98,266 | 116,471 | 24.67 | 4,721 |
| 1994 | 684,515.10 | 289,071 | 303,050 | 381,465 | 25.02 | 15,246 |
| 1995 | 239,522.14 | 97,665 | 102,388 | 137,134 | 25.36 | 5,407 |
| 1996 | 463,039.13 | 181,780 | 190,570 | 272,469 | 25.70 | 10,602 |
| 1997 | 342,963.22 | 129,287 | 135,539 | 207,424 | 26.03 | 7,969 |
| 1998 | 98,986.09 | 35,709 | 37,436 | 61,550 | 26.35 | 2,336 |
| 1999 | 276,674.96 | 95,151 | 99,752 | 176,923 | 26.67 | 6,634 |
| 2000 | 317,045.07 | 103,518 | 108,524 | 208,521 | 26.98 | 7,729 |
| 2001 | 153,712.33 | 47,393 | 49,685 | 104,028 | 27.28 | 3,813 |
| 2002 | 538,039.03 | 155,687 | 163,216 | 374,823 | 27.58 | 13,590 |
| 2003 | 15,268.18 | 4,121 | 4,320 | 10,948 | 27.86 | 393 |
| 2004 | 539,300.44 | 134,394 | 140,893 | 398,408 | 28.14 | 14,158 |
| 2005 | 739,402.85 | 168,621 | 176,775 | 562,628 | 28.40 | 19,811 |
| 2006 | 1,782,932.91 | 366,660 | 384,391 | 1,398,542 | 28.66 | 48,798 |
| 2007 | 25,694.98 | 4,688 | 4,915 | 20,780 | 28.90 | 719 |
| 2008 | 637,358.49 | 100,760 | 105,632 | 531,726 | 29.13 | 18,254 |
| 2009 | 50,142.24 | 6,638 | 6,959 | 43,183 | 29.36 | 1,471 |
| 2010 | 12,200.50 | 1,292 | 1,354 | 10,846 | 29.56 | 367 |
| 2011 | 1,046,830.17 | 81,129 | 85,052 | 961,778 | 29.76 | 32,318 |
| 2012 | 59,437.30 | 2,835 | 2,972 | 56,465 | 29.95 | 1,885 |
| 2013 | 1,835,538.79 | 29,974 | 31,423 | 1,804,115 | 30.12 | 59,898 |
| | 77,030,162.99 | 37,768,158 | 39,594,516 | 37,435,647 | | 1,630,180 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 2.12

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOLF CREEK UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1985 | 17,549,503.37 | 8,100,149 | 7,860,200 | 9,689,303 | 20.59 | 470,583 |
| 1986 | 185,860.97 | 83,816 | 81,333 | 104,528 | 20.88 | 5,006 |
| 1987 | 936,651.43 | 412,220 | 400,009 | 536,643 | 21.17 | 25,349 |
| 1988 | 541,178.90 | 232,204 | 225,325 | 315,853 | 21.45 | 14,725 |
| 1989 | 1,403,367.42 | 586,622 | 569,245 | 834,123 | 21.72 | 38,403 |
| 1990 | 969,659.54 | 394,147 | 382,471 | 587,188 | 21.99 | 26,703 |
| 1991 | 756,774.21 | 298,714 | 289,865 | 466,909 | 22.25 | 20,985 |
| 1992 | 534,823.15 | 204,778 | 198,712 | 336,111 | 22.50 | 14,938 |
| 1993 | 1,101,552.80 | 408,324 | 396,228 | 705,324 | 22.75 | 31,003 |
| 1994 | 2,012,942.34 | 721,559 | 700,184 | 1,312,758 | 22.98 | 57,126 |
| 1995 | 1,229,599.78 | 424,999 | 412,409 | 817,190 | 23.21 | 35,209 |
| 1996 | 1,303,138.20 | 433,515 | 420,673 | 882,465 | 23.43 | 37,664 |
| 1997 | 93,610.56 | 29,865 | 28,980 | 64,630 | 23.65 | 2,733 |
| 1998 | 653,708.04 | 199,557 | 193,646 | 460,062 | 23.85 | 19,290 |
| 1999 | 1,635,993.56 | 476,041 | 461,939 | 1,174,054 | 24.05 | 48,817 |
| 2000 | 621,984.84 | 171,792 | 166,703 | 455,282 | 24.24 | 18,782 |
| 2001 | 687,796.52 | 179,597 | 174,277 | 513,520 | 24.42 | 21,029 |
| 2002 | 1,116,022.73 | 273,615 | 265,510 | 850,513 | 24.60 | 34,574 |
| 2003 | 381,285.77 | 87,158 | 84,576 | 296,710 | 24.77 | 11,979 |
| 2004 | 2,794,163.31 | 591,161 | 573,649 | 2,220,514 | 24.93 | 89,070 |
| 2005 | 434,376.27 | 84,056 | 81,566 | 352,810 | 25.09 | 14,062 |
| 2006 | 252,514.90 | 44,162 | 42,854 | 209,661 | 25.24 | 8,307 |
| 2007 | 954,557.59 | 148,615 | 144,213 | 810,345 | 25.38 | 31,928 |
| 2008 | 652,985.05 | 88,101 | 85,491 | 567,494 | 25.52 | 22,237 |
| 2009 | 242,257.33 | 27,467 | 26,653 | 215,604 | 25.65 | 8,406 |
| 2010 | 3,557,211.27 | 322,461 | 312,909 | 3,244,302 | 25.78 | 125,846 |
| 2011 | 2,171,875.94 | 144,017 | 139,751 | 2,032,125 | 25.91 | 78,430 |
| 2012 | 1,083,706.76 | 44,324 | 43,011 | 1,040,696 | 26.03 | 39,981 |
| 2013 | 15,355,655.37 | 220,047 | 213,529 | 15,142,127 | 26.14 | 579,270 |
| | 61,214,757.92 | 15,433,083 | 14,975,912 | 46,238,846 | | 1,932,435 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 3.16

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1983 | 41,871.98 | 24,616 | 21,765 | 23,876 | 24.18 | 987 |
| 1986 | 15,135.80 | 8,453 | 7,474 | 9,024 | 24.49 | 368 |
| 1987 | 509.78 | 279 | 247 | 309 | 24.58 | 13 |
| 1988 | 35,347.77 | 18,995 | 16,795 | 21,734 | 24.67 | 881 |
| 1989 | 15,477.75 | 8,143 | 7,200 | 9,671 | 24.76 | 391 |
| 1990 | 33,216.76 | 17,091 | 15,111 | 21,095 | 24.84 | 849 |
| 1991 | 59,374.63 | 29,833 | 26,378 | 38,341 | 24.92 | 1,539 |
| 1992 | 160,443.04 | 78,582 | 69,480 | 105,403 | 25.00 | 4,216 |
| 1995 | 58,633.73 | 26,327 | 23,278 | 40,633 | 25.21 | 1,612 |
| 1996 | 28,972.55 | 12,584 | 11,126 | 20,454 | 25.27 | 809 |
| 1997 | 43,128.91 | 18,073 | 15,980 | 31,031 | 25.33 | 1,225 |
| 1999 | 1,040.37 | 401 | 355 | 779 | 25.45 | 31 |
| 2001 | 15,743.90 | 5,503 | 4,866 | 12,295 | 25.55 | 481 |
| 2002 | 23,177.79 | 7,646 | 6,760 | 18,503 | 25.60 | 723 |
| 2004 | 11,516.66 | 3,313 | 2,929 | 9,624 | 25.69 | 375 |
| 2006 | 11,062.14 | 2,659 | 2,351 | 9,707 | 25.77 | 377 |
| 2010 | 14,312.56 | 1,814 | 1,604 | 13,997 | 25.92 | 540 |
| 2011 | 61,365.48 | 5,749 | 5,083 | 61,805 | 25.95 | 2,382 |
| 2012 | 208,945.16 | 12,196 | 10,783 | 216,967 | 25.98 | 8,351 |
| | 839,276.76 | 282,257 | 249,564 | 665,248 | | 26,150 |
| WEST GARDNER COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 2003 | 1,089,879.14 | 261,389 | 231,113 | 880,563 | 32.79 | 26,855 |
| 2006 | 9,569.05 | 1,752 | 1,549 | 8,211 | 33.04 | 249 |
| 2009 | 616,912.70 | 72,949 | 64,500 | 564,751 | 33.25 | 16,985 |
| 2010 | 177,206.08 | 16,692 | 14,759 | 165,992 | 33.32 | 4,982 |
| 2011 | 14,393.43 | 996 | 881 | 13,801 | 33.38 | 413 |
| 2012 | 6,821.83 | 291 | 257 | 6,701 | 33.44 | 200 |
| 2013 | 3,206.94 | 47 | 42 | 3,230 | 33.49 | 96 |
| | 1,917,989.17 | 354,116 | 313,100 | 1,643,249 | | 49,780 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2003 | 814,523.33 | 197,264 | 174,415 | 664,544 | 32.79 | 20,267 |
| 2004 | 3,585.76 | 803 | 710 | 2,983 | 32.88 | 91 |
| 2006 | 12,272.63 | 2,270 | 2,007 | 10,634 | 33.04 | 322 |
| 2009 | 29,186.15 | 3,485 | 3,081 | 26,980 | 33.25 | 811 |
| 2011 | 9,299.58 | 650 | 575 | 9,004 | 33.38 | 270 |
| | 868,867.45 | 204,472 | 180,788 | 714,145 | | 21,761 |
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2001 | 84,238.35 | 24,764 | 21,896 | 64,870 | 30.02 | 2,161 |
| | 84,238.35 | 24,764 | 21,896 | 64,870 | | 2,161 |
| HAWTHORN UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2000 | 375,893.81 | 116,775 | 103,249 | 283,922 | 29.94 | 9,483 |
| 2006 | 8,957.15 | 1,778 | 1,572 | 7,654 | 30.36 | 252 |
| | 384,850.96 | 118,553 | 104,821 | 291,575 | | 9,735 |
| HAWTHORN UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2000 | 46,352.81 | 14,400 | 12,732 | 35,011 | 29.94 | 1,169 |
| | 46,352.81 | 14,400 | 12,732 | 35,011 | | 1,169 |
| | 4,141,575.50 | 998,562 | 882,901 | 3,414,098 | | 110,756 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 | | | | | | 2.67 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -23 | | | | | | |
| 2006 | 1,877,349.94 | 719,228 | 630,352 | 1,678,789 | 16.27 | 103,183 |
| 2010 | 115,783.52 | 24,793 | 21,729 | 120,684 | 16.32 | 7,395 |
| | 1,993,133.46 | 744,021 | 652,081 | 1,799,473 | | 110,578 |
| SPEARVILLE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -23 | | | | | | |
| 2010 | 556,207.30 | 119,101 | 104,384 | 579,751 | 16.32 | 35,524 |
| | 556,207.30 | 119,101 | 104,384 | 579,751 | | 35,524 |
| | 2,549,340.76 | 863,122 | 756,465 | 2,379,224 | | 146,102 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 | | | | | | 5.73 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1972 | 93,962.04 | 70,997 | 99,891 | 3,468 | 15.42 | 225 |
| 1975 | 123,152.64 | 88,914 | 125,099 | 10,369 | 16.77 | 618 |
| 1976 | 75,437.37 | 53,602 | 75,416 | 7,565 | 17.21 | 440 |
| 1977 | 86,144.46 | 60,230 | 84,742 | 10,017 | 17.64 | 568 |
| 1981 | 3,236.95 | 2,111 | 2,970 | 591 | 19.28 | 31 |
| 1982 | 0.05 | | 0 | | | |
| 1986 | 2,246.84 | 1,328 | 1,868 | 603 | 21.05 | 29 |
| 1992 | 110,239.55 | 56,238 | 79,125 | 42,138 | 22.72 | 1,855 |
| 1998 | 68,038.98 | 28,239 | 39,731 | 35,112 | 23.93 | 1,467 |
| 2009 | 570,463.96 | 91,880 | 129,272 | 498,238 | 25.30 | 19,693 |
| | 1,132,922.84 | 453,539 | 638,115 | 608,100 | | 24,926 |
| WEST GARDNER COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 2003 | 1,626,152.09 | 412,246 | 580,018 | 1,111,181 | 30.62 | 36,289 |
| 2006 | 88,532.85 | 17,035 | 23,968 | 68,106 | 31.32 | 2,175 |
| 2010 | 35,134.87 | 3,455 | 4,861 | 31,679 | 32.08 | 988 |
| 2011 | 26,083.58 | 1,879 | 2,644 | 24,483 | 32.24 | 759 |
| | 1,775,903.39 | 434,615 | 611,490 | 1,235,450 | | 40,211 |
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2003 | 1,087,848.88 | 278,433 | 391,746 | 750,495 | 30.62 | 24,510 |
| 2010 | 9,551.54 | 948 | 1,334 | 8,695 | 32.08 | 271 |
| | 1,097,400.42 | 279,381 | 393,080 | 759,190 | | 24,781 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) | |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|------|
| HAWTHORN UNIT 6 | | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | | |
| 2001 | 583,826.34 | 180,423 | 253,849 | 359,169 | 28.10 | 12,782 | |
| | 583,826.34 | 180,423 | 253,849 | 359,169 | | 12,782 | |
| HAWTHORN UNIT 7 | | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | | |
| 2000 | 1,539,522.81 | 503,830 | 708,873 | 907,626 | 27.87 | 32,566 | |
| 2003 | 28,618.35 | 7,749 | 10,903 | 19,147 | 28.52 | 671 | |
| | 1,568,141.16 | 511,579 | 719,776 | 926,772 | | 33,237 | |
| HAWTHORN UNIT 8 | | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | | |
| 2000 | 310,671.94 | 101,672 | 143,049 | 183,157 | 27.87 | 6,572 | |
| | 310,671.94 | 101,672 | 143,049 | 183,157 | | 6,572 | |
| | 6,468,866.09 | 1,961,209 | 2,759,359 | 4,071,838 | | 142,509 | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.6 | 2.20 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1972 | 3,881,271.06 | 2,708,890 | 4,194,124 | 75,274 | 17.57 | 4,284 |
| 1973 | 670.26 | 462 | 715 | 22 | 17.87 | 1 |
| 1975 | 3,864,198.31 | 2,593,812 | 4,015,951 | 234,667 | 18.46 | 12,712 |
| 1976 | 4,485,923.60 | 2,969,740 | 4,597,993 | 336,522 | 18.75 | 17,948 |
| 1977 | 5,494,501.61 | 3,586,844 | 5,553,444 | 490,508 | 19.03 | 25,776 |
| 1979 | 3,366.65 | 2,133 | 3,302 | 401 | 19.58 | 20 |
| 1980 | 13,453.67 | 8,394 | 12,996 | 1,803 | 19.84 | 91 |
| 1983 | 5,178.80 | 3,074 | 4,759 | 937 | 20.58 | 46 |
| 1986 | 10,883.68 | 6,107 | 9,455 | 2,517 | 21.26 | 118 |
| 1987 | 8,534.12 | 4,693 | 7,266 | 2,121 | 21.47 | 99 |
| 1990 | 376,427.13 | 193,487 | 299,572 | 114,498 | 22.06 | 5,190 |
| 1993 | 247,251.26 | 117,401 | 181,770 | 90,207 | 22.58 | 3,995 |
| 1996 | 102,048.42 | 44,025 | 68,163 | 44,090 | 23.03 | 1,914 |
| 1998 | 490,565.92 | 195,851 | 303,232 | 236,390 | 23.31 | 10,141 |
| 1999 | 59,299.52 | 22,682 | 35,118 | 30,111 | 23.43 | 1,285 |
| 2000 | 556,499.58 | 202,891 | 314,132 | 298,017 | 23.56 | 12,649 |
| 2001 | 662,192.01 | 229,238 | 354,925 | 373,486 | 23.67 | 15,779 |
| 2002 | 16,351.89 | 5,340 | 8,268 | 9,719 | 23.78 | 409 |
| 2006 | 266,058.31 | 63,201 | 97,853 | 194,811 | 24.18 | 8,057 |
| 2008 | 673,876.61 | 124,807 | 193,236 | 548,028 | 24.35 | 22,506 |
| 2009 | 617,143.41 | 96,296 | 149,093 | 529,764 | 24.44 | 21,676 |
| 2010 | 26,384.81 | 3,314 | 5,131 | 23,892 | 24.51 | 975 |
| 2011 | 257,634.57 | 23,854 | 36,933 | 246,465 | 24.59 | 10,023 |
| 2012 | 159,712.80 | 9,246 | 14,315 | 161,369 | 24.66 | 6,544 |
| 2013 | 60,697.19 | 1,219 | 1,887 | 64,880 | 24.73 | 2,624 |
| | 22,340,125.19 | 13,217,001 | 20,463,638 | 4,110,500 | | 184,862 |

WEST GARDNER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. -4

| | | | | | | |
|------|---------------|------------|------------|------------|-------|-----------|
| 2003 | 59,604,866.59 | 14,403,158 | 22,300,143 | 39,688,919 | 29.57 | 1,342,202 |
| 2005 | 2,359.60 | 482 | 746 | 1,708 | 29.94 | 57 |
| 2006 | 281.78 | 52 | 81 | 213 | 30.12 | 7 |
| 2007 | 4,329.46 | 707 | 1,095 | 3,408 | 30.28 | 113 |
| 2009 | 35,251.10 | 4,182 | 6,475 | 30,186 | 30.60 | 986 |
| 2010 | 96,278.10 | 9,089 | 14,072 | 86,057 | 30.75 | 2,799 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WEST GARDNER COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 2011 | 270,268.96 | 18,689 | 28,936 | 252,144 | 30.89 | 8,163 |
| 2012 | 153,868.15 | 6,529 | 10,109 | 149,914 | 31.03 | 4,831 |
| 2013 | 750,515.85 | 10,865 | 16,822 | 763,714 | 31.16 | 24,509 |
| | 60,918,019.59 | 14,453,753 | 22,378,478 | 40,976,262 | | 1,383,667 |
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2003 | 14,302,960.26 | 3,522,690 | 5,454,115 | 9,707,023 | 29.57 | 328,273 |
| 2005 | 8,042.20 | 1,673 | 2,590 | 5,934 | 29.94 | 198 |
| 2007 | 4,329.46 | 721 | 1,116 | 3,473 | 30.28 | 115 |
| 2010 | 10,337.95 | 995 | 1,541 | 9,418 | 30.75 | 306 |
| 2011 | 10,217.21 | 720 | 1,115 | 9,715 | 30.89 | 315 |
| 2012 | 134,078.79 | 5,799 | 8,978 | 133,145 | 31.03 | 4,291 |
| 2013 | 25,920.45 | 382 | 591 | 26,884 | 31.16 | 863 |
| | 14,495,886.32 | 3,532,980 | 5,470,047 | 9,895,592 | | 334,361 |
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1996 | 261,435.45 | 97,952 | 151,657 | 122,850 | 26.28 | 4,675 |
| 2000 | 2,496.32 | 780 | 1,208 | 1,413 | 27.05 | 52 |
| 2001 | 13,959,694.02 | 4,123,791 | 6,384,790 | 8,272,889 | 27.23 | 303,815 |
| 2002 | 5,854.50 | 1,627 | 2,519 | 3,628 | 27.39 | 132 |
| 2004 | 2,322,866.73 | 557,460 | 863,105 | 1,575,905 | 27.71 | 56,871 |
| 2005 | 333,645.13 | 73,464 | 113,743 | 236,584 | 27.85 | 8,495 |
| 2006 | 15,584.67 | 3,103 | 4,804 | 11,560 | 27.99 | 413 |
| 2007 | 48,180.96 | 8,511 | 13,177 | 37,413 | 28.13 | 1,330 |
| 2008 | 970,760.21 | 148,787 | 230,364 | 788,934 | 28.26 | 27,917 |
| 2009 | 3,280,705.35 | 422,739 | 654,519 | 2,790,222 | 28.38 | 98,316 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2010 | 20,041.35 | 2,064 | 3,196 | 17,848 | 28.50 | 626 |
| 2011 | 4,058,228.41 | 308,123 | 477,061 | 3,784,079 | 28.61 | 132,264 |
| 2013 | 24,712.04 | 399 | 618 | 25,330 | 28.83 | 879 |
| | 25,304,205.14 | 5,748,800 | 8,900,761 | 17,668,654 | | 635,785 |
| HAWTHORN UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 12,127,186.48 | 3,791,668 | 5,870,570 | 6,862,976 | 27.05 | 253,714 |
| 2007 | 122,856.01 | 21,703 | 33,602 | 95,396 | 28.13 | 3,391 |
| 2009 | 13,570.91 | 1,749 | 2,708 | 11,542 | 28.38 | 407 |
| 2010 | 30,917.03 | 3,185 | 4,931 | 27,532 | 28.50 | 966 |
| 2011 | 99,484.24 | 7,553 | 11,694 | 92,764 | 28.61 | 3,242 |
| 2012 | 8,056.96 | 377 | 584 | 7,876 | 28.72 | 274 |
| | 12,402,071.63 | 3,826,235 | 5,924,089 | 7,098,086 | | 261,994 |
| HAWTHORN UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 12,908,384.35 | 4,035,916 | 6,248,733 | 7,305,070 | 27.05 | 270,058 |
| 2005 | 1,373.09 | 302 | 468 | 974 | 27.85 | 35 |
| 2008 | 120,167.26 | 18,418 | 28,516 | 97,659 | 28.26 | 3,456 |
| 2009 | 13,570.87 | 1,749 | 2,708 | 11,541 | 28.38 | 407 |
| 2010 | 5,362.76 | 552 | 855 | 4,776 | 28.50 | 168 |
| 2011 | 74,898.03 | 5,687 | 8,805 | 69,838 | 28.61 | 2,441 |
| 2012 | 10,069.41 | 471 | 729 | 9,844 | 28.72 | 343 |
| | 13,133,825.77 | 4,063,095 | 6,290,814 | 7,499,703 | | 276,908 |
| | 148,594,133.64 | 44,841,864 | 69,427,827 | 87,248,797 | | 3,077,577 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.3 2.07 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 381,018.04 | 27,148 | 42,033 | 338,985 | 18.77 | 18,060 |
| 2013 | 114,399.35 | 2,845 | 4,405 | 109,994 | 18.82 | 5,845 |
| | 495,417.39 | 29,993 | 46,438 | 448,979 | | 23,905 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 | | | | | | 4.83 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 2006 | 201,192.38 | 76,167 | 58,975 | 186,479 | 15.78 | 11,817 |
| 2010 | 121,284.81 | 25,684 | 19,887 | 128,081 | 15.95 | 8,030 |
| 2011 | 16,332.57 | 2,611 | 2,022 | 17,904 | 15.98 | 1,120 |
| 2012 | 71,127.56 | 7,156 | 5,541 | 81,235 | 16.02 | 5,071 |
| 2013 | 73,618.50 | 2,608 | 2,019 | 87,795 | 16.05 | 5,470 |
| | 483,555.82 | 114,226 | 88,444 | 501,494 | | 31,508 |
| SPEARVILLE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2026 | | | | | | |
| NET SALVAGE PERCENT.. -21 | | | | | | |
| 2006 | 83,771,451.40 | 37,709,233 | 29,197,871 | 72,165,586 | 12.12 | 5,954,256 |
| 2010 | 910,633.10 | 239,447 | 185,401 | 916,465 | 12.21 | 75,059 |
| 2011 | 232,532.25 | 46,639 | 36,112 | 245,252 | 12.23 | 20,053 |
| 2012 | 244,104.91 | 31,454 | 24,355 | 271,012 | 12.25 | 22,123 |
| 2013 | 270,221.58 | 12,310 | 9,532 | 317,437 | 12.27 | 25,871 |
| | 85,428,943.24 | 38,039,083 | 29,453,270 | 73,915,751 | | 6,097,362 |
| SPEARVILLE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 2010 | 55,453,219.89 | 11,743,195 | 9,092,635 | 58,560,293 | 15.95 | 3,671,492 |
| 2011 | 89,932.09 | 14,378 | 11,133 | 98,584 | 15.98 | 6,169 |
| 2012 | 59,668.39 | 6,003 | 4,648 | 68,147 | 16.02 | 4,254 |
| 2013 | 36,147.99 | 1,281 | 992 | 43,109 | 16.05 | 2,686 |
| | 55,638,968.36 | 11,764,857 | 9,109,408 | 58,770,133 | | 3,684,601 |
| | 141,551,467.42 | 49,918,166 | 38,651,122 | 133,187,378 | | 9,813,471 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.6 6.93 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1966 | 104,579.05 | 94,663 | 115,037 | | | |
| 1967 | 47.22 | 42 | 52 | | | |
| 1972 | 585,667.22 | 489,263 | 635,686 | 8,548 | 10.82 | 790 |
| 1973 | 12,804.98 | 10,530 | 13,681 | 404 | 11.35 | 36 |
| 1975 | 669,114.91 | 531,985 | 691,193 | 44,833 | 12.45 | 3,601 |
| 1976 | 808,741.40 | 631,529 | 820,528 | 69,087 | 13.02 | 5,306 |
| 1977 | 979,848.24 | 751,088 | 975,868 | 101,965 | 13.59 | 7,503 |
| 1979 | 20,874.73 | 15,384 | 19,988 | 2,974 | 14.75 | 202 |
| 1980 | 8,476.62 | 6,119 | 7,950 | 1,374 | 15.33 | 90 |
| 1981 | 10,839.35 | 7,660 | 9,952 | 1,971 | 15.91 | 124 |
| 1982 | 28,573.05 | 19,756 | 25,668 | 5,762 | 16.48 | 350 |
| 1983 | 4,064.53 | 2,748 | 3,570 | 901 | 17.04 | 53 |
| 1984 | 1,296.95 | 857 | 1,113 | 313 | 17.59 | 18 |
| 1985 | 100,185.83 | 64,619 | 83,958 | 26,247 | 18.13 | 1,448 |
| 1986 | 6,778.58 | 4,267 | 5,544 | 1,912 | 18.65 | 103 |
| 1987 | 3,709.42 | 2,276 | 2,957 | 1,123 | 19.16 | 59 |
| 1988 | 4,794.67 | 2,867 | 3,725 | 1,549 | 19.64 | 79 |
| 1990 | 24,731.30 | 13,997 | 18,186 | 9,019 | 20.56 | 439 |
| 1992 | 28,506.28 | 15,203 | 19,753 | 11,604 | 21.39 | 542 |
| 1993 | 1,785.26 | 923 | 1,199 | 765 | 21.77 | 35 |
| 1994 | 173,274.96 | 86,608 | 112,527 | 78,075 | 22.13 | 3,528 |
| 2001 | 77,208.49 | 28,419 | 36,924 | 48,005 | 24.10 | 1,992 |
| 2006 | 42,880.17 | 10,725 | 13,935 | 33,233 | 25.01 | 1,329 |
| 2007 | 78,227.26 | 17,429 | 22,645 | 63,405 | 25.16 | 2,520 |
| 2009 | 49,683.06 | 8,129 | 10,562 | 44,090 | 25.41 | 1,735 |
| 2011 | 146,338.49 | 14,149 | 18,383 | 142,589 | 25.63 | 5,563 |
| | 3,973,032.02 | 2,831,235 | 3,670,587 | 699,748 | | 37,445 |

WEST GARDNER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 45-R3
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. -5

| | | | | | | |
|------|--------------|---------|-----------|-----------|-------|--------|
| 2003 | 3,649,019.12 | 974,381 | 1,263,248 | 2,568,222 | 29.85 | 86,038 |
| 2009 | 98,303.70 | 12,625 | 16,368 | 86,851 | 31.79 | 2,732 |
| 2011 | 24,138.71 | 1,802 | 2,336 | 23,009 | 32.27 | 713 |
| | 3,771,461.53 | 988,808 | 1,281,952 | 2,678,083 | | 89,483 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2003 | 961,619.42 | 259,222 | 336,072 | 683,245 | 29.85 | 22,889 |
| 2009 | 21,157.34 | 2,743 | 3,556 | 18,871 | 31.79 | 594 |
| | 982,776.76 | 261,965 | 339,628 | 702,115 | | 23,483 |
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2001 | 1,375,994.99 | 446,405 | 578,747 | 879,808 | 27.39 | 32,122 |
| 2006 | 25,584.39 | 5,496 | 7,125 | 19,994 | 28.88 | 692 |
| | 1,401,579.38 | 451,901 | 585,872 | 899,802 | | 32,814 |
| HAWTHORN UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 1,094,940.91 | 373,373 | 484,064 | 665,624 | 27.03 | 24,625 |
| 2009 | 28,618.58 | 3,919 | 5,081 | 24,969 | 29.54 | 845 |
| 2010 | 101,915.91 | 11,127 | 14,426 | 92,586 | 29.73 | 3,114 |
| 2012 | 5,056.19 | 251 | 325 | 4,984 | 30.06 | 166 |
| | 1,230,531.59 | 388,670 | 503,896 | 788,162 | | 28,750 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 668,755.12 | 228,044 | 295,650 | 406,543 | 27.03 | 15,040 |
| 2009 | 28,618.55 | 3,919 | 5,081 | 24,969 | 29.54 | 845 |
| 2010 | 81,338.99 | 8,881 | 11,514 | 73,892 | 29.73 | 2,485 |
| 2012 | 5,056.17 | 251 | 325 | 4,984 | 30.06 | 166 |
| | 783,768.83 | 241,095 | 312,570 | 510,387 | | 18,536 |
| | 12,143,150.11 | 5,163,674 | 6,694,505 | 6,278,297 | | 230,511 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 27.2 1.90 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| 2013 | 316,563.78 | 11,378 | 6,691 | 379,517 | 16.14 | 23,514 |
| | 316,563.78 | 11,378 | 6,691 | 379,517 | | 23,514 |
| SPEARVILLE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2026 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2006 | 70,171.22 | 31,523 | 18,538 | 65,667 | 12.15 | 5,405 |
| | 70,171.22 | 31,523 | 18,538 | 65,667 | | 5,405 |
| | 386,735.00 | 42,901 | 25,229 | 445,184 | | 28,919 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 | | | | | | 7.48 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 1983 | 914.86 | 583 | 22 | 957 | 17.63 | 54 |
| 1986 | 1,389.94 | 828 | 31 | 1,456 | 19.00 | 77 |
| 1987 | 783.39 | 456 | 17 | 821 | 19.42 | 42 |
| 1988 | 7,465.91 | 4,238 | 160 | 7,829 | 19.84 | 395 |
| 1989 | 8,015.12 | 4,435 | 167 | 8,409 | 20.23 | 416 |
| 1991 | 20,401.58 | 10,687 | 403 | 21,427 | 20.98 | 1,021 |
| 1994 | 1,604.36 | 766 | 29 | 1,688 | 21.97 | 77 |
| 1996 | 11,351.55 | 5,050 | 190 | 11,956 | 22.55 | 530 |
| 1999 | 861.97 | 338 | 13 | 910 | 23.30 | 39 |
| 2000 | 5,160.07 | 1,925 | 73 | 5,449 | 23.52 | 232 |
| 2002 | 22,118.32 | 7,366 | 278 | 23,389 | 23.92 | 978 |
| 2006 | 342.05 | 82 | 3 | 363 | 24.59 | 15 |
| 2010 | 18,629.03 | 2,359 | 89 | 19,844 | 25.10 | 791 |
| 2011 | 29,619.83 | 2,766 | 104 | 31,589 | 25.21 | 1,253 |
| 2012 | 10,775.75 | 625 | 24 | 11,507 | 25.31 | 455 |
| 2013 | 7,418.96 | 150 | 6 | 7,933 | 25.40 | 312 |
| | 146,852.69 | 42,654 | 1,607 | 155,525 | | 6,687 |

WEST GARDNER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. -1

| | | | | | | |
|------|------------|--------|-------|---------|-------|-------|
| 2010 | 1,775.26 | 172 | 7 | 1,786 | 31.39 | 57 |
| 2012 | 6,087.98 | 266 | 10 | 6,139 | 31.83 | 193 |
| | 7,863.24 | 438 | 17 | 7,925 | | 250 |
| | 154,715.93 | 43,092 | 1,624 | 163,450 | | 6,937 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 4.48

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 35-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -23 | | | | | | |
| 2010 | 12,955.44 | 2,823 | | 15,935 | 16.26 | 980 |
| 2012 | 158,277.10 | 16,351 | | 194,681 | 16.36 | 11,900 |
| 2013 | 20,189.22 | 735 | | 24,833 | 16.40 | 1,514 |
| | 191,421.76 | 19,909 | | 235,449 | | 14,394 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 16.4 7.52 |

EXHIBIT JJS-2

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 371.10 ELECTRIC VEHICLE CHARGING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2015 | 500,000.00 | | | 500,000 | 10.00 | 50,000 |
| | 500,000.00 | | | 500,000 | | 50,000 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 10.00 | | | | | | |