



**GREATER MISSOURI OPERATIONS - SJLP JURISDICTION**

## **2014 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2014**

*Prepared by:*



*Excellence Delivered **As Promised***

KANSAS CITY POWER AND LIGHT COMPANY  
Kansas City, Missouri

GREATER MISSOURI OPERATIONS - SJLP JURISDICTION

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2014

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



Excellence Delivered *As Promised*

February 22, 2016

Greater Missouri Operations - SJLP Jurisdiction  
One Kansas City Place  
1200 Main  
Kansas City, MO 64105

Attention Mr. Tim M. Rush  
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Greater Missouri Operations - SJLP Jurisdiction as of December 31, 2014. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Greater Missouri Operations personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President

JJS:krm

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## GREATER MISSOURI OPERATIONS - SJLP JURISDICTION

### DEPRECIATION STUDY

#### EXECUTIVE SUMMARY

Pursuant to Greater Missouri Operation's ("Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2014. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

The Company's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes to the life spans of generating facilities and estimates of life and net salvage. The overall effect of these changes has created an increase in rates as compared to those approved in the last proceeding.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2014 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$23.1 million when applied to depreciable plant balances as of December 31, 2014. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

| FUNCTION               | ORIGINAL COST<br>AS OF<br>DECEMBER 31, 2014 | PROPOSED<br>RATE | PROPOSED<br>EXPENSE        |
|------------------------|---|------------------|----------------------------|
| Steam Production Plant | \$296,662,519.94                            | 4.26             | \$ 12,649,739              |
| Other Production Plant | 38,448,787.82                               | 1.08             | 414,589                    |
| Transmission Plant     | 69,025,698.33                               | 2.67             | 1,844,607                  |
| Distribution Plant     | 267,731,110.25                              | 2.56             | 6,840,745                  |
| Industrial Steam       | 4,202,365.32                                | 3.39             | 142,300                    |
| General Plant          | <u>30,789,872.70</u>                        | 3.91             | <u>1,204,107</u>           |
| <b>Total</b>           | <b><u>\$ 706,860,354.36</u></b>             | <b>3.27</b>      | <b><u>\$23,096,087</u></b> |

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## PART I. INTRODUCTION



# GREATER MISSOURI OPERATIONS - SJLP JURISDICTION DEPRECIATION STUDY

## PART I. INTRODUCTION

### SCOPE

This report sets forth the results of the depreciation study for Greater Missouri Operations - SJLP Jurisdiction ("Company") to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2014. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2014.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2014, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

### PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation.

Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For

certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

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## PART II. ESTIMATION OF SURVIVOR CURVES

## PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the

differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

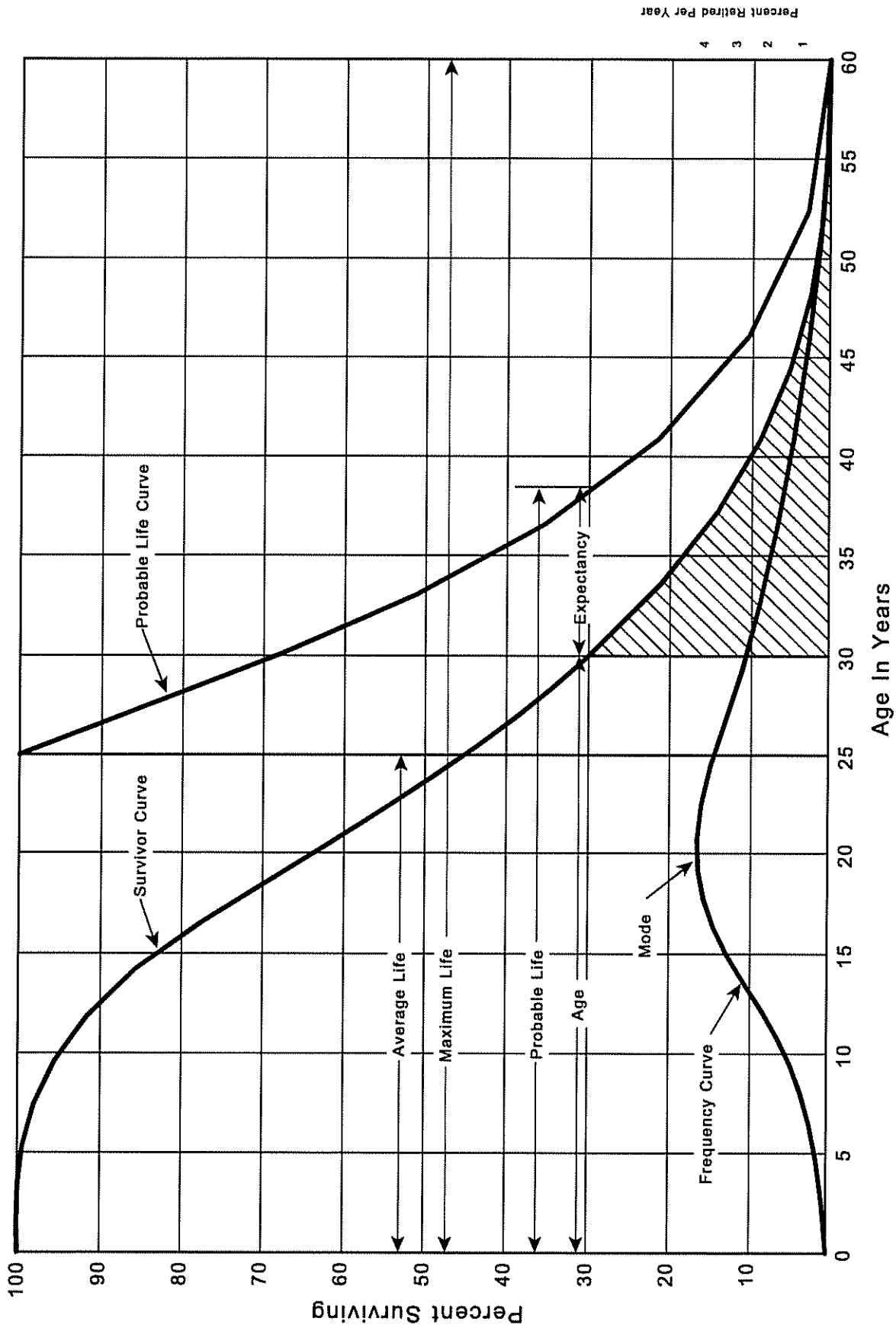


Figure 1. A Typical Survivor Curve and Derived Curves

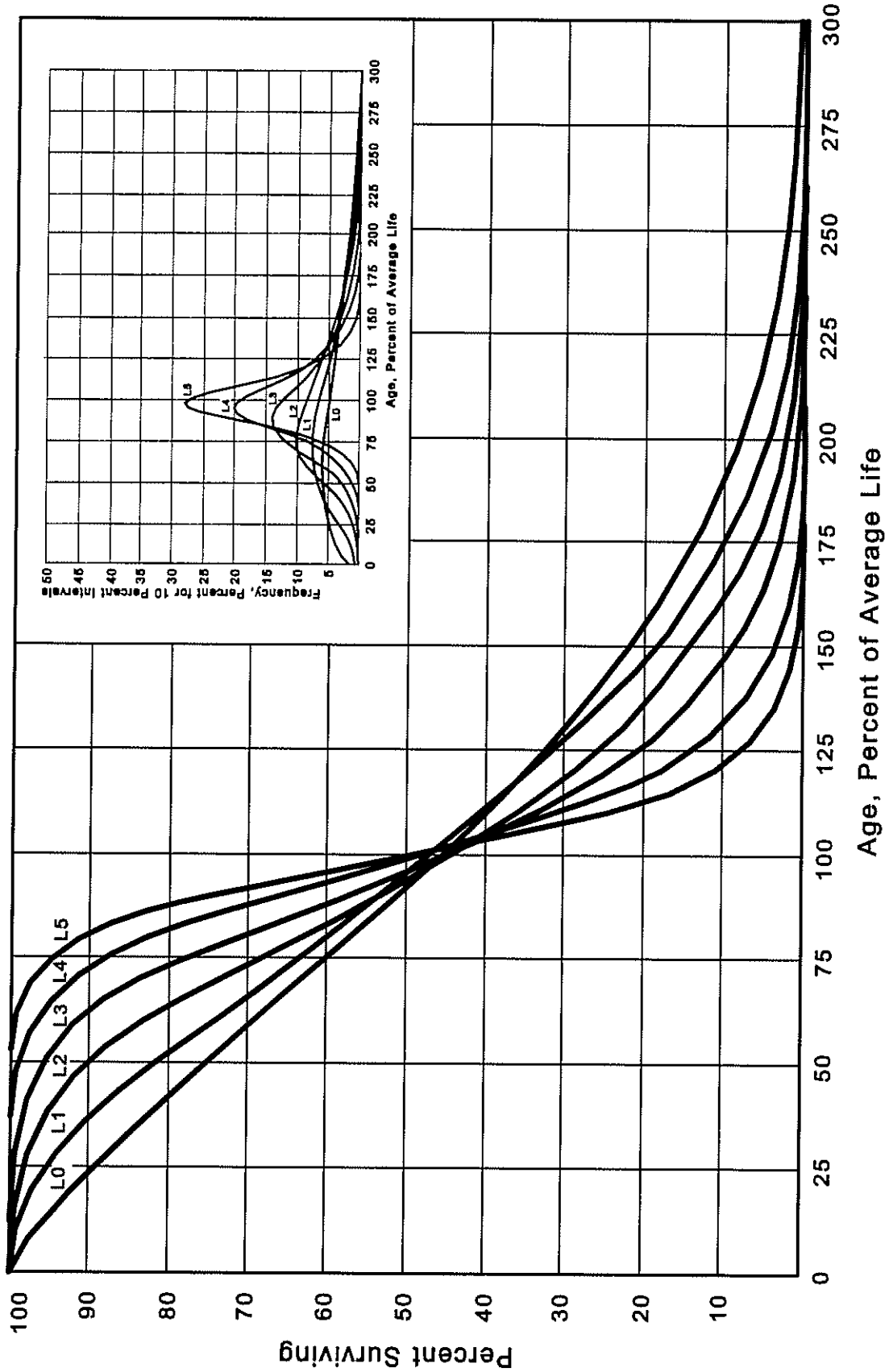


Figure 2. Left Modal or "L" Iowa Type Survivor Curves



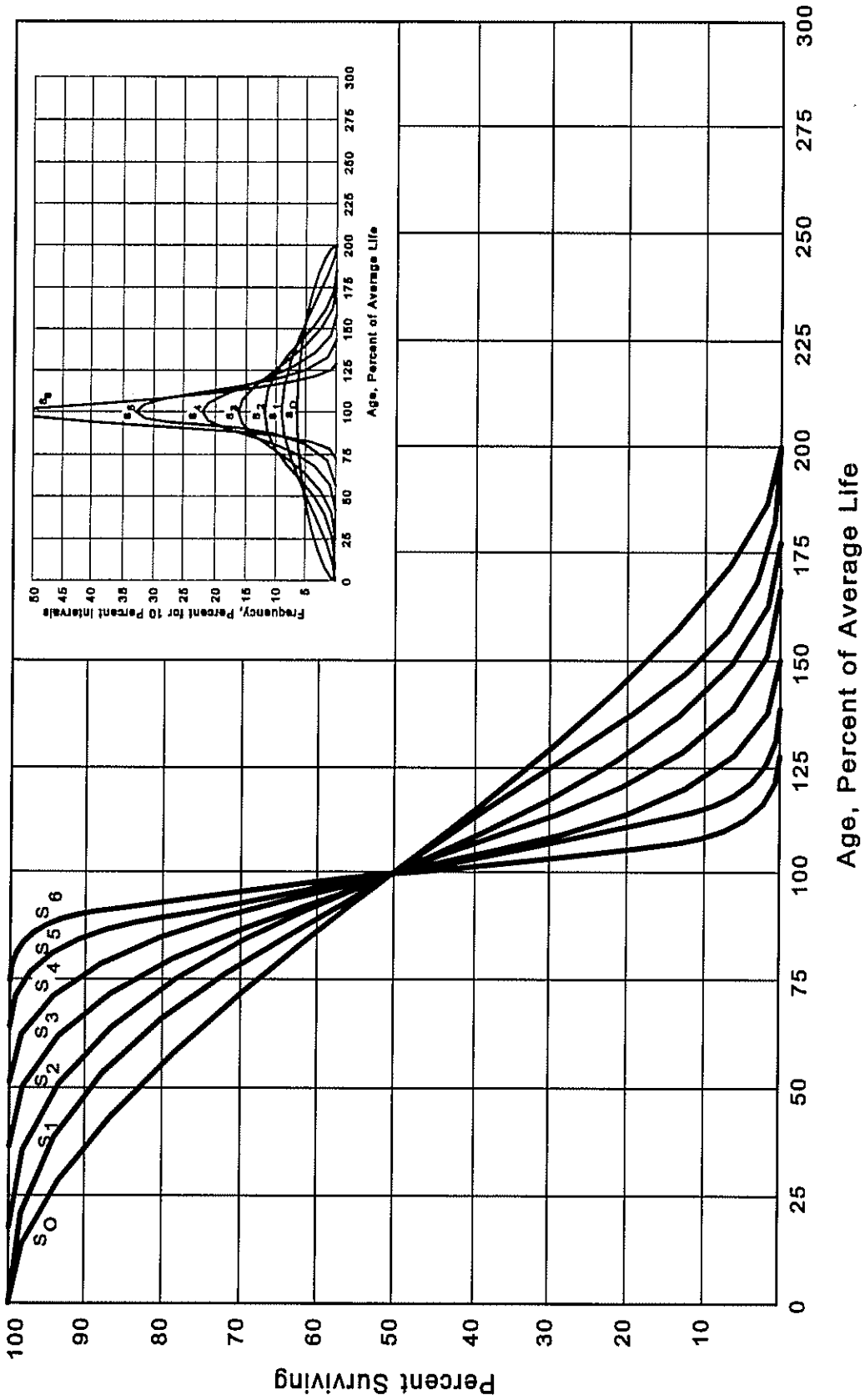


Figure 3. Symmetrical or "S" lowa Type Survivor Curves

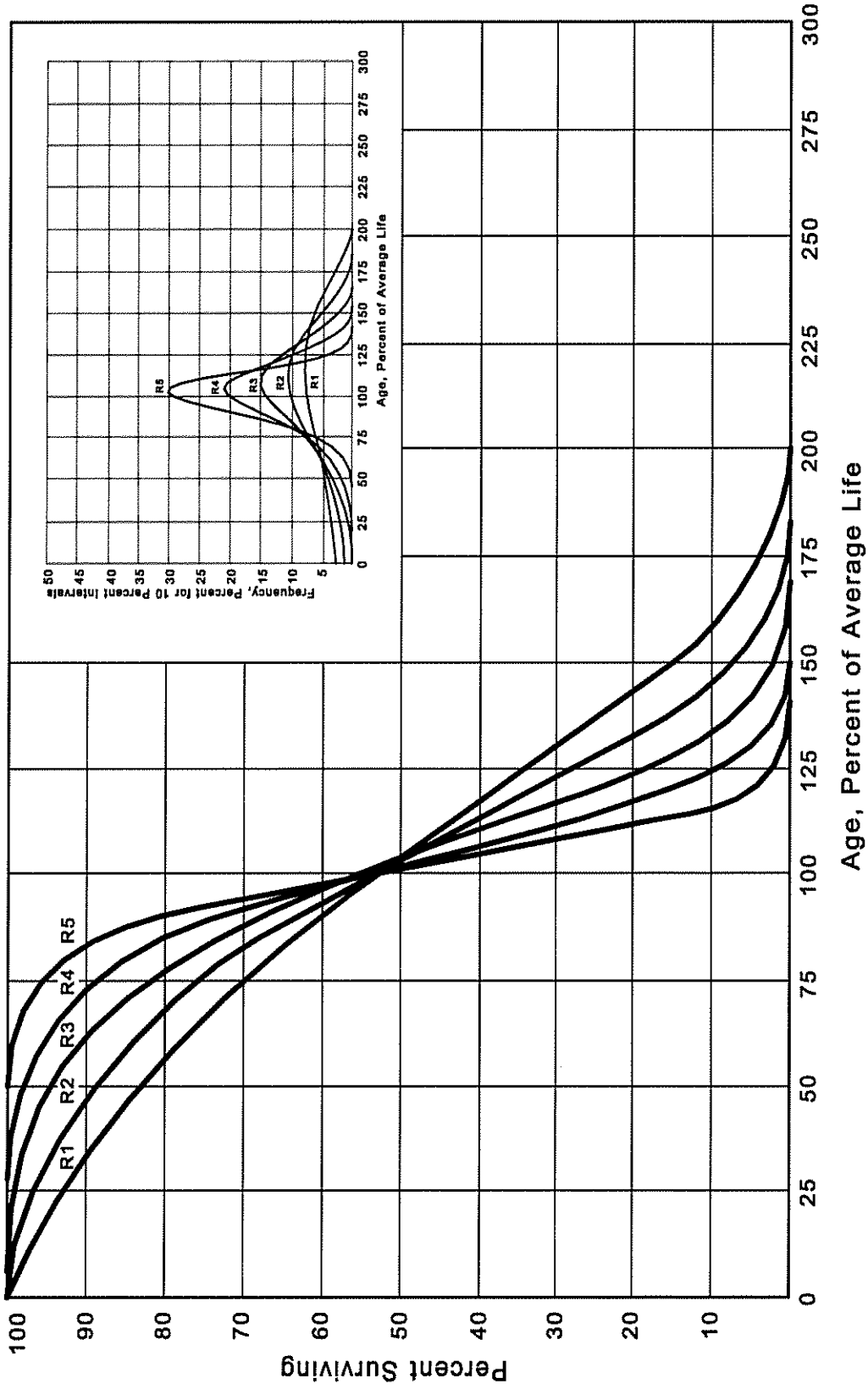


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

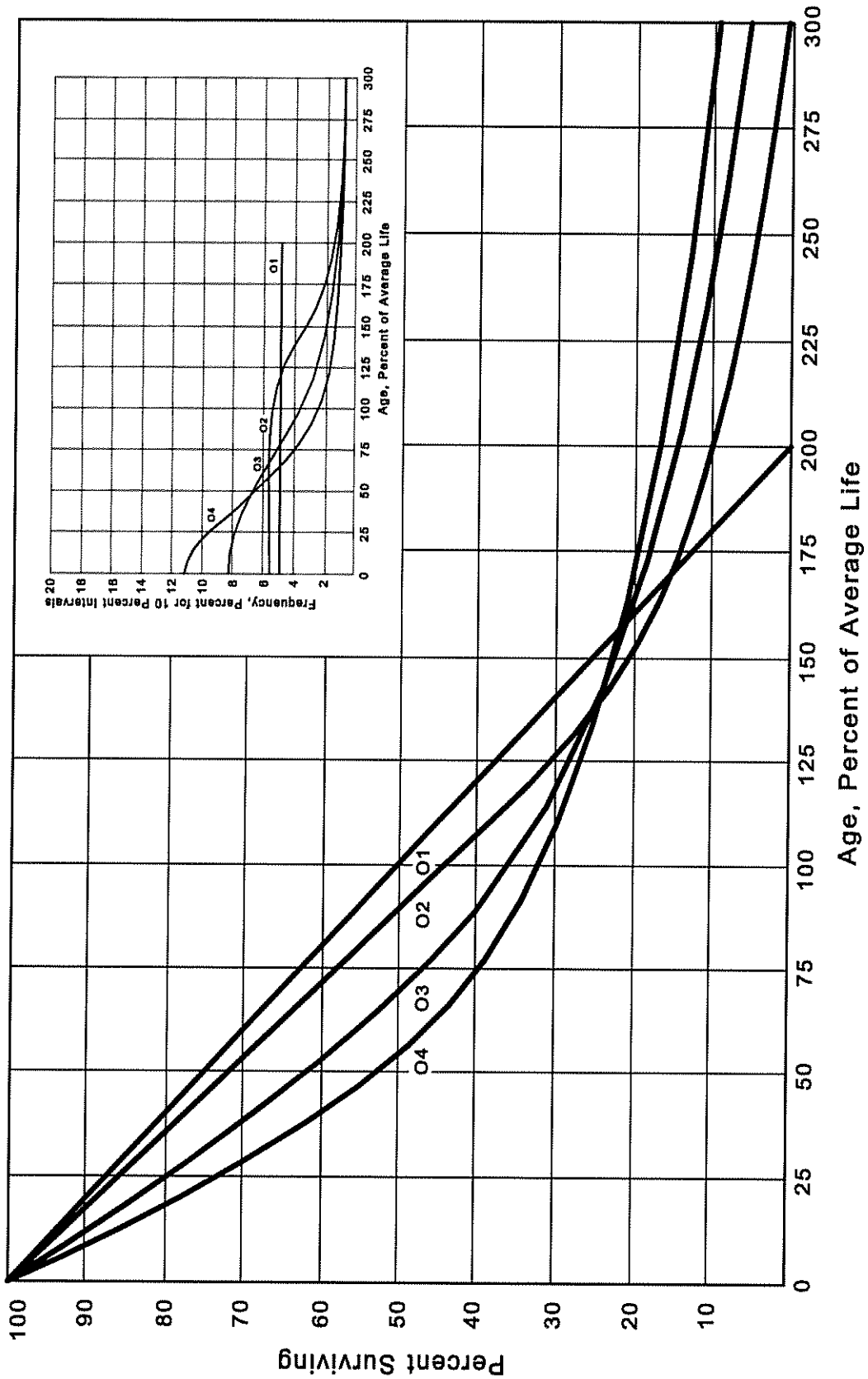


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station. Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2005-2014 during which there were placements during the years 2000-2014. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2000 were retired in 2005. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2005-2014  
SUMMARIZED BY AGE INTERVAL

| Year          | Retirements, Thousands of Dollars |             |             |             |             |             |             |             |              |              |              |            |              |              | Total During<br>Age Interval<br>(12) | Age<br>Interval<br>(13) |
|---------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|------------|--------------|--------------|--------------------------------------|-------------------------|
|               | During Year                       |             |             |             |             |             |             |             |              |              |              |            |              |              |                                      |                         |
| Placed<br>(1) | 2005<br>(2)                       | 2006<br>(3) | 2007<br>(4) | 2008<br>(5) | 2009<br>(6) | 2010<br>(7) | 2011<br>(8) | 2012<br>(9) | 2013<br>(10) | 2014<br>(11) | 2013<br>(10) |            | 2014<br>(11) |              |                                      |                         |
| 2000          | 10                                | 11          | 12          | 13          | 14          | 16          | 23          | 24          | 25           | 26           | 26           |            |              | 26           | 13½-14½                              |                         |
| 2001          | 11                                | 12          | 13          | 15          | 16          | 18          | 20          | 21          | 22           | 19           | 19           |            |              | 44           | 12½-13½                              |                         |
| 2002          | 11                                | 12          | 13          | 14          | 16          | 17          | 19          | 21          | 22           | 18           | 18           |            |              | 64           | 11½-12½                              |                         |
| 2003          | 8                                 | 9           | 10          | 11          | 11          | 13          | 14          | 15          | 16           | 17           | 17           |            |              | 83           | 10½-11½                              |                         |
| 2004          | 9                                 | 10          | 11          | 12          | 13          | 14          | 16          | 17          | 19           | 20           | 20           |            |              | 93           | 9½-10½                               |                         |
| 2005          | 4                                 | 9           | 10          | 11          | 12          | 13          | 14          | 15          | 16           | 20           | 20           |            |              | 105          | 8½-9½                                |                         |
| 2006          |                                   | 5           | 11          | 12          | 13          | 14          | 15          | 16          | 18           | 20           | 20           |            |              | 113          | 7½-8½                                |                         |
| 2007          |                                   |             | 6           | 12          | 13          | 15          | 16          | 17          | 19           | 19           | 19           |            |              | 124          | 6½-7½                                |                         |
| 2008          |                                   |             |             | 6           | 13          | 15          | 16          | 17          | 19           | 19           | 19           |            |              | 131          | 5½-6½                                |                         |
| 2009          |                                   |             |             |             | 7           | 14          | 16          | 17          | 19           | 20           | 20           |            |              | 143          | 4½-5½                                |                         |
| 2010          |                                   |             |             |             |             | 8           | 18          | 20          | 22           | 23           | 23           |            |              | 146          | 3½-4½                                |                         |
| 2011          |                                   |             |             |             |             |             | 9           | 20          | 22           | 25           | 25           |            |              | 150          | 2½-3½                                |                         |
| 2012          |                                   |             |             |             |             |             |             | 11          | 23           | 25           | 25           |            |              | 151          | 1½-2½                                |                         |
| 2013          |                                   |             |             |             |             |             |             |             | 11           | 24           | 24           |            |              | 153          | ½-1½                                 |                         |
| 2014          |                                   |             |             |             |             |             |             |             |              | 13           | 13           |            |              | 80           | 0-½                                  |                         |
| <b>Total</b>  | <b>53</b>                         | <b>68</b>   | <b>86</b>   | <b>106</b>  | <b>128</b>  | <b>157</b>  | <b>196</b>  | <b>231</b>  | <b>273</b>   | <b>308</b>   | <b>308</b>   | <b>273</b> | <b>231</b>   | <b>1,606</b> |                                      |                         |

Experience Band 2005-2014

Placement Band 2000-2014

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014  
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014 Placement Band 2000-2014

| Year<br>Placed<br>(1) | Acquisitions, Transfers and Sales, Thousands of Dollars |             |             |             |             |             |                 |                   |                 |              |      |                    |   | Total During<br>Age Interval<br>(12) | Age<br>Interval<br>(13) |         |
|-----------------------|---|-------------|-------------|-------------|-------------|-------------|-----------------|-------------------|-----------------|--------------|------|--------------------|---|--------------------------------------|-------------------------|---------|
|                       | 2005<br>(2)   | 2006<br>(3) | 2007<br>(4) | 2008<br>(5) | 2009<br>(6) | 2010<br>(7) | 2011<br>(8)     | 2012<br>(9)       | 2013<br>(10)    | 2014<br>(11) |      |                    |   |                                      |                         |         |
| 2000                  | -   | -           | -           | -           | -           | -           | 60 <sup>a</sup> | -                 | -               | -            | -    | -                  | - | -                                    | -                       | 13½-14½ |
| 2001                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | -                                    | -                       | 12½-13½ |
| 2002                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | -                                    | -                       | 11½-12½ |
| 2003                  | -   | -           | -           | -           | -           | -           | -               | (5) <sup>b</sup>  | -               | -            | -    | -                  | - | -                                    | 60                      | 10½-11½ |
| 2004                  | -   | -           | -           | -           | -           | -           | -               | 6 <sup>a</sup>    | -               | -            | -    | -                  | - | -                                    | -                       | 9½-10½  |
| 2005                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | (5)                                  | -                       | 8½-9½   |
| 2006                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | 6                                    | -                       | 7½-8½   |
| 2007                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | -                                    | -                       | 6½-7½   |
| 2008                  | -   | -           | -           | -           | -           | -           | -               | (12) <sup>b</sup> | -               | -            | -    | -                  | - | -                                    | -                       | 5½-6½   |
| 2009                  | -   | -           | -           | -           | -           | -           | -               | -                 | 22 <sup>a</sup> | -            | -    | -                  | - | -                                    | -                       | 4½-5½   |
| 2010                  | -   | -           | -           | -           | -           | -           | -               | (19) <sup>b</sup> | -               | -            | -    | -                  | - | 10                                   | -                       | 3½-4½   |
| 2011                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | -                                    | -                       | 2½-3½   |
| 2012                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | (102) <sup>c</sup> | - | -                                    | -                       | 1½-2½   |
| 2013                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | -                                    | -                       | ½-1½    |
| 2014                  | -   | -           | -           | -           | -           | -           | -               | -                 | -               | -            | -    | -                  | - | -                                    | -                       | 0-½     |
| <b>Total</b>          | -   | -           | -           | -           | -           | -           | 60              | (30)              | 22              | (102)        | (50) | -                  | - | -                                    | -                       | -       |

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year  
<sup>b</sup> Transfer Affecting Exposures at End of Year  
<sup>c</sup> Sale with Continued Use  
 Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2005 through 2014 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2010 are calculated in the following manner:

|                     |                                   |             |
|---------------------|-----------------------------------|-------------|
| Exposures at age 0  | = amount of addition              | = \$750,000 |
| Exposures at age ½  | = \$750,000 - \$ 8,000            | = \$742,000 |
| Exposures at age 1½ | = \$742,000 - \$18,000            | = \$724,000 |
| Exposures at age 2½ | = \$724,000 - \$20,000 - \$19,000 | = \$685,000 |
| Exposures at age 3½ | = \$685,000 - \$22,000            | = \$663,000 |



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2005-2014  
 SUMMARIZED BY AGE INTERVAL

| Year Placed  | Exposures, Thousands of Dollars               |                  |                  |                  |                  |                  |                  |                  |                    |                    |  |  |               |  | Total at Beginning of Age Interval (12) | Age Interval (13) |
|--------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--|--|---------------|--|---|-------------------|
|              | Annual Survivors at the Beginning of the Year |                  |                  |                  |                  |                  |                  |                  |                    |                    |  |  |               |  |   |                   |
|              | 2005 (2)                                      | 2006 (3)         | 2007 (4)         | 2008 (5)         | 2009 (6)         | 2010 (7)         | 2011 (8)         | 2012 (9)         | 2013 (10)          | 2014 (11)          |  |  |               |  |   |                   |
| 2000         | 255   | 245              | 234              | 222              | 209              | 195              | 239              | 216              | 192                | 167                |  |  | 13½-14½       |  |   |                   |
| 2001         | 279   | 268              | 256              | 243              | 228              | 212              | 194              | 174              | 153                | 131                |  |  | 12½-13½       |  |   |                   |
| 2002         | 307   | 296              | 284              | 271              | 257              | 241              | 224              | 205              | 184                | 162                |  |  | 11½-12½       |  |   |                   |
| 2003         | 338   | 330              | 321              | 311              | 300              | 289              | 276              | 262              | 242                | 226                |  |  | 10½-11½       |  |   |                   |
| 2004         | 376   | 367              | 357              | 346              | 334              | 321              | 307              | 297              | 280                | 261                |  |  | 9½-10½        |  |   |                   |
| 2005         | 420 <sup>a</sup>                              | 416              | 407              | 397              | 386              | 374              | 361              | 347              | 332                | 316                |  |  | 8½-9½         |  |   |                   |
| 2006         |   | 460 <sup>a</sup> | 455              | 444              | 432              | 419              | 405              | 390              | 374                | 356                |  |  | 7½-8½         |  |   |                   |
| 2007         |   |                  | 510 <sup>a</sup> | 504              | 492              | 479              | 464              | 448              | 431                | 412                |  |  | 6½-7½         |  |   |                   |
| 2008         |   |                  |                  | 580 <sup>a</sup> | 574              | 561              | 546              | 530              | 501                | 482                |  |  | 5½-6½         |  |   |                   |
| 2009         |   |                  |                  |                  | 660 <sup>a</sup> | 653              | 639              | 623              | 628                | 609                |  |  | 4½-5½         |  |   |                   |
| 2010         |   |                  |                  |                  |                  | 750 <sup>a</sup> | 742              | 724              | 685                | 663                |  |  | 3½-4½         |  |   |                   |
| 2011         |   |                  |                  |                  |                  |                  | 850 <sup>a</sup> | 841              | 821                | 799                |  |  | 2½-3½         |  |   |                   |
| 2012         |   |                  |                  |                  |                  |                  |                  | 960 <sup>a</sup> | 949                | 926                |  |  | 1½-2½         |  |   |                   |
| 2013         |   |                  |                  |                  |                  |                  |                  |                  | 1,080 <sup>a</sup> | 1,069              |  |  | ½-1½          |  |   |                   |
| 2014         |   |                  |                  |                  |                  |                  |                  |                  |                    | 1,220 <sup>a</sup> |  |  | 0-½           |  |   |                   |
| <b>Total</b> | <b>1,975</b>                                  | <b>2,382</b>     | <b>2,824</b>     | <b>3,318</b>     | <b>3,872</b>     | <b>4,494</b>     | <b>5,247</b>     | <b>6,017</b>     | <b>6,852</b>       | <b>7,799</b>       |  |  | <b>44,780</b> |  |   |                   |

<sup>a</sup> Additions during the year

For the entire experience band 2005-2014, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

|                               |   |                     |          |
|-------------------------------|---|---------------------|----------|
| Percent surviving at age 4½   | = | 88.15               |          |
| Exposures at age 4½           | = | 3,789,000           |          |
| Retirements from age 4½ to 5½ | = | 143,000             |          |
| Retirement Ratio              | = | 143,000 ÷ 3,789,000 | = 0.0377 |
| Survivor Ratio                | = | 1.000 - 0.0377      | = 0.9623 |
| Percent surviving at age 5½   | = | (88.15) x (0.9623)  | = 84.83  |

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2005-2014

Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

| Age at<br>Beginning of<br>Interval | Exposures at<br>Beginning of<br>Age Interval | Retirements<br>During Age<br>Interval | Retirement<br>Ratio | Survivor<br>Ratio | Percent<br>Surviving at<br>Beginning of<br>Age Interval |
|------------------------------------|--|---------------------------------------|---------------------|-------------------|---|
| (1)                                | (2)  | (3)                                   | (4)                 | (5)               | (6)   |
| 0.0                                | 7,490  | 80                                    | 0.0107              | 0.9893            | 100.00  |
| 0.5                                | 6,579  | 153                                   | 0.0233              | 0.9767            | 98.93   |
| 1.5                                | 5,719  | 151                                   | 0.0264              | 0.9736            | 96.62   |
| 2.5                                | 4,955  | 150                                   | 0.0303              | 0.9697            | 94.07   |
| 3.5                                | 4,332  | 146                                   | 0.0337              | 0.9663            | 91.22   |
| 4.5                                | 3,789  | 143                                   | 0.0377              | 0.9623            | 88.15   |
| 5.5                                | 3,057  | 131                                   | 0.0429              | 0.9571            | 84.83   |
| 6.5                                | 2,463  | 124                                   | 0.0503              | 0.9497            | 81.19   |
| 7.5                                | 1,952  | 113                                   | 0.0579              | 0.9421            | 77.11   |
| 8.5                                | 1,503  | 105                                   | 0.0699              | 0.9301            | 72.65   |
| 9.5                                | 1,097  | 93                                    | 0.0848              | 0.9152            | 67.57   |
| 10.5                               | 823  | 83                                    | 0.1009              | 0.8991            | 61.84   |
| 11.5                               | 531  | 64                                    | 0.1205              | 0.8795            | 55.60   |
| 12.5                               | 323  | 44                                    | 0.1362              | 0.8638            | 48.90   |
| 13.5                               | 167  | 26                                    | 0.1557              | 0.8443            | 42.24   |
| 14.5                               |  |                                       |                     |                   | 35.66   |
| Total                              | <u>44,780</u>                                | <u>1,606</u>                          |                     |                   |   |

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

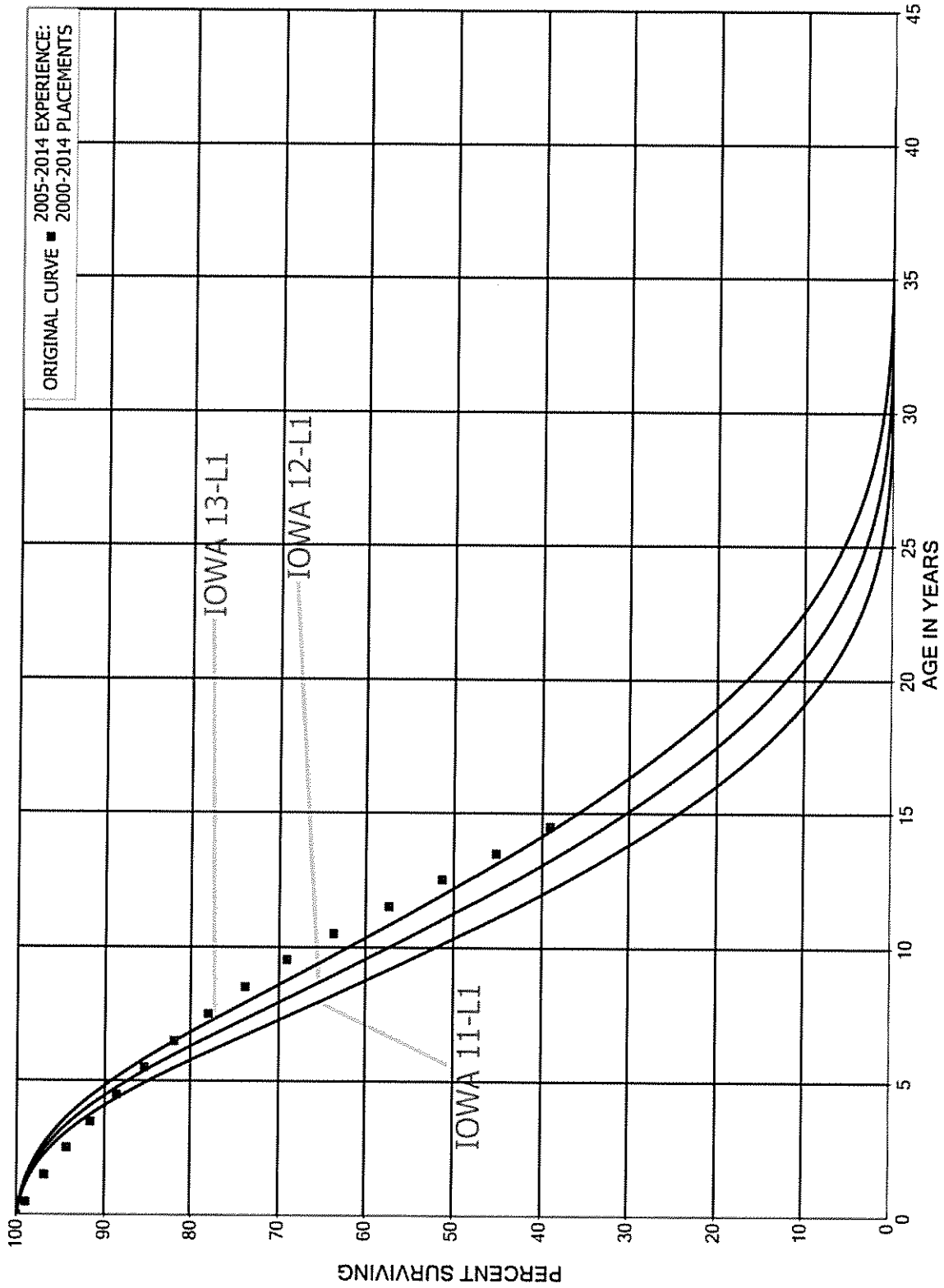


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

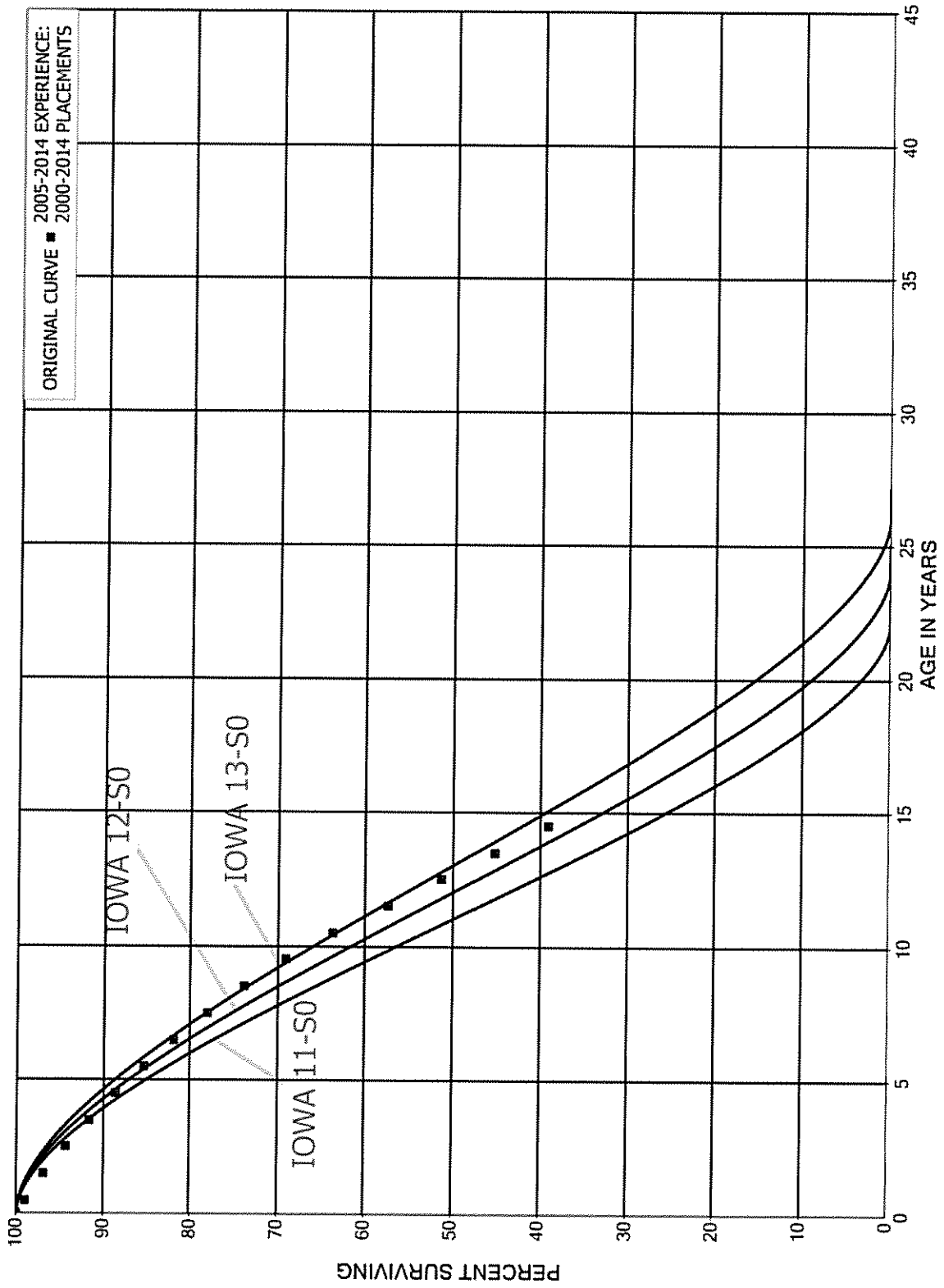


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

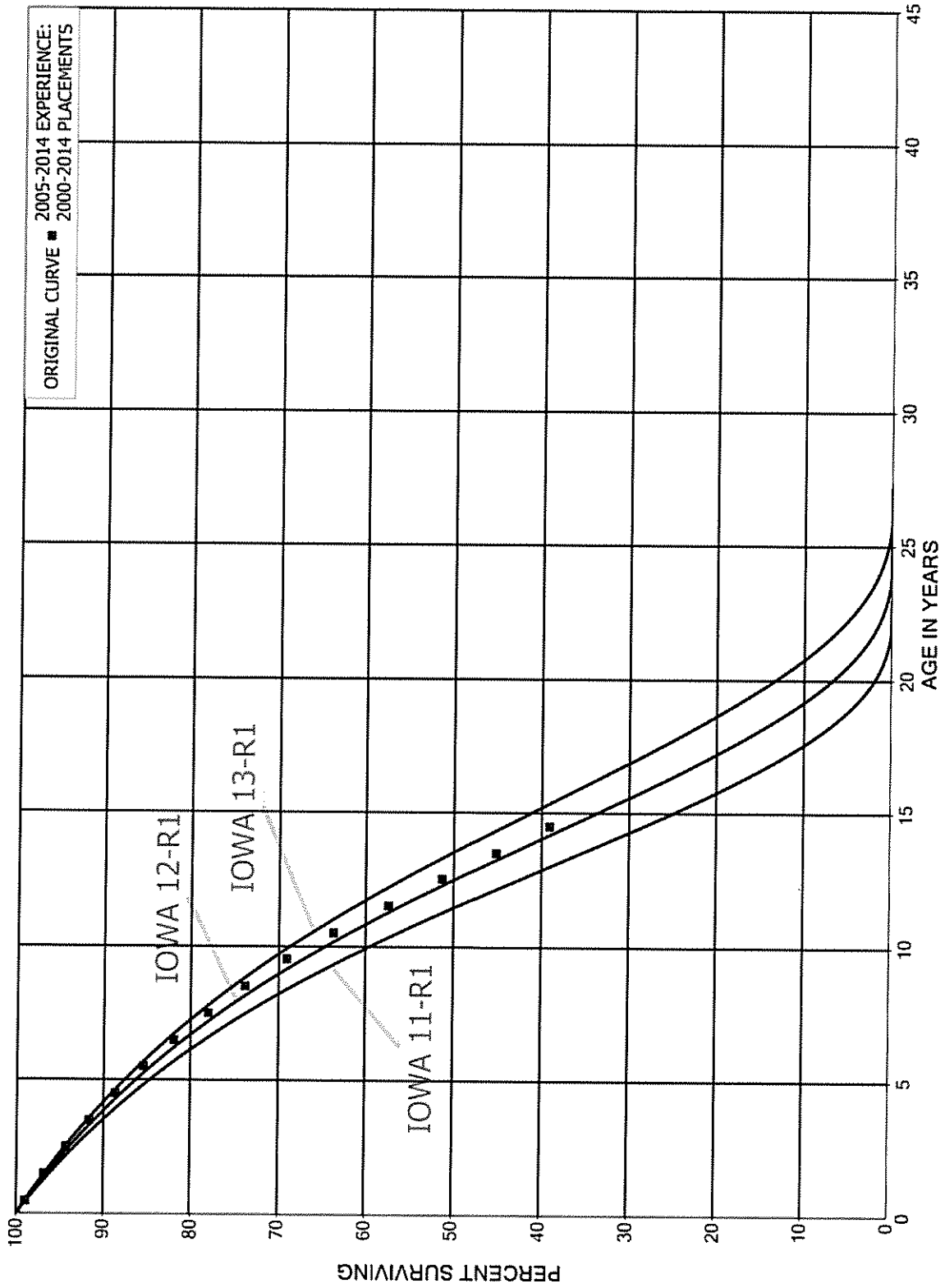
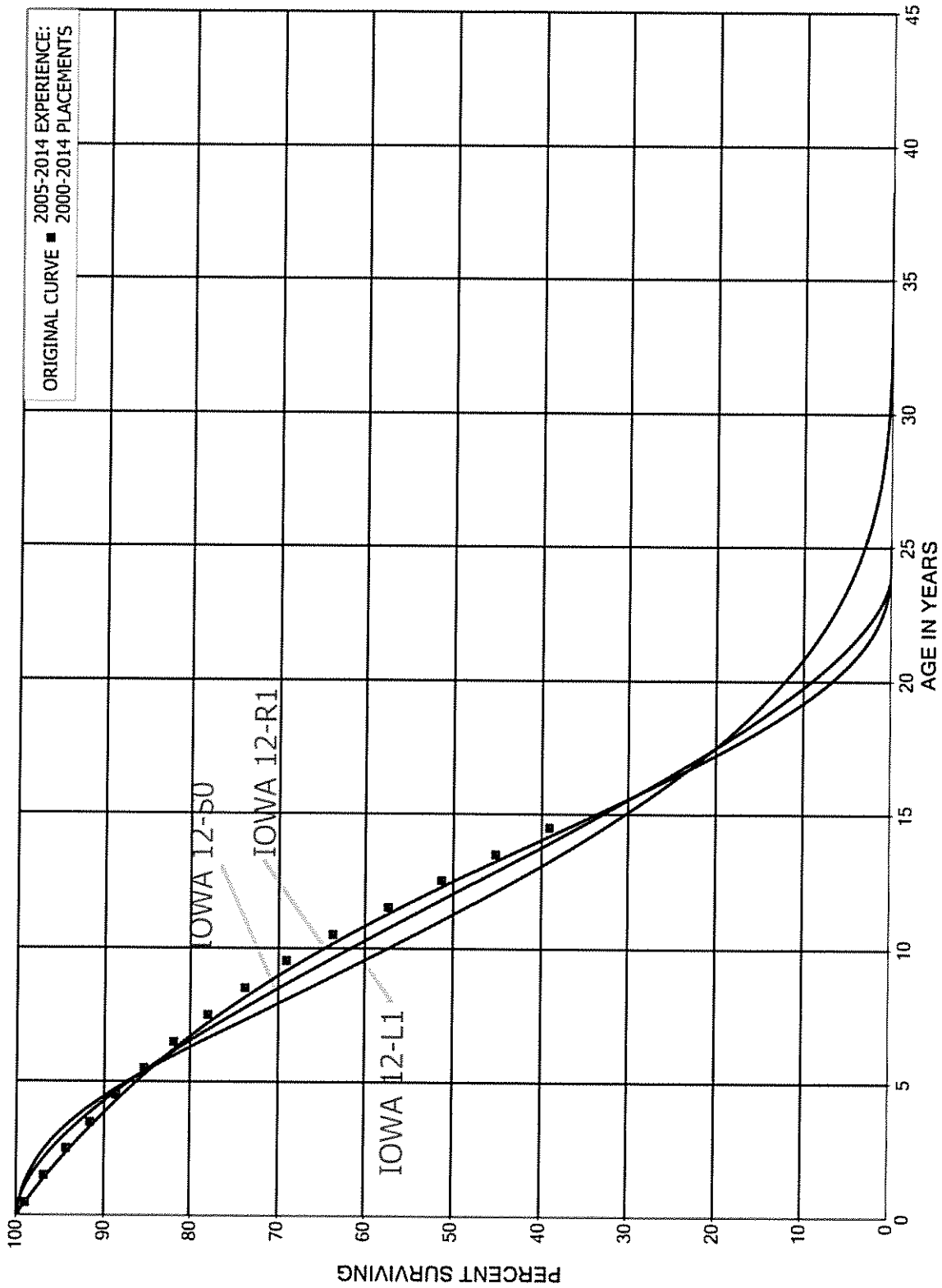


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES





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## PART III. SERVICE LIFE CONSIDERATIONS

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

#### September 30, 2015

- Iatan Generating Station
- Lake Road Generating Station
- Lake Road Industrial Steam Facility

#### October 14, 2014

- Lake Road Generating Station
- Ralph Green Generating Station
- Landfill Gas Turbine
- St. Joseph Service Center
- Kansas City South Substation
- Longview Substation
- Lee Summit Service Center

#### August 17-19, 2009

- Iatan Generating Station
- Iatan Substation
- Facilities and Maintenance Facility
- Lake Road Generating Station
- Lake Road Combustion Turbines
- Lake Road Industrial Steam Facility

### SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management;

and the survivor curve estimates from previous studies of this company and other electric companies.

The 33 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 93 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2

#### STEAM PRODUCTION PLANT

|        |                                     |
|--------|-------------------------------------|
| 311.00 | Structures and Improvements         |
| 312.00 | Boiler Plant Equipment              |
| 314.00 | Turbogenerator Units                |
| 315.00 | Accessory Electric Equipment        |
| 316.00 | Miscellaneous Power Plant Equipment |

#### OTHER PRODUCTION PLANT

|        |                                     |
|--------|-------------------------------------|
| 341.00 | Structures and Improvements         |
| 344.00 | Generators                          |
| 346.00 | Miscellaneous Power Plant Equipment |

#### TRANSMISSION PLANT

|        |                                 |
|--------|---------------------------------|
| 353.00 | Station Equipment               |
| 355.00 | Poles and Fixtures              |
| 356.00 | Overhead Conductors and Devices |

#### DISTRIBUTION PLANT

|        |                                      |
|--------|--------------------------------------|
| 362.00 | Station Equipment                    |
| 364.00 | Poles, Towers and Fixtures           |
| 365.00 | Overhead Conductors and Devices      |
| 366.00 | Underground Conduit                  |
| 367.00 | Underground Conductors and Devices   |
| 368.00 | Line Transformers                    |
| 369.01 | Services - Overhead                  |
| 369.02 | Services - Underground               |
| 370.00 | Meters                               |
| 371.00 | Installations on Customers' Premises |
| 373.00 | Street Lighting and Signal Systems   |

## INDUSTRIAL STEAM

|        |                        |
|--------|------------------------|
| 312.09 | Boiler Plant Equipment |
| 376.09 | Mains                  |
| 379.09 | City Gate Stations     |
| 381.09 | Meters                 |

## GENERAL PLANT

|        |  |
|--------|--|
| 390.00 | Structures and Improvements              |
| 392.00 | Transportation Equipment - Autos         |
| 392.01 | Transportation Equipment - Light Trucks  |
| 392.02 | Transportation Equipment - Heavy Trucks  |
| 392.04 | Transportation Equipment - Trailers      |
| 392.05 | Transportation Equipment - Medium Trucks |
| 396.00 | Power Operated Equipment                 |

Account 362.00, Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1979 through 2014. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1979-2014 and 1995-2014. The Iowa 53-R2.5 is a reasonable fit of the stub original survivor curve for station equipment. The 53-year service life is within the typical service life range of 40 to 55 years for station equipment. The 53-year life reflects the Company's plans to replace station equipment at the time the equipment fails or requires an upgrade due to growth or obsolescence.

### Life Span Estimates

The life span technique was used for the Company's Power Production accounts in conjunction with the use of interim survivor curves which reflect interim retirements

that occur prior to the ultimate retirement of the major unit. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each unit were estimated based on discussions with management regarding future outlook, age and condition of the plant, life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for production plants are as follows:

| <u>Depreciable Group</u> | <u>Major Year in Service</u> | <u>Probable Retirement Year</u> | <u>Life Span</u> |
|--------------------------|------------------------------|---------------------------------|------------------|
| Steam Production Plant   |                              |                                 |                  |
| Iatan Unit 1             | 1980                         | 2040                            | 60               |
| Lake Road Boiler 1       | 1950                         | 2035                            | 85               |
| Lake Road Boiler 2       | 1958                         | 2035                            | 77               |
| Lake Road Boiler 3       | 1962                         | 2035                            | 73               |
| Lake Road Boiler 4       | 1966                         | 2035                            | 69               |
| Lake Road Boiler 5       | 1974                         | 2035                            | 61               |
| Lake Road Unit 1         | 1950                         | 2035                            | 85               |
| Lake Road Unit 2         | 1958                         | 2035                            | 77               |
| Lake Road Unit 3         | 1962                         | 2035                            | 73               |
| Lake Road Unit 4         | 1966                         | 2020                            | 54               |
| Lake Road Boiler 8       | 2006                         | 2035                            | 29               |
| Other Production Plant   |                              |                                 |                  |
| Lake Road Unit 5         | 1974                         | 2035                            | 61               |
| Lake Road Unit 6         | 1989                         | 2035                            | 46               |
| Lake Road Unit 7         | 1989                         | 2035                            | 46               |
| Ralph Green              | 1981,1994                    | 2035                            | 54,41            |
| Landfill Gas Turbine     | 2012                         | 2042                            | 30               |

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 50 to 65 years. For example, Units 1, 2, 3 & 4 at Lake Road were completed in 1950, 1958, 1962 and 1966, respectively. The estimated probable retirement date for Lake

Road Units 1, 2 and 3 is 2035 and Lake Road Unit 4 is 2020. Thus, the life spans estimated for the Lake Road units are 85 years for Unit 1, 77 years for Unit 2, 73 years for Unit 3 and 54 years for Unit 4, which in most cases is above the upper end of the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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## PART IV. NET SALVAGE CONSIDERATIONS

## PART IV. NET SALVAGE CONSIDERATIONS

### SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1980 through 2014. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1980 through 2014 contributed significantly toward the net salvage estimates for 26 plant accounts and subaccounts, representing 73 percent of the depreciable plant, as follows:

#### STEAM PRODUCTION PLANT

|        |                                     |
|--------|-------------------------------------|
| 311.00 | Structures and Improvements         |
| 312.00 | Boiler Plant Equipment              |
| 314.00 | Turbogenerator Units                |
| 315.00 | Accessory Electric Equipment        |
| 316.00 | Miscellaneous Power Plant Equipment |



#### OTHER PRODUCTION PLANT

|        |                             |
|--------|-----------------------------|
| 341.00 | Structures and Improvements |
| 343.00 | Prime Movers                |

#### TRANSMISSION PLANT

|        |                    |
|--------|--------------------|
| 353.00 | Station Equipment  |
| 355.00 | Poles and Fixtures |

#### DISTRIBUTION PLANT

|        |                                      |
|--------|--------------------------------------|
| 362.00 | Station Equipment                    |
| 365.00 | Overhead Conductors and Devices      |
| 367.00 | Underground Conductors and Devices   |
| 368.00 | Line Transformers                    |
| 369.02 | Services - Underground               |
| 370.00 | Meters                               |
| 371.00 | Installations on Customers' Premises |
| 373.00 | Street Lighting and Signal Systems   |

#### INDUSTRIAL STEAM

|        |                   |
|--------|-------------------|
| 376.09 | Mains             |
| 379.09 | City Gate Station |
| 381.09 | Meters            |

#### GENERAL PLANT

|        |                                     |
|--------|-------------------------------------|
| 392.00 | Transportation Equipment - Combined |
| 396.00 | Power Operated Equipment            |

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1980 through 2014 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1980-1982 through 2012-2014 periods were computed to smooth the annual amounts.

Cost of removal fluctuated quite a bit in the 1980s and 1990s, but has been relatively constant since 2000. The primary cause of the high levels of cost of removal

in the early years was the labor hours allocated to removal as compared to installation. Cost of removal for the most recent five years averaged 39 percent.

Gross salvage has varied throughout the period but has increased as a percentage of retirements recently due to some transformers being reused or relocated. The most recent five-year average of 23 percent gross salvage reflects recent trends of more salvage or reuse.

The net salvage percent based on the overall period 1980 through 2014 is 11 percent negative net salvage and based on the most recent five-year period is 17 percent. The range of estimates made by other electric companies for line transformers is negative 5 to negative 25 percent. The net salvage estimate for line transformers is negative 15 percent, is within the range of other estimates and reflects the levels to more negative net salvage experienced in recent years.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on a decommissioning study performed by Sega, Inc. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate was established for each production account and applied to the original cost.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and the final retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-2.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-6.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

#### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2014, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2014, are set forth in the Results of Study section of the report.

### **Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

| <u>ACCT</u> | <u>TITLE</u>                     | <u>AMORTIZATION PERIOD, YEARS</u> |
|-------------|----------------------------------|-----------------------------------|
| 391.01,     | Office Furniture and Equipment   | 20                                |
| 391.02,     | Computers                        | 8                                 |
| 391.04,     | Software                         | 9                                 |
| 393.00,     | Stores Equipment                 | 25                                |
| 394.00,     | Tools, Shop and Garage Equipment | 25                                |
| 395.00,     | Laboratory Equipment             | 30                                |
| 397.00,     | Communication Equipment          | 27                                |
| 398.00,     | Miscellaneous Equipment          | 25                                |

For the purpose of calculating annual amortization amounts as of December 31, 2014, the book depreciation reserve for each plant account or subaccount is assigned

or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.



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## PART VI. RESULTS OF STUDY

## PART VI. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2014. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2014, is reasonable for a period of three to five years.

### DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant at December 31, 2014 presented on pages VI-4 through VI-8 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2014 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

| ACCOUNT  | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2014 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | CALCULATED ANNUAL ACCRUAL RATE |             | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|--|------------------------------|--------------------|-------------------------|---|------------------|---------------------|--------------------------------|-------------|---------------------------------------|
|  |                              |                    |                         |   |                  |                     | AMOUNT (8)                     | (9)=(8)/(5) |                                       |
| <b>311.00 STEAM PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS</b> |                              |                    |                         |   |                  |                     |                                |             |                                       |
| IATAN UNIT 1   | 2040                         | 85-R1.5            | (11)                    | 4,752,309.26                              | 2,130,451        | 3,144,612           | 130,877                        | 2.75        | 24.0                                  |
| LAKE ROAD BOILER 1   | 2040                         | 85-R1.5            | (11)                    | 7,974,272.58                              | 1,282,396        | 7,569,047           | 307,846                        | 3.86        | 24.6                                  |
| LAKE ROAD BOILER 2   | 2035                         | 85-R1.5            | (6)                     | 8,701.65                                  | 1,878            | 7,346               | 370                            | 4.25        | 19.9                                  |
| LAKE ROAD BOILER 3   | 2035                         | 85-R1.5            | (6)                     | 34,678.77                                 | 3,962            | 32,797              | 1,646                          | 4.75        | 19.9                                  |
| LAKE ROAD BOILER 4   | 2035                         | 85-R1.5            | (6)                     | 8,657.34                                  | 6,111            | 3,239               | 180                            | 2.08        | 18.0                                  |
| LAKE ROAD BOILER 5   | 2035                         | 85-R1.5            | (6)                     | 114,100.12                                | 75,551           | 47,677              | 2,575                          | 2.26        | 18.5                                  |
| LAKE ROAD BOILER 8   | 2035                         | 85-R1.5            | (6)                     | 1,642,407.72                              | 106,475          | 1,634,477           | 81,907                         | 4.99        | 20.0                                  |
| LAKE ROAD BOILERS COMMON   | 2035                         | 85-R1.5            | (5)                     | 443,501.71                                | 68,351           | 397,326             | 19,922                         | 4.49        | 19.9                                  |
| LAKE ROAD UNIT 1   | 2035                         | 85-R1.5            | (7)                     | 2,574,788.44                              | 232,006          | 2,471,522           | 123,779                        | 4.81        | 20.0                                  |
| LAKE ROAD UNIT 2   | 2035                         | 85-R1.5            | (7)                     | 856,148.96                                | 495,189          | 420,890             | 22,238                         | 2.60        | 18.9                                  |
| LAKE ROAD UNIT 3   | 2035                         | 85-R1.5            | (7)                     | 1,121,097.50                              | 609,850          | 589,724             | 30,581                         | 2.73        | 19.3                                  |
| LAKE ROAD UNIT 4   | 2020                         | 85-R1.5            | (7)                     | 361,335.57                                | 191,238          | 155,391             | 10,129                         | 2.80        | 19.3                                  |
| LAKE ROAD COMMON   | 2035                         | 85-R1.5            | (4)                     | 2,961,088.80                              | 2,093,809        | 985,734             | 181,275                        | 6.12        | 5.4                                   |
|  |                              |                    | (6)                     | 9,764,105.13                              | 3,628,894        | 6,721,057           | 339,863                        | 3.48        | 19.8                                  |
|  |                              |                    |                         | 32,617,203.56                             | 10,926,161       | 24,220,839          | 1,253,208                      | 3.84        | 19.3                                  |
| <b>312.00 TOTAL STRUCTURES AND IMPROVEMENTS</b>                  |                              |                    |                         |   |                  |                     |                                |             |                                       |
| <b>BOILER PLANT EQUIPMENT</b>                                    |                              |                    |                         |   |                  |                     |                                |             |                                       |
| IATAN UNIT 1   | 2040                         | 60-S0              | (12)                    | 95,886,764.78                             | 31,544,210       | 75,848,967          | 3,293,980                      | 3.44        | 23.0                                  |
| LAKE ROAD BOILER 1   | 2040                         | 60-S0              | (12)                    | 22,641,720.42                             | 4,384,730        | 20,973,997          | 688,219                        | 3.92        | 23.6                                  |
| LAKE ROAD BOILER 2   | 2035                         | 60-S0              | (7)                     | 1,964,944.32                              | 537,729          | 1,564,761           | 81,382                         | 4.14        | 19.2                                  |
| LAKE ROAD BOILER 3   | 2035                         | 60-S0              | (9)                     | 777,035.97                                | 429,578          | 437,391             | 23,049                         | 2.97        | 18.1                                  |
| LAKE ROAD BOILER 4   | 2035                         | 60-S0              | (9)                     | 1,124,466.03                              | 480,169          | 734,234             | 39,204                         | 3.49        | 18.7                                  |
| LAKE ROAD BOILER 5   | 2035                         | 60-S0              | (8)                     | 3,032,954.19                              | 1,464,441        | 1,841,479           | 100,420                        | 3.31        | 18.3                                  |
| LAKE ROAD BOILER 8   | 2035                         | 60-S0              | (8)                     | 8,739,740.10                              | 3,425,276        | 6,013,643           | 319,522                        | 3.66        | 18.8                                  |
| LAKE ROAD BOILERS COMMON   | 2035                         | 60-S0              | (7)                     | 7,222,473.47                              | 1,966,158        | 5,761,889           | 299,226                        | 4.14        | 19.3                                  |
| LAKE ROAD UNIT 1   | 2035                         | 60-S0              | (7)                     | 6,165,500.31                              | 1,550,424        | 5,035,961           | 261,154                        | 4.24        | 19.4                                  |
| LAKE ROAD UNIT 2   | 2035                         | 60-S0              | (7)                     | 222,661.36                                | 50,998           | 187,250             | 9,675                          | 4.35        | 19.4                                  |
| LAKE ROAD UNIT 3   | 2035                         | 60-S0              | (6)                     | 55,770.60                                 | 6,379            | 52,738              | 2,693                          | 4.83        | 19.6                                  |
| LAKE ROAD UNIT 4   | 2020                         | 60-S0              | (4)                     | 22,544,426.84                             | 12,766,184       | 10,690,020          | 1,968,208                      | 8.73        | 5.4                                   |
| LAKE ROAD COMMON   | 2035                         | 60-S0              | (8)                     | 19,169,595.01                             | 5,618,855        | 11,884,210          | 637,738                        | 3.33        | 18.6                                  |
|  |                              |                    |                         | 189,537,963.40                            | 67,415,151       | 141,006,540         | 7,924,467                      | 4.18        | 17.8                                  |
| <b>312.02 TOTAL BOILER PLANT EQUIPMENT</b>                       |                              |                    |                         |   |                  |                     |                                |             |                                       |
| <b>BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT</b>      |                              |                    |                         |   |                  |                     |                                |             |                                       |
| IATAN UNIT 1   | 2040                         | 40-R2.5            | (13)                    | 455,225.05                                | 111,912          | 402,492             | 17,492                         | 3.84        | 23.0                                  |
| LAKE ROAD BOILER 4   | 2035                         | 40-R2.5            | (13)                    | 13,705.53                                 | 7,389            | 8,088               | 510                            | 3.72        | 15.9                                  |
| LAKE ROAD BOILER 5   | 2020                         | 40-R2.5            | (15)                    | 2,890,301.22                              | 1,286,743        | 1,115,103           | 86,872                         | 4.16        | 12.8                                  |
| LAKE ROAD COMMON   | 2035                         | 40-R2.5            | (10)                    | 7,433,827.60                              | 4,954,976        | 2,776,205           | 519,259                        | 6.99        | 5.3                                   |
|  |                              |                    |                         | 2,009,350.15                              | 887,548          | 1,322,737           | 76,091                         | 3.79        | 17.4                                  |
|  |                              |                    |                         | 12,002,409.55                             | 7,250,578        | 5,624,625           | 700,224                        | 5.83        | 8.0                                   |
| <b>314.00 TOTAL TURBOGENERATOR UNITS</b>                         |                              |                    |                         |   |                  |                     |                                |             |                                       |
| <b>IATAN UNIT 1</b>  |                              |                    |                         |   |                  |                     |                                |             |                                       |
| LAKE ROAD BOILERS COMMON   | 2040                         | 75-R1              | (12)                    | 14,726,358.34                             | 6,880,040        | 9,613,481           | 407,940                        | 2.77        | 23.6                                  |
| LAKE ROAD UNIT 1   | 2040                         | 75-R1              | (11)                    | 764,683.58                                | 145,677          | 703,100             | 29,207                         | 3.82        | 24.1                                  |
| LAKE ROAD UNIT 2   | 2035                         | 75-R1              | (6)                     | 96,375.21                                 | 11,259           | 93,019              | 4,734                          | 4.81        | 19.6                                  |
| LAKE ROAD UNIT 3   | 2035                         | 75-R1              | (7)                     | 3,535,123.23                              | 1,724,796        | 2,057,786           | 107,250                        | 3.03        | 19.2                                  |
| LAKE ROAD UNIT 4   | 2035                         | 75-R1              | (7)                     | 3,210,088.48                              | 1,921,983        | 1,612,822           | 84,577                         | 2.63        | 19.1                                  |
| LAKE ROAD COMMON   | 2020                         | 75-R1              | (7)                     | 1,371,022.38                              | 579,284          | 887,710             | 45,923                         | 3.35        | 19.3                                  |
|  |                              |                    | (4)                     | 12,673,820.11                             | 8,083,727        | 5,097,046           | 938,318                        | 7.40        | 5.4                                   |
|  |                              |                    | (6)                     | 15,759.39                                 | 7,354            | 9,951               | 482                            | 3.06        | 19.4                                  |
|  |                              |                    |                         | 36,395,220.72                             | 19,254,120       | 20,074,315          | 1,618,431                      | 4.45        | 12.4                                  |



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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

|        | (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, 2014 | BOOK RESERVE | FUTURE ACCRUALS | ANNUAL ACCRUAL AMOUNT | RATE        | COMPOSITE REMAINING LIFE |
| 344.00 | GENERATORS                           |                          |                |                     |                                       |              |                 |                       |             |                          |
|        | LAKE ROAD UNIT 5                     | 2035                     | 50-R3          | (15)                | 2,713,760.97                          | 3,120,848    | 0               | 0                     | 0.66        | 19.5                     |
|        | LAKE ROAD UNIT 6                     | 2035                     | 50-R3          | (18)                | 453,408.53                            | 476,327      | 58,695          | 3,004                 | 0.13        | 18.3                     |
|        | LAKE ROAD UNIT 7                     | 2035                     | 50-R3          | (18)                | 117,499.82                            | 135,772      | 2,878           | 157                   | 0.76        | 19.1                     |
|        | RALPH GREEN PLANT                    | 2035                     | 50-R3          | (6)                 | 6,618,989.23                          | 6,052,760    | 963,369         | 50,380                | 3.22        | 26.8                     |
|        | LANDFILL GAS TURBINE                 | 2042                     | 50-R3          | (1)                 | 2,574,774.71                          | 389,148      | 2,220,374       | 82,974                | 1.09        | 23.8                     |
|        | TOTAL GENERATORS                     |                          |                |                     | 12,478,453.26                         | 10,165,855   | 3,245,316       | 136,515               | 1.80        | 19.4                     |
| 345.00 | ACCESSORY ELECTRIC EQUIPMENT         |                          |                |                     |                                       |              |                 |                       |             |                          |
|        | LAKE ROAD UNIT 5                     | 2035                     | 50-R4          | (12)                | 621,796.82                            | 482,682      | 213,730         | 11,302                | 1.82        | 18.9                     |
|        | LAKE ROAD UNIT 6                     | 2035                     | 50-R4          | (17)                | 418,023.27                            | 349,335      | 140,454         | 7,550                 | 1.80        | 18.6                     |
|        | LAKE ROAD UNIT 7                     | 2035                     | 50-R4          | (17)                | 250,497.08                            | 208,436      | 84,644          | 4,543                 | 1.81        | 18.6                     |
|        | LAKE ROAD COMMON                     | 2035                     | 50-R4          | (20)                | 2,377.90                              | 1,147        | 1,708           | 84                    | 3.53        | 20.3                     |
|        | RALPH GREER PLANT                    | 2035                     | 50-R4          | (5)                 | 1,487,279.70                          | 1,034,593    | 485,551         | 25,387                | 1.74        | 19.5                     |
|        | LANDFILL GAS TURBINE                 | 2042                     | 50-R4          | 0                   | 41,622.35                             | 4,408        | 37,214          | 1,368                 | 3.28        | 27.2                     |
|        | TOTAL ACCESSORY ELECTRIC EQUIPMENT   |                          |                |                     | 2,792,197.12                          | 2,080,603    | 973,299         | 50,232                | 1.80        | 19.4                     |
| 346.00 | MISCELLANEOUS POWER PLANT EQUIPMENT  |                          |                |                     |                                       |              |                 |                       |             |                          |
|        | LAKE ROAD COMMON                     | 2035                     | 30-S1.5        | (16)                | 7,828.63                              | 634          | 8,447           | 454                   | 5.80        | 18.6                     |
|        | RALPH GREEN PLANT                    | 2035                     | 30-S1.5        | (5)                 | 31,050.12                             | 6,443        | 26,160          | 1,857                 | 5.98        | 14.1                     |
|        | TOTAL ACCESSORY ELECTRIC EQUIPMENT   |                          |                |                     | 38,878.75                             | 7,077        | 34,607          | 2,311                 | 5.94        | 15.0                     |
|        | TOTAL OTHER PRODUCTION PLANT         |                          |                |                     | 38,448,787.82                         | 33,174,446   | 9,208,044       | 414,589               | 1.08        | 22.2                     |
| 352.00 | TRANSMISSION PLANT                   |                          |                |                     |                                       |              |                 |                       |             |                          |
|        | STRUCTURES AND IMPROVEMENTS          |                          |                |                     |                                       |              |                 |                       |             |                          |
|        | STATION EQUIPMENT                    | 37-S1                    | 60-R4          | (5)                 | 521,266.89                            | 215,257      | 332,073         | 7,297                 | 1.40        | 45.5                     |
|        | POLES AND FIXTURES                   | 65-R2                    | 37-S1          | (5)                 | 39,448,825.86                         | 7,877,345    | 33,543,922      | 1,139,489             | 2.89        | 29.4                     |
|        | OVERHEAD CONDUCTORS AND DEVICES      | 65-R2                    | 65-R2          | (40)                | 17,657,516.21                         | 6,362,977    | 21,889,049      | 439,770               | 2.49        | 49.8                     |
|        | UNDERGROUND CONDUIT                  | 45-S2                    | 65-R2          | (40)                | 11,353,805.34                         | 4,578,801    | 11,315,526      | 257,520               | 2.27        | 43.9                     |
|        | UNDERGROUND CONDUCTOR AND DEVICES    | 50-S2.5                  | 45-S2          | 0                   | 16,147.87                             | 6,704        | 9,744           | 401                   | 2.48        | 24.3                     |
|        |                                      |                          |                |                     | 28,136.16                             | 23,694       | 2,442           | 120                   | 0.43        | 20.4                     |
|        | TOTAL TRANSMISSION PLANT             |                          |                |                     | 69,025,698.33                         | 19,067,478   | 67,082,756      | 1,844,607             | 2.57        | 36.4                     |
| 351.00 | DISTRIBUTION PLANT                   |                          |                |                     |                                       |              |                 |                       |             |                          |
|        | STRUCTURES AND IMPROVEMENTS          |                          |                |                     |                                       |              |                 |                       |             |                          |
|        | STATION EQUIPMENT                    | 53-R2.5                  | 45-R3          | (10)                | 2,486,537.41                          | 628,520      | 2,108,671       | 68,759                | 2.77        | 30.6                     |
|        | POLES, TOWERS AND FIXTURES           | 55-R3                    | 53-R2.5        | (15)                | 61,948,509.19                         | 19,804,369   | 51,436,417      | 1,177,260             | 1.90        | 43.7                     |
|        | OVERHEAD CONDUCTORS AND DEVICES      | 52-R1                    | 55-R3          | (100)               | 46,480,474.90                         | 20,606,178   | 72,374,772      | 1,859,630             | 4.80        | 38.9                     |
|        | UNDERGROUND CONDUIT                  | 70-R3                    | 52-R1          | (60)                | 33,018,966.58                         | 9,497,148    | 36,739,405      | 926,795               | 2.81        | 39.6                     |
|        | UNDERGROUND CONDUCTORS AND DEVICES   | 45-R2.5                  | 70-R3          | (50)                | 10,541,000.58                         | 2,697,929    | 13,213,572      | 238,822               | 2.27        | 55.3                     |
|        | LINE TRANSFORMERS                    | 57-R4                    | 52-R2          | (35)                | 27,644,633.45                         | 6,469,761    | 30,830,494      | 799,829               | 2.75        | 40.6                     |
|        | SERVICES - OVERHEAD                  | 40-S4                    | 45-R2.5        | (125)               | 46,156,344.18                         | 24,854,028   | 25,225,768      | 1,65                  | 1.65        | 37.0                     |
|        | SERVICES - UNDERGROUND               | 31-O1                    | 57-R4          | (125)               | 4,970,666.30                          | 4,012,990    | 7,171,009       | 245,690               | 4.94        | 29.2                     |
|        | METERS                               | 31-O1                    | 40-S4          | (35)                | 12,787,393.50                         | 6,548,645    | 10,714,123      | 450,420               | 3.52        | 23.8                     |
|        | INSTALLATIONS ON CUSTOMERS' PREMISES | 31-O1                    | 55-R2.5        | (5)                 | 9,714,391.44                          | 5,545,609    | 4,654,502       | 102,514               | 1.06        | 45.4                     |
|        | STREET LIGHTING AND SIGNAL SYSTEMS   | 40-R1                    | 31-O1          | (10)                | 5,204,760.37                          | 3,247,973    | 2,477,263       | 92,667                | 1.78        | 26.7                     |
|        |                                      |                          |                |                     | 6,767,442.35                          | 3,126,279    | 4,994,652       | 155,707               | 2.30        | 32.1                     |
|        | TOTAL DISTRIBUTION PLANT             |                          |                |                     | 267,731,110.25                        | 106,959,629  | 264,928,648     | 6,840,745             | 2.56        | 38.7                     |

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

|        | (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, 2014 | BOOK RESERVE | FUTURE ACCRUALS | ANNUAL ACCRUAL AMOUNT | RATE        | COMPOSITE REMAINING LIFE |
|        | <b>INDUSTRIAL STEAM</b>                     |                          |                |                     |                                       |              |                 |                       |             |                          |
| 311.09 | STEAM PRODUCTION                            |                          |                |                     |                                       |              |                 |                       |             |                          |
| 312.09 | STRUCTURES AND IMPROVEMENTS                 | 2030                     | 85-R1.5        | (5)                 | 32,160.02                             | (2,300)      | 36,068          | 2,635                 | 8.19        | 13.7                     |
| 313.09 | BOILER PLANT EQUIPMENT                      | 2030                     | 45-S0          | (4)                 | 1,237,507.48                          | 237,452      | 1,049,556       | 76,263                | 6.16        | 13.8                     |
| 315.09 | ACCESSORY ELECTRIC EQUIPMENT                | 2030                     | 60-S0.5        | (2)                 | 48,646.56                             | (28,975)     | 78,807          | 5,607                 | 11.48       | 14.1                     |
|        | <b>TOTAL STEAM PRODUCTION</b>               |                          |                |                     | 1,318,516.08                          | 206,177      | 1,164,425       | 84,525                | 6.41        | 13.8                     |
|        | <b>GAS DISTRIBUTION PLANT</b>               |                          |                |                     |                                       |              |                 |                       |             |                          |
| 375.09 | STRUCTURES AND IMPROVEMENTS                 |                          | 35-S4          | (10)                | 152,666.83                            | 69,663       | 98,271          | 7,112                 | 4.66        | 13.8                     |
| 376.09 | MAINS                                       |                          | 65-R1.5        | (25)                | 1,665,128.30                          | 1,217,939    | 863,471         | 19,064                | 1.14        | 45.3                     |
| 379.09 | CITY GATE STATION                           |                          | 30-S1.5        | (10)                | 553,074.72                            | 327,346      | 281,036         | 24,670                | 4.45        | 11.4                     |
| 380.09 | SERVICES                                    |                          | 55-S2.5        | (10)                | 100,842.16                            | 109,379      | 1,547           | 57                    | 0.06        | 27.1                     |
| 381.09 | METERS                                      |                          | 30-S0.5        | (5)                 | 412,137.25                            | 310,801      | 121,943         | 6,872                 | 1.67        | 17.7                     |
|        | <b>TOTAL GAS DISTRIBUTION PLANT</b>         |                          |                |                     | 2,883,849.26                          | 2,025,128    | 1,366,268       | 57,775                | 2.00        | 23.7                     |
|        | <b>TOTAL INDUSTRIAL STEAM</b>               |                          |                |                     | 4,202,365.32                          | 2,241,305    | 2,530,693       | 142,300               | 3.39        | 17.8                     |
| 390.00 | <b>GENERAL PLANT</b>                        |                          |                |                     |                                       |              |                 |                       |             |                          |
| 390.00 | STRUCTURES AND IMPROVEMENTS                 |                          | 55-R1.5        | (10)                | 8,485,896.02                          | 2,508,569    | 6,836,917       | 184,251               | 2.17        | 37.1                     |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT              |                          | 20-SQ          | 0                   | 526,778.57                            | 337,661      | 169,118         | 26,339                | **          | 7.1                      |
| 391.02 | OFFICE FURNITURE AND EQUIPMENT              |                          | 8-SQ           | 0                   | 890,311.61                            | 415,274      | 475,038         | 111,289               | **          | 3.9                      |
| 391.04 | COMPUTERS                                   |                          | 9-SQ           | 0                   | 207,851.21                            | 164,416      | 43,435          | 23,092                | **          | 1.9                      |
|        | <b>TOTAL OFFICE FURNITURE AND EQUIPMENT</b> |                          |                |                     | 1,624,941.39                          | 917,351      | 707,591         | 160,720               | 9.89        | 4.4                      |
|        | <b>TRANSPORTATION EQUIPMENT</b>             |                          |                |                     |                                       |              |                 |                       |             |                          |
| 392.00 | AUTOS                                       |                          | 7.5-S4         | 15                  | 26,849.53                             | 23,012       | (190)           | 0                     | -           | ***                      |
| 392.01 | LIGHT TRUCKS                                |                          | 10-L4          | 15                  | 1,216,294.54                          | 436,332      | 597,518         | 68,662                | 5.66        | 8.7                      |
| 392.02 | HEAVY TRUCKS                                |                          | 13-L3          | 15                  | 4,997,025.74                          | 1,805,521    | 2,441,951       | 209,763               | 4.20        | 11.6                     |
| 392.04 | TRAILERS                                    |                          | 22-S1.5        | 15                  | 395,959.27                            | 266,047      | 70,518          | 3,418                 | 0.86        | 20.6                     |
| 392.05 | MEDIUM TRUCKS                               |                          | 10-L3          | 15                  | 168,080.97                            | 44,289       | 99,568          | 30,268                | 18.01       | 3.3                      |
|        | <b>TOTAL TRANSPORTATION EQUIPMENT</b>       |                          |                |                     | 6,604,220.05                          | 2,575,201    | 3,208,365       | 312,311               | 4.59        | 10.3                     |
| 393.00 | <b>STORES EQUIPMENT</b>                     |                          |                |                     |                                       |              |                 |                       |             |                          |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT            |                          | 25-SQ          | 0                   | 17,733.80                             | 2,823        | 14,911          | 709                   | **          | 17.7                     |
| 395.00 | LABORATORY EQUIPMENT                        |                          | 30-SQ          | 0                   | 1,661,869.07                          | 983,635      | 868,264         | 74,476                | **          | 11.6                     |
| 396.00 | POWER OPERATED EQUIPMENT                    |                          | 17-S1.5        | 10                  | 1,131,853.24                          | 406,427      | 725,426         | 37,691                | **          | 18.0                     |
| 397.00 | COMMUNICATION EQUIPMENT                     |                          | 27-SQ          | 0                   | 1,559,505.16                          | 414,511      | 889,044         | 89,925                | 5.77        | 11.0                     |
| 398.00 | MISCELLANEOUS EQUIPMENT                     |                          | 25-SQ          | 0                   | 9,242,970.38                          | 1,434,906    | 7,808,064       | 341,990               | **          | 22.0                     |
|        | <b>TOTAL GENERAL PLANT</b>                  |                          |                |                     | 50,853.59                             | 24,058       | 26,796          | 2,034                 | **          | 11.9                     |
|        | <b>TOTAL DEPRECIABLE PLANT</b>              |                          |                |                     | 30,785,872.70                         | 9,277,481    | 21,165,398      | 1,204,107             | 3.91        | 17.6                     |
|        | <b>TOTAL DEPRECIABLE PLANT</b>              |                          |                |                     | 706,860,354.36                        | 285,569,351  | 574,110,574     | 23,098,087            | 3.27        | 24.9                     |

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

| ACCOUNT<br>(1)   | PROBABLE<br>RETIREMENT<br>DATE<br>(2) | SURVIVOR<br>CURVE<br>(3) | NET<br>SALVAGE<br>PERCENT<br>(4) | ORIGINAL COST<br>AS OF<br>DECEMBER 31, 2014<br>(5) | BOOK<br>RESERVE<br>(6) | FUTURE<br>ACCRUALS<br>(7) | CALCULATED<br>ANNUAL ACCRUAL<br>AMOUNT<br>(8) | RATE<br>(9)=(8)/(5) | COMPOSITE<br>REMAINING<br>LIFE<br>(10)=(7)/(8) |
|--|---------------------------------------|--------------------------|----------------------------------|--|------------------------|---------------------------|---|---------------------|--|
| <b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>       |                                       |                          |                                  |  |                        |                           |   |                     |  |
| 310.00   |                                       |                          |                                  | 288,198.41   |                        |                           |   |                     |  |
| 318.09   |                                       |                          |                                  | 11,450.35  |                        |                           |   |                     |  |
| 311.01   |                                       |                          |                                  | 11,411.16  |                        |                           |   |                     |  |
| 340.00   |                                       |                          |                                  | 17,376.01  |                        |                           |   |                     |  |
| 350.00   |                                       |                          |                                  | 59,332.26  |                        |                           |   |                     |  |
| 350.01   |                                       |                          |                                  | 1,972,660.46                                       |                        |                           |   |                     |  |
| 350.04   |                                       |                          |                                  | 3,501.04   |                        |                           |   |                     |  |
| 360.00   |                                       |                          |                                  | 694,275.01   |                        |                           |   |                     |  |
| 360.01   |                                       |                          |                                  | 99,640.24  |                        |                           |   |                     |  |
| 389.00   |                                       |                          |                                  | 727,931.15   |                        |                           |   |                     |  |
|  |                                       |                          |                                  | <b>3,880,176.09</b>                                |                        |                           |   |                     |  |
| <b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b> |                                       |                          |                                  |  |                        |                           |   |                     |  |
|  |                                       |                          |                                  | <b>710,749,530.45</b>                              | <b>285,550,351</b>     | <b>574,110,374</b>        | <b>23,096,087</b>                             |                     |  |
| <b>TOTAL ELECTRIC PLANT</b>                                |                                       |                          |                                  |  |                        |                           |   |                     |  |

\* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.  
\*\* Annual Accrual calculated using the accrual rate consistent with amortization period. The rate for the account is:

| Account | Rate   |
|---------|--------|
| 391.01  | 5.00%  |
| 391.02  | 12.50% |
| 391.04  | 11.11% |
| 393.00  | 4.00%  |
| 394.00  | 4.00%  |
| 395.00  | 3.33%  |
| 397.00  | 3.70%  |
| 398.00  | 4.00%  |

\*\*\* Rate for additions as of January 1, 2015 will be 12.14% based 7.5-S4 Survivor Curve and 15% Net Salvage

NOTE: Depreciation rates for new Solar Generation Assets placed into service at year end December 31, 2016 are as follows:

| Account | Rate  |
|---------|-------|
| 341.00  | 5.26% |
| 344.00  | 5.52% |
| 345.00  | 5.36% |
| 346.00  | 5.19% |

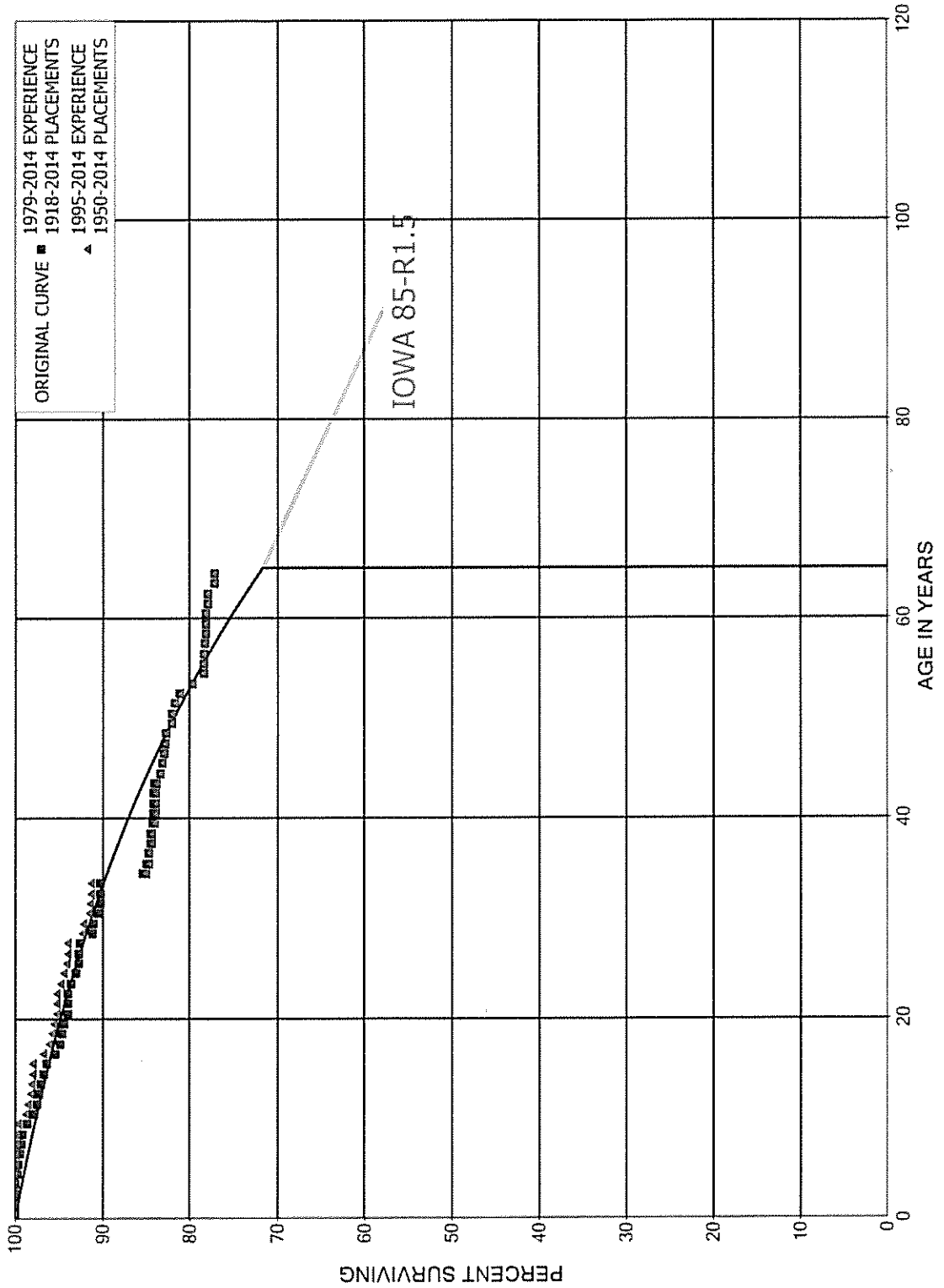


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## PART VII. SERVICE LIFE STATISTICS

## ELECTRIC PLANT

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1918-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 30,392,221                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 28,733,032                                   | 21,393                                | 0.0007                    | 0.9993        | 100.00                           |
| 1.5                            | 27,020,563                                   | 4,599                                 | 0.0002                    | 0.9998        | 99.93                            |
| 2.5                            | 26,107,774                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 3.5                            | 24,125,421                                   | 38,017                                | 0.0016                    | 0.9984        | 99.91                            |
| 4.5                            | 22,886,816                                   | 34,640                                | 0.0015                    | 0.9985        | 99.75                            |
| 5.5                            | 15,669,921                                   | 39,776                                | 0.0025                    | 0.9975        | 99.60                            |
| 6.5                            | 15,986,442                                   | 11,001                                | 0.0007                    | 0.9993        | 99.35                            |
| 7.5                            | 14,352,098                                   | 19,637                                | 0.0014                    | 0.9986        | 99.28                            |
| 8.5                            | 13,956,918                                   | 72,625                                | 0.0052                    | 0.9948        | 99.14                            |
| 9.5                            | 13,552,111                                   | 103,971                               | 0.0077                    | 0.9923        | 98.63                            |
| 10.5                           | 12,779,017                                   | 44,428                                | 0.0035                    | 0.9965        | 97.87                            |
| 11.5                           | 13,654,720                                   | 36,230                                | 0.0027                    | 0.9973        | 97.53                            |
| 12.5                           | 13,591,025                                   | 28,908                                | 0.0021                    | 0.9979        | 97.27                            |
| 13.5                           | 13,617,032                                   | 41,934                                | 0.0031                    | 0.9969        | 97.06                            |
| 14.5                           | 13,575,067                                   | 49,550                                | 0.0037                    | 0.9963        | 96.77                            |
| 15.5                           | 13,183,507                                   | 138,637                               | 0.0105                    | 0.9895        | 96.41                            |
| 16.5                           | 12,218,953                                   | 73,871                                | 0.0060                    | 0.9940        | 95.40                            |
| 17.5                           | 11,590,012                                   | 30,250                                | 0.0026                    | 0.9974        | 94.82                            |
| 18.5                           | 10,992,785                                   | 23,867                                | 0.0022                    | 0.9978        | 94.57                            |
| 19.5                           | 8,725,642                                    | 34,367                                | 0.0039                    | 0.9961        | 94.37                            |
| 20.5                           | 8,342,123                                    | 2,308                                 | 0.0003                    | 0.9997        | 94.00                            |
| 21.5                           | 8,051,040                                    |                                       | 0.0000                    | 1.0000        | 93.97                            |
| 22.5                           | 7,512,413                                    | 24,991                                | 0.0033                    | 0.9967        | 93.97                            |
| 23.5                           | 7,311,753                                    | 50,392                                | 0.0069                    | 0.9931        | 93.66                            |
| 24.5                           | 7,114,151                                    | 21,485                                | 0.0030                    | 0.9970        | 93.01                            |
| 25.5                           | 7,028,852                                    | 974                                   | 0.0001                    | 0.9999        | 92.73                            |
| 26.5                           | 6,931,663                                    | 10,936                                | 0.0016                    | 0.9984        | 92.72                            |
| 27.5                           | 6,812,013                                    | 104,673                               | 0.0154                    | 0.9846        | 92.57                            |
| 28.5                           | 7,391,109                                    | 8,858                                 | 0.0012                    | 0.9988        | 91.15                            |
| 29.5                           | 7,222,907                                    | 42,381                                | 0.0059                    | 0.9941        | 91.04                            |
| 30.5                           | 7,177,954                                    | 17,630                                | 0.0025                    | 0.9975        | 90.51                            |
| 31.5                           | 7,075,723                                    | 240                                   | 0.0000                    | 1.0000        | 90.29                            |
| 32.5                           | 7,041,279                                    | 3,739                                 | 0.0005                    | 0.9995        | 90.28                            |
| 33.5                           | 6,769,812                                    | 366,231                               | 0.0541                    | 0.9459        | 90.23                            |
| 34.5                           | 3,412,344                                    | 14,010                                | 0.0041                    | 0.9959        | 85.35                            |
| 35.5                           | 3,153,167                                    | 11,023                                | 0.0035                    | 0.9965        | 85.00                            |
| 36.5                           | 3,116,699                                    | 7,223                                 | 0.0023                    | 0.9977        | 84.71                            |
| 37.5                           | 3,110,269                                    | 471                                   | 0.0002                    | 0.9998        | 84.51                            |
| 38.5                           | 3,071,100                                    | 7,745                                 | 0.0025                    | 0.9975        | 84.50                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1918-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,053,275                                    | 2,550                                 | 0.0008                    | 0.9992        | 84.28                            |
| 40.5                           | 3,051,680                                    | 1,531                                 | 0.0005                    | 0.9995        | 84.21                            |
| 41.5                           | 3,014,075                                    | 279                                   | 0.0001                    | 0.9999        | 84.17                            |
| 42.5                           | 3,014,158                                    | 2,741                                 | 0.0009                    | 0.9991        | 84.16                            |
| 43.5                           | 3,003,331                                    | 24,320                                | 0.0081                    | 0.9919        | 84.09                            |
| 44.5                           | 3,007,390                                    | 9,358                                 | 0.0031                    | 0.9969        | 83.40                            |
| 45.5                           | 2,996,142                                    | 4,884                                 | 0.0016                    | 0.9984        | 83.15                            |
| 46.5                           | 2,988,957                                    | 8,228                                 | 0.0028                    | 0.9972        | 83.01                            |
| 47.5                           | 1,690,299                                    | 2,165                                 | 0.0013                    | 0.9987        | 82.78                            |
| 48.5                           | 1,691,965                                    | 12,909                                | 0.0076                    | 0.9924        | 82.68                            |
| 49.5                           | 1,666,927                                    | 392                                   | 0.0002                    | 0.9998        | 82.04                            |
| 50.5                           | 1,637,468                                    | 6,920                                 | 0.0042                    | 0.9958        | 82.03                            |
| 51.5                           | 1,581,846                                    | 10,734                                | 0.0068                    | 0.9932        | 81.68                            |
| 52.5                           | 1,343,864                                    | 23,570                                | 0.0175                    | 0.9825        | 81.12                            |
| 53.5                           | 1,320,294                                    | 21,651                                | 0.0164                    | 0.9836        | 79.70                            |
| 54.5                           | 1,298,643                                    |                                       | 0.0000                    | 1.0000        | 78.39                            |
| 55.5                           | 1,298,343                                    |                                       | 0.0000                    | 1.0000        | 78.39                            |
| 56.5                           | 743,773                                      | 1,275                                 | 0.0017                    | 0.9983        | 78.39                            |
| 57.5                           | 695,758                                      | 693                                   | 0.0010                    | 0.9990        | 78.26                            |
| 58.5                           | 695,065                                      |                                       | 0.0000                    | 1.0000        | 78.18                            |
| 59.5                           | 695,065                                      |                                       | 0.0000                    | 1.0000        | 78.18                            |
| 60.5                           | 695,802                                      | 1,634                                 | 0.0023                    | 0.9977        | 78.18                            |
| 61.5                           | 688,047                                      |                                       | 0.0000                    | 1.0000        | 78.00                            |
| 62.5                           | 687,610                                      | 6,826                                 | 0.0099                    | 0.9901        | 78.00                            |
| 63.5                           | 672,127                                      |                                       | 0.0000                    | 1.0000        | 77.22                            |
| 64.5                           | 1,897  | 1,160                                 | 0.6115                    | 0.3885        | 77.22                            |
| 65.5                           | 737  |                                       | 0.0000                    | 1.0000        | 30.00                            |
| 66.5                           | 737  |                                       | 0.0000                    | 1.0000        | 30.00                            |
| 67.5                           | 737  | 737                                   | 1.0000                    |               | 30.00                            |
| 68.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1995-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 23,166,936                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 22,432,466                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 21,073,922                                   | 1,437                                 | 0.0001         | 0.9999        | 100.00                           |
| 2.5                            | 20,583,072                                   |                                       | 0.0000         | 1.0000        | 99.99                            |
| 3.5                            | 18,850,392                                   | 28,319                                | 0.0015         | 0.9985        | 99.99                            |
| 4.5                            | 17,781,905                                   | 28,002                                | 0.0016         | 0.9984        | 99.84                            |
| 5.5                            | 10,597,695                                   |                                       | 0.0000         | 1.0000        | 99.69                            |
| 6.5                            | 10,991,091                                   | 11,001                                | 0.0010         | 0.9990        | 99.69                            |
| 7.5                            | 9,400,819                                    |                                       | 0.0000         | 1.0000        | 99.59                            |
| 8.5                            | 9,207,276                                    | 5,050                                 | 0.0005         | 0.9995        | 99.59                            |
| 9.5                            | 9,044,872                                    | 85,708                                | 0.0095         | 0.9905        | 99.53                            |
| 10.5                           | 8,295,605                                    | 19,694                                | 0.0024         | 0.9976        | 98.59                            |
| 11.5                           | 7,931,602                                    | 20,585                                | 0.0026         | 0.9974        | 98.35                            |
| 12.5                           | 7,917,064                                    | 9,631                                 | 0.0012         | 0.9988        | 98.10                            |
| 13.5                           | 8,222,969                                    | 13,801                                | 0.0017         | 0.9983        | 97.98                            |
| 14.5                           | 11,714,017                                   | 2,096                                 | 0.0002         | 0.9998        | 97.82                            |
| 15.5                           | 11,617,117                                   | 138,637                               | 0.0119         | 0.9881        | 97.80                            |
| 16.5                           | 10,415,657                                   | 72,268                                | 0.0069         | 0.9931        | 96.63                            |
| 17.5                           | 9,794,045                                    | 30,250                                | 0.0031         | 0.9969        | 95.96                            |
| 18.5                           | 9,244,028                                    | 23,867                                | 0.0026         | 0.9974        | 95.66                            |
| 19.5                           | 6,973,969                                    | 26,674                                | 0.0038         | 0.9962        | 95.42                            |
| 20.5                           | 6,008,539                                    |                                       | 0.0000         | 1.0000        | 95.05                            |
| 21.5                           | 5,701,383                                    |                                       | 0.0000         | 1.0000        | 95.05                            |
| 22.5                           | 5,162,756                                    | 24,991                                | 0.0048         | 0.9952        | 95.05                            |
| 23.5                           | 4,961,785                                    | 14,166                                | 0.0029         | 0.9971        | 94.59                            |
| 24.5                           | 4,800,402                                    | 21,485                                | 0.0045         | 0.9955        | 94.32                            |
| 25.5                           | 4,710,912                                    | 974                                   | 0.0002         | 0.9998        | 93.90                            |
| 26.5                           | 4,615,607                                    | 2,076                                 | 0.0004         | 0.9996        | 93.88                            |
| 27.5                           | 5,838,825                                    | 104,673                               | 0.0179         | 0.9821        | 93.84                            |
| 28.5                           | 5,613,380                                    | 8,817                                 | 0.0016         | 0.9984        | 92.16                            |
| 29.5                           | 5,464,570                                    | 38,031                                | 0.0070         | 0.9930        | 92.01                            |
| 30.5                           | 5,468,796                                    | 8,181                                 | 0.0015         | 0.9985        | 91.37                            |
| 31.5                           | 5,379,685                                    | 233                                   | 0.0000         | 1.0000        | 91.23                            |
| 32.5                           | 5,585,231                                    | 3,739                                 | 0.0007         | 0.9993        | 91.23                            |
| 33.5                           | 5,313,764                                    | 366,227                               | 0.0689         | 0.9311        | 91.17                            |
| 34.5                           | 1,956,300                                    | 9,192                                 | 0.0047         | 0.9953        | 84.89                            |
| 35.5                           | 1,702,196                                    | 725                                   | 0.0004         | 0.9996        | 84.49                            |
| 36.5                           | 2,253,675                                    | 7,223                                 | 0.0032         | 0.9968        | 84.45                            |
| 37.5                           | 2,301,325                                    | 471                                   | 0.0002         | 0.9998        | 84.18                            |
| 38.5                           | 2,262,156                                    | 7,745                                 | 0.0034         | 0.9966        | 84.16                            |

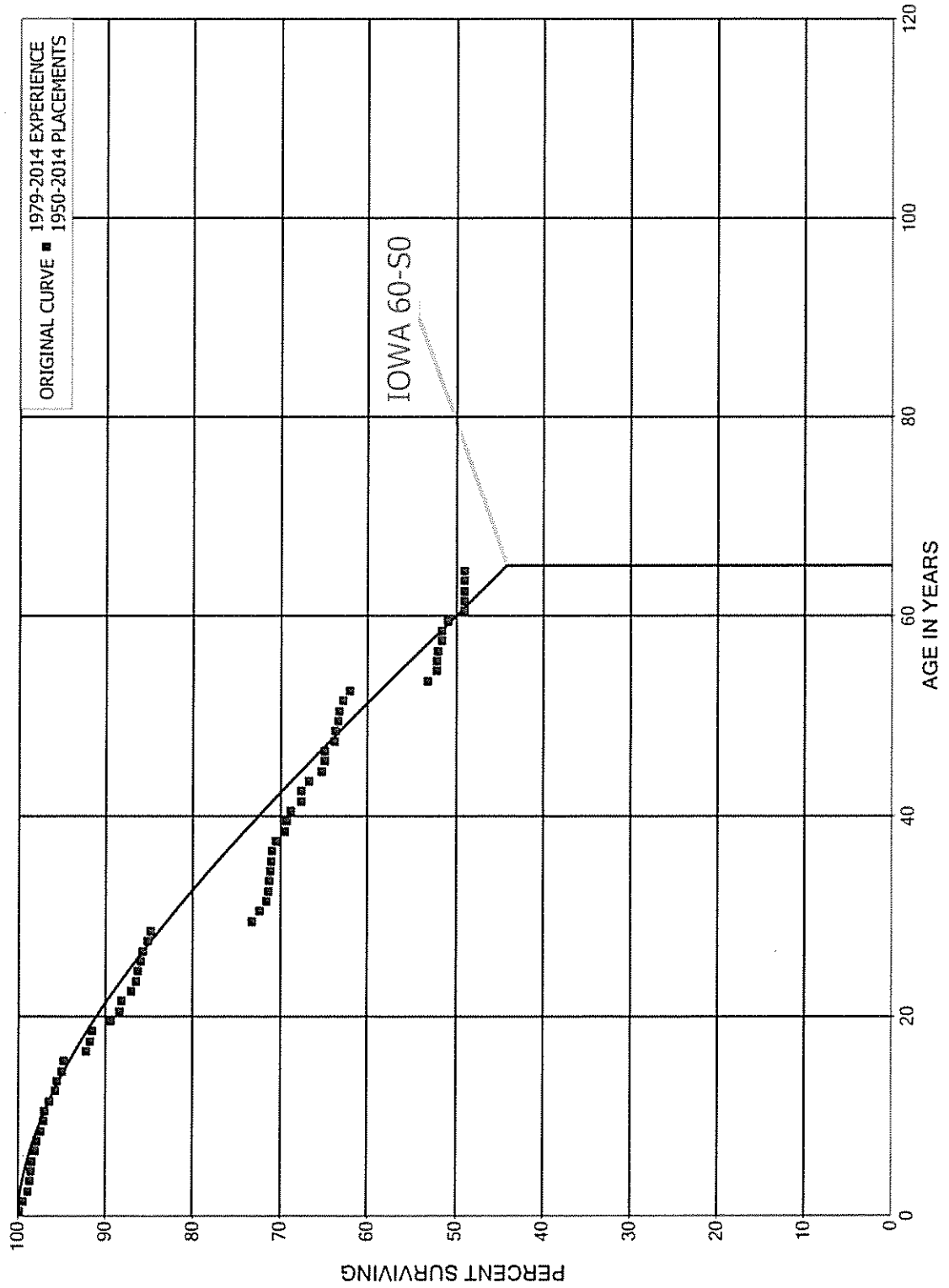
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,244,642                                    | 2,550                                 | 0.0011                    | 0.9989        | 83.87                            |
| 40.5                           | 2,242,092                                    | 1,531                                 | 0.0007                    | 0.9993        | 83.78                            |
| 41.5                           | 2,208,678                                    | 279                                   | 0.0001                    | 0.9999        | 83.72                            |
| 42.5                           | 2,209,329                                    | 2,741                                 | 0.0012                    | 0.9988        | 83.71                            |
| 43.5                           | 2,198,461                                    | 10,640                                | 0.0048                    | 0.9952        | 83.61                            |
| 44.5                           | 3,006,394                                    | 9,358                                 | 0.0031                    | 0.9969        | 83.20                            |
| 45.5                           | 2,995,146                                    | 4,884                                 | 0.0016                    | 0.9984        | 82.94                            |
| 46.5                           | 2,987,806                                    | 8,228                                 | 0.0028                    | 0.9972        | 82.81                            |
| 47.5                           | 1,689,148                                    | 1,210                                 | 0.0007                    | 0.9993        | 82.58                            |
| 48.5                           | 1,691,769                                    | 12,909                                | 0.0076                    | 0.9924        | 82.52                            |
| 49.5                           | 1,666,731                                    | 392                                   | 0.0002                    | 0.9998        | 81.89                            |
| 50.5                           | 1,637,272                                    | 6,879                                 | 0.0042                    | 0.9958        | 81.87                            |
| 51.5                           | 1,581,691                                    | 10,734                                | 0.0068                    | 0.9932        | 81.53                            |
| 52.5                           | 1,343,709                                    | 23,570                                | 0.0175                    | 0.9825        | 80.98                            |
| 53.5                           | 1,320,139                                    | 21,496                                | 0.0163                    | 0.9837        | 79.55                            |
| 54.5                           | 1,298,643                                    |                                       | 0.0000                    | 1.0000        | 78.26                            |
| 55.5                           | 1,298,343                                    |                                       | 0.0000                    | 1.0000        | 78.26                            |
| 56.5                           | 743,773                                      | 1,275                                 | 0.0017                    | 0.9983        | 78.26                            |
| 57.5                           | 694,598                                      | 693                                   | 0.0010                    | 0.9990        | 78.13                            |
| 58.5                           | 693,905                                      |                                       | 0.0000                    | 1.0000        | 78.05                            |
| 59.5                           | 693,905                                      |                                       | 0.0000                    | 1.0000        | 78.05                            |
| 60.5                           | 693,905                                      | 1,634                                 | 0.0024                    | 0.9976        | 78.05                            |
| 61.5                           | 686,150                                      |                                       | 0.0000                    | 1.0000        | 77.86                            |
| 62.5                           | 685,713                                      | 6,826                                 | 0.0100                    | 0.9900        | 77.86                            |
| 63.5                           | 670,230                                      |                                       | 0.0000                    | 1.0000        | 77.09                            |
| 64.5                           |  |                                       |                           |               | 77.09                            |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 312 BOILER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 206,681,639                                  | 452,384                               | 0.0022        | 0.9978        | 100.00                           |
| 0.5                            | 205,060,573                                  | 891,003                               | 0.0043        | 0.9957        | 99.78                            |
| 1.5                            | 207,454,996                                  | 1,172,497                             | 0.0057        | 0.9943        | 99.35                            |
| 2.5                            | 202,032,593                                  | 333,532                               | 0.0017        | 0.9983        | 98.79                            |
| 3.5                            | 197,141,821                                  | 219,370                               | 0.0011        | 0.9989        | 98.62                            |
| 4.5                            | 196,123,810                                  | 306,786                               | 0.0016        | 0.9984        | 98.51                            |
| 5.5                            | 112,387,298                                  | 350,194                               | 0.0031        | 0.9969        | 98.36                            |
| 6.5                            | 99,842,087                                   | 223,663                               | 0.0022        | 0.9978        | 98.05                            |
| 7.5                            | 97,548,064                                   | 425,492                               | 0.0044        | 0.9956        | 97.83                            |
| 8.5                            | 89,259,232                                   | 273,381                               | 0.0031        | 0.9969        | 97.41                            |
| 9.5                            | 85,911,349                                   | 190,386                               | 0.0022        | 0.9978        | 97.11                            |
| 10.5                           | 81,555,044                                   | 425,674                               | 0.0052        | 0.9948        | 96.89                            |
| 11.5                           | 79,815,547                                   | 514,689                               | 0.0064        | 0.9936        | 96.39                            |
| 12.5                           | 78,283,054                                   | 223,689                               | 0.0029        | 0.9971        | 95.77                            |
| 13.5                           | 73,020,140                                   | 423,998                               | 0.0058        | 0.9942        | 95.49                            |
| 14.5                           | 70,821,512                                   | 193,521                               | 0.0027        | 0.9973        | 94.94                            |
| 15.5                           | 69,045,092                                   | 1,813,402                             | 0.0263        | 0.9737        | 94.68                            |
| 16.5                           | 65,361,769                                   | 357,022                               | 0.0055        | 0.9945        | 92.19                            |
| 17.5                           | 63,706,659                                   | 116,388                               | 0.0018        | 0.9982        | 91.69                            |
| 18.5                           | 61,694,134                                   | 1,418,988                             | 0.0230        | 0.9770        | 91.52                            |
| 19.5                           | 57,755,172                                   | 642,982                               | 0.0111        | 0.9889        | 89.42                            |
| 20.5                           | 56,340,718                                   | 182,034                               | 0.0032        | 0.9968        | 88.42                            |
| 21.5                           | 57,695,285                                   | 684,641                               | 0.0119        | 0.9881        | 88.13                            |
| 22.5                           | 54,841,702                                   | 366,629                               | 0.0067        | 0.9933        | 87.09                            |
| 23.5                           | 53,429,735                                   | 153,803                               | 0.0029        | 0.9971        | 86.51                            |
| 24.5                           | 54,327,755                                   | 227,159                               | 0.0042        | 0.9958        | 86.26                            |
| 25.5                           | 53,722,849                                   | 110,610                               | 0.0021        | 0.9979        | 85.90                            |
| 26.5                           | 53,575,989                                   | 367,420                               | 0.0069        | 0.9931        | 85.72                            |
| 27.5                           | 53,234,160                                   | 173,767                               | 0.0033        | 0.9967        | 85.13                            |
| 28.5                           | 54,514,363                                   | 7,448,440                             | 0.1366        | 0.8634        | 84.85                            |
| 29.5                           | 46,596,455                                   | 566,026                               | 0.0121        | 0.9879        | 73.26                            |
| 30.5                           | 45,893,103                                   | 469,427                               | 0.0102        | 0.9898        | 72.37                            |
| 31.5                           | 43,877,641                                   | 146,614                               | 0.0033        | 0.9967        | 71.63                            |
| 32.5                           | 43,517,991                                   | 42,972                                | 0.0010        | 0.9990        | 71.39                            |
| 33.5                           | 43,030,198                                   | 81,906                                | 0.0019        | 0.9981        | 71.32                            |
| 34.5                           | 15,813,672                                   | 15,954                                | 0.0010        | 0.9990        | 71.18                            |
| 35.5                           | 15,693,490                                   | 25,273                                | 0.0016        | 0.9984        | 71.11                            |
| 36.5                           | 15,335,483                                   | 104,130                               | 0.0068        | 0.9932        | 71.00                            |
| 37.5                           | 10,258,522                                   | 148,835                               | 0.0145        | 0.9855        | 70.52                            |
| 38.5                           | 7,166,303                                    | 24,383                                | 0.0034        | 0.9966        | 69.49                            |

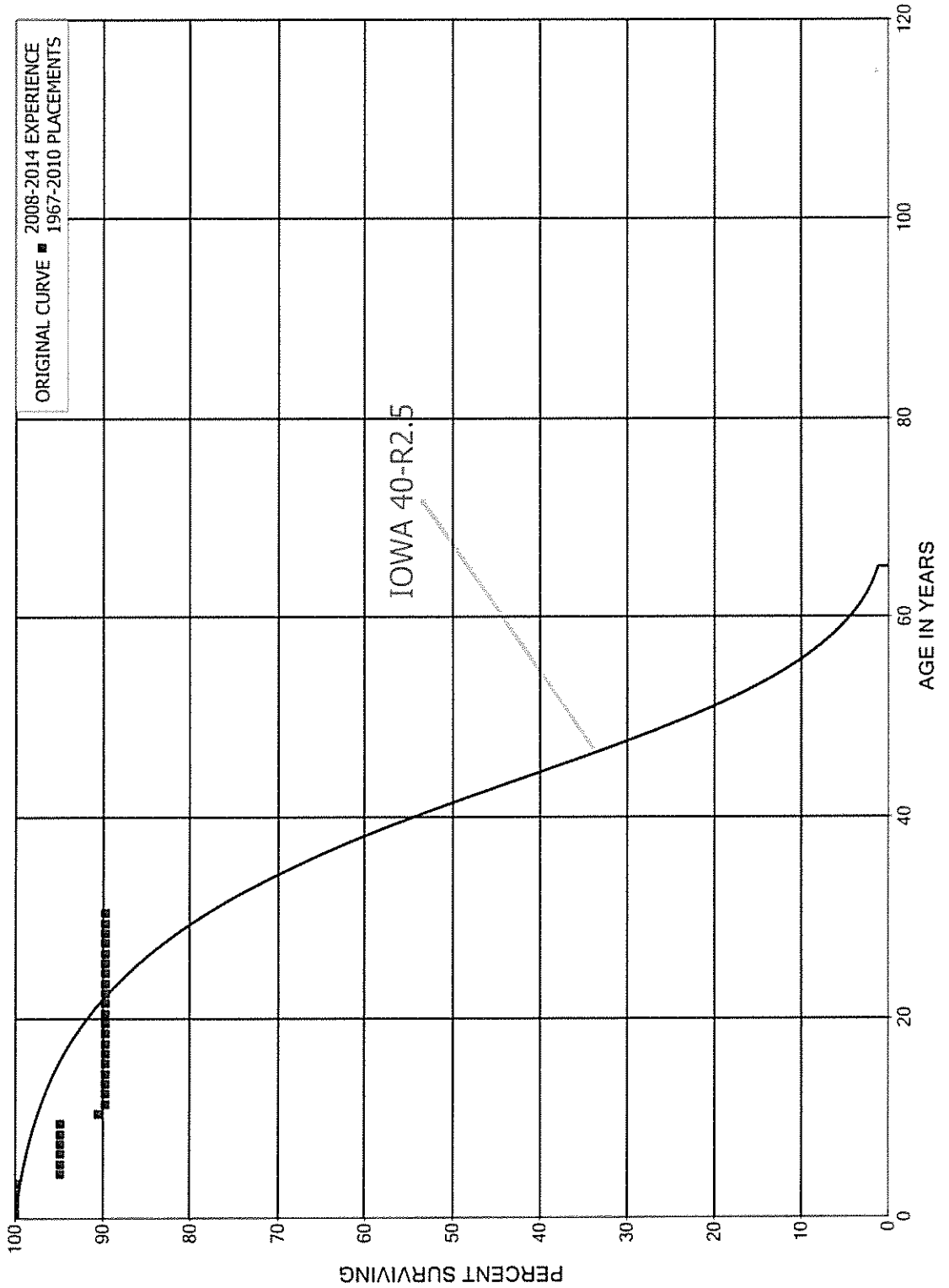
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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 7,110,052                                    | 39,005                                | 0.0055                    | 0.9945        | 69.26                            |
| 40.5                           | 7,071,047                                    | 127,499                               | 0.0180                    | 0.9820        | 68.88                            |
| 41.5                           | 6,888,500                                    | 5,920                                 | 0.0009                    | 0.9991        | 67.63                            |
| 42.5                           | 6,874,064                                    | 83,971                                | 0.0122                    | 0.9878        | 67.58                            |
| 43.5                           | 6,811,001                                    | 155,089                               | 0.0228                    | 0.9772        | 66.75                            |
| 44.5                           | 6,636,898                                    | 31,616                                | 0.0048                    | 0.9952        | 65.23                            |
| 45.5                           | 6,602,673                                    | 2,851                                 | 0.0004                    | 0.9996        | 64.92                            |
| 46.5                           | 6,599,822                                    | 103,346                               | 0.0157                    | 0.9843        | 64.89                            |
| 47.5                           | 6,399,468                                    | 10,640                                | 0.0017                    | 0.9983        | 63.88                            |
| 48.5                           | 3,790,185                                    | 19,195                                | 0.0051                    | 0.9949        | 63.77                            |
| 49.5                           | 3,758,569                                    | 10,143                                | 0.0027                    | 0.9973        | 63.45                            |
| 50.5                           | 3,738,305                                    | 28,624                                | 0.0077                    | 0.9923        | 63.28                            |
| 51.5                           | 3,748,348                                    | 40,393                                | 0.0108                    | 0.9892        | 62.79                            |
| 52.5                           | 3,362,001                                    | 482,600                               | 0.1435                    | 0.8565        | 62.11                            |
| 53.5                           | 2,876,351                                    | 52,870                                | 0.0184                    | 0.9816        | 53.20                            |
| 54.5                           | 2,823,481                                    | 902                                   | 0.0003                    | 0.9997        | 52.22                            |
| 55.5                           | 2,822,578                                    | 5,148                                 | 0.0018                    | 0.9982        | 52.20                            |
| 56.5                           | 2,792,264                                    | 27,324                                | 0.0098                    | 0.9902        | 52.11                            |
| 57.5                           | 1,269,843                                    |                                       | 0.0000                    | 1.0000        | 51.60                            |
| 58.5                           | 1,269,843                                    | 15,278                                | 0.0120                    | 0.9880        | 51.60                            |
| 59.5                           | 1,253,419                                    | 46,018                                | 0.0367                    | 0.9633        | 50.98                            |
| 60.5                           | 1,206,912                                    | 1,743                                 | 0.0014                    | 0.9986        | 49.11                            |
| 61.5                           | 1,199,551                                    |                                       | 0.0000                    | 1.0000        | 49.04                            |
| 62.5                           | 1,199,551                                    |                                       | 0.0000                    | 1.0000        | 49.04                            |
| 63.5                           | 1,130,194                                    |                                       | 0.0000                    | 1.0000        | 49.04                            |
| 64.5                           |  |                                       |                           |               | 49.04                            |

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 L&P JURISDICTION  
 ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2010

EXPERIENCE BAND 2008-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 214,322                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 214,322                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 214,322                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 705,650                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 705,650                                      | 36,103                                | 0.0512         | 0.9488        | 100.00                           |
| 4.5                            | 630,695                                      |                                       | 0.0000         | 1.0000        | 94.88                            |
| 5.5                            | 584,186                                      |                                       | 0.0000         | 1.0000        | 94.88                            |
| 6.5                            | 1,310,575                                    |                                       | 0.0000         | 1.0000        | 94.88                            |
| 7.5                            | 1,310,575                                    |                                       | 0.0000         | 1.0000        | 94.88                            |
| 8.5                            | 944,442                                      |                                       | 0.0000         | 1.0000        | 94.88                            |
| 9.5                            | 1,357,786                                    | 62,183                                | 0.0458         | 0.9542        | 94.88                            |
| 10.5                           | 2,799,806                                    | 24,240                                | 0.0087         | 0.9913        | 90.54                            |
| 11.5                           | 2,746,697                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 12.5                           | 4,340,157                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 13.5                           | 8,879,825                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 14.5                           | 8,854,931                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 15.5                           | 8,465,827                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 16.5                           | 6,961,624                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 17.5                           | 6,961,624                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 18.5                           | 4,554,399                                    |                                       | 0.0000         | 1.0000        | 89.75                            |
| 19.5                           | 14,731                                       |                                       | 0.0000         | 1.0000        | 89.75                            |
| 20.5                           | 12,716                                       |                                       | 0.0000         | 1.0000        | 89.75                            |
| 21.5                           | 12,716                                       |                                       | 0.0000         | 1.0000        | 89.75                            |
| 22.5                           | 12,716                                       |                                       | 0.0000         | 1.0000        | 89.75                            |
| 23.5                           | 12,716                                       |                                       | 0.0000         | 1.0000        | 89.75                            |
| 24.5                           | 5,737  |                                       | 0.0000         | 1.0000        | 89.75                            |
| 25.5                           | 5,737  |                                       | 0.0000         | 1.0000        | 89.75                            |
| 26.5                           | 5,737  |                                       | 0.0000         | 1.0000        | 89.75                            |
| 27.5                           | 5,737  |                                       | 0.0000         | 1.0000        | 89.75                            |
| 28.5                           | 5,737  |                                       | 0.0000         | 1.0000        | 89.75                            |
| 29.5                           | 5,737  |                                       | 0.0000         | 1.0000        | 89.75                            |
| 30.5                           |  |                                       |                |               | 89.75                            |
| 31.5                           | 1,409,338                                    |                                       | 0.0000         |               |                                  |
| 32.5                           | 1,528,368                                    | 1,051                                 | 0.0007         |               |                                  |
| 33.5                           | 1,527,317                                    |                                       | 0.0000         |               |                                  |
| 34.5                           | 1,527,317                                    |                                       | 0.0000         |               |                                  |
| 35.5                           | 1,527,317                                    |                                       | 0.0000         |               |                                  |
| 36.5                           | 1,527,317                                    |                                       | 0.0000         |               |                                  |
| 37.5                           | 119,030                                      |                                       | 0.0000         |               |                                  |
| 38.5                           |  |                                       |                |               |                                  |

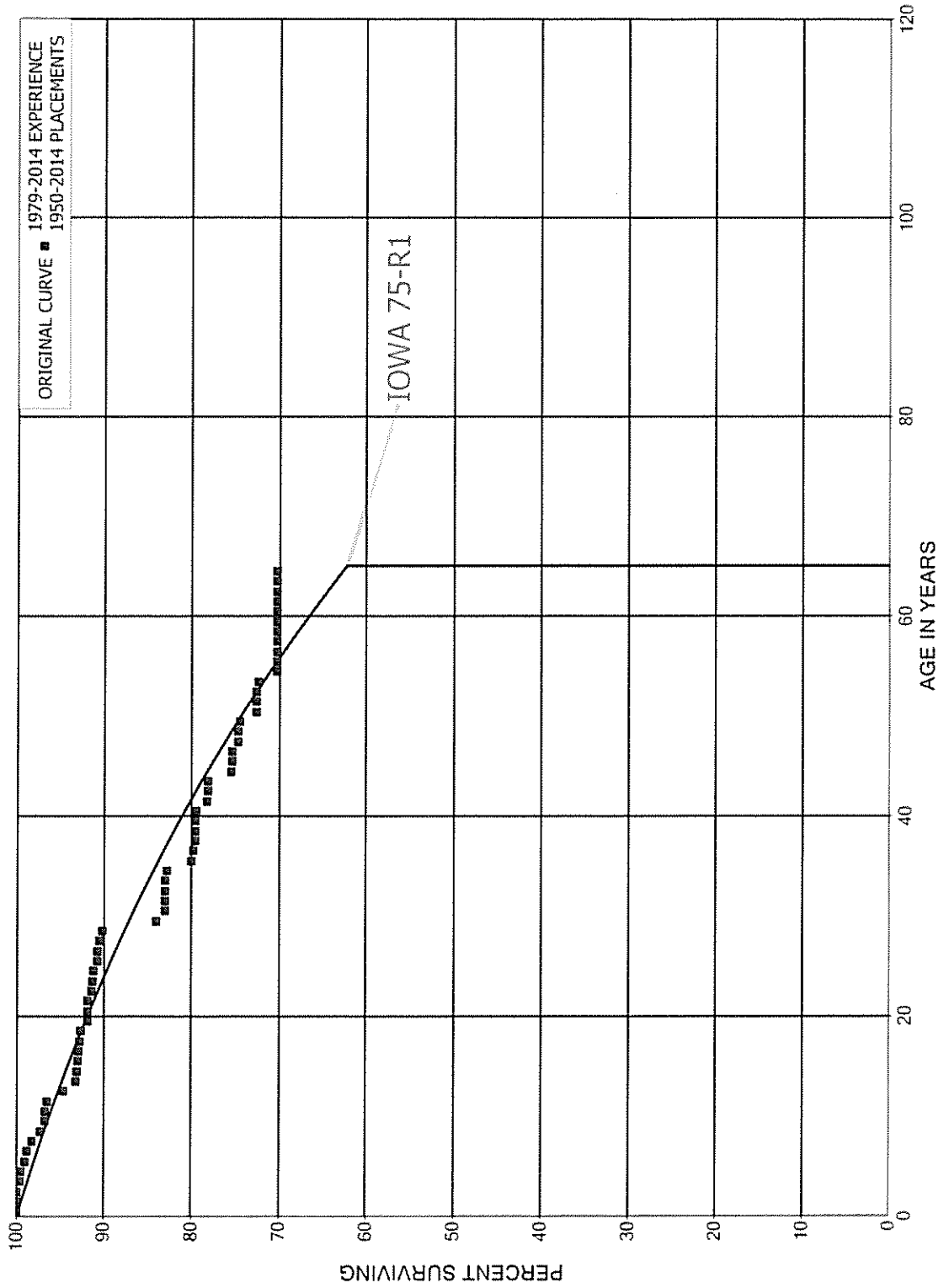
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L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2010       |  |                                       | EXPERIENCE BAND 2008-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           |  |                                       |                           |               |                                  |
| 40.5                           |  |                                       |                           |               |                                  |
| 41.5                           | 49,901                                       |                                       | 0.0000                    |               |                                  |
| 42.5                           | 49,901                                       |                                       | 0.0000                    |               |                                  |
| 43.5                           | 49,901                                       |                                       | 0.0000                    |               |                                  |
| 44.5                           | 49,901                                       |                                       | 0.0000                    |               |                                  |
| 45.5                           | 49,901                                       |                                       | 0.0000                    |               |                                  |
| 46.5                           | 49,901                                       |                                       | 0.0000                    |               |                                  |
| 47.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 314 TURBOGENERATOR UNITS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 33,834,713                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 33,976,867                                   | 10,778                                | 0.0003         | 0.9997        | 100.00                           |
| 1.5                            | 33,970,556                                   |                                       | 0.0000         | 1.0000        | 99.97                            |
| 2.5                            | 28,809,314                                   | 105,969                               | 0.0037         | 0.9963        | 99.97                            |
| 3.5                            | 28,378,124                                   | 13,014                                | 0.0005         | 0.9995        | 99.60                            |
| 4.5                            | 27,530,285                                   | 149,015                               | 0.0054         | 0.9946        | 99.55                            |
| 5.5                            | 22,933,787                                   | 41,691                                | 0.0018         | 0.9982        | 99.02                            |
| 6.5                            | 22,503,349                                   | 123,580                               | 0.0055         | 0.9945        | 98.84                            |
| 7.5                            | 21,986,526                                   | 221,374                               | 0.0101         | 0.9899        | 98.29                            |
| 8.5                            | 20,800,499                                   | 122,272                               | 0.0059         | 0.9941        | 97.30                            |
| 9.5                            | 20,345,158                                   | 1,000                                 | 0.0000         | 1.0000        | 96.73                            |
| 10.5                           | 18,367,227                                   | 35,242                                | 0.0019         | 0.9981        | 96.73                            |
| 11.5                           | 17,831,264                                   | 349,361                               | 0.0196         | 0.9804        | 96.54                            |
| 12.5                           | 19,324,495                                   | 305,683                               | 0.0158         | 0.9842        | 94.65                            |
| 13.5                           | 17,602,154                                   | 18,507                                | 0.0011         | 0.9989        | 93.15                            |
| 14.5                           | 16,595,522                                   | 24,701                                | 0.0015         | 0.9985        | 93.05                            |
| 15.5                           | 16,515,016                                   | 6,050                                 | 0.0004         | 0.9996        | 92.92                            |
| 16.5                           | 17,019,520                                   | 28,212                                | 0.0017         | 0.9983        | 92.88                            |
| 17.5                           | 16,974,760                                   | 23,712                                | 0.0014         | 0.9986        | 92.73                            |
| 18.5                           | 16,787,298                                   | 139,914                               | 0.0083         | 0.9917        | 92.60                            |
| 19.5                           | 16,151,452                                   | 4,544                                 | 0.0003         | 0.9997        | 91.83                            |
| 20.5                           | 17,344,910                                   |                                       | 0.0000         | 1.0000        | 91.80                            |
| 21.5                           | 17,449,440                                   | 68,258                                | 0.0039         | 0.9961        | 91.80                            |
| 22.5                           | 16,941,232                                   | 25,411                                | 0.0015         | 0.9985        | 91.44                            |
| 23.5                           | 16,838,165                                   | 26,842                                | 0.0016         | 0.9984        | 91.30                            |
| 24.5                           | 16,602,607                                   | 81,337                                | 0.0049         | 0.9951        | 91.16                            |
| 25.5                           | 16,519,941                                   | 7,007                                 | 0.0004         | 0.9996        | 90.71                            |
| 26.5                           | 16,506,246                                   | 38,912                                | 0.0024         | 0.9976        | 90.67                            |
| 27.5                           | 16,354,940                                   | 55,796                                | 0.0034         | 0.9966        | 90.46                            |
| 28.5                           | 16,902,739                                   | 1,148,218                             | 0.0679         | 0.9321        | 90.15                            |
| 29.5                           | 15,618,954                                   | 173,850                               | 0.0111         | 0.9889        | 84.03                            |
| 30.5                           | 15,437,783                                   | 6,087                                 | 0.0004         | 0.9996        | 83.09                            |
| 31.5                           | 15,409,950                                   | 1,273                                 | 0.0001         | 0.9999        | 83.06                            |
| 32.5                           | 15,408,677                                   | 3,554                                 | 0.0002         | 0.9998        | 83.05                            |
| 33.5                           | 15,361,989                                   | 45,108                                | 0.0029         | 0.9971        | 83.03                            |
| 34.5                           | 6,633,311                                    | 217,917                               | 0.0329         | 0.9671        | 82.79                            |
| 35.5                           | 6,408,665                                    | 22,266                                | 0.0035         | 0.9965        | 80.07                            |
| 36.5                           | 6,133,626                                    | 12,685                                | 0.0021         | 0.9979        | 79.79                            |
| 37.5                           | 6,117,071                                    | 625                                   | 0.0001         | 0.9999        | 79.63                            |
| 38.5                           | 6,116,446                                    |                                       | 0.0000         | 1.0000        | 79.62                            |

KCP&L - GREATER MISSOURI OPERATIONS  
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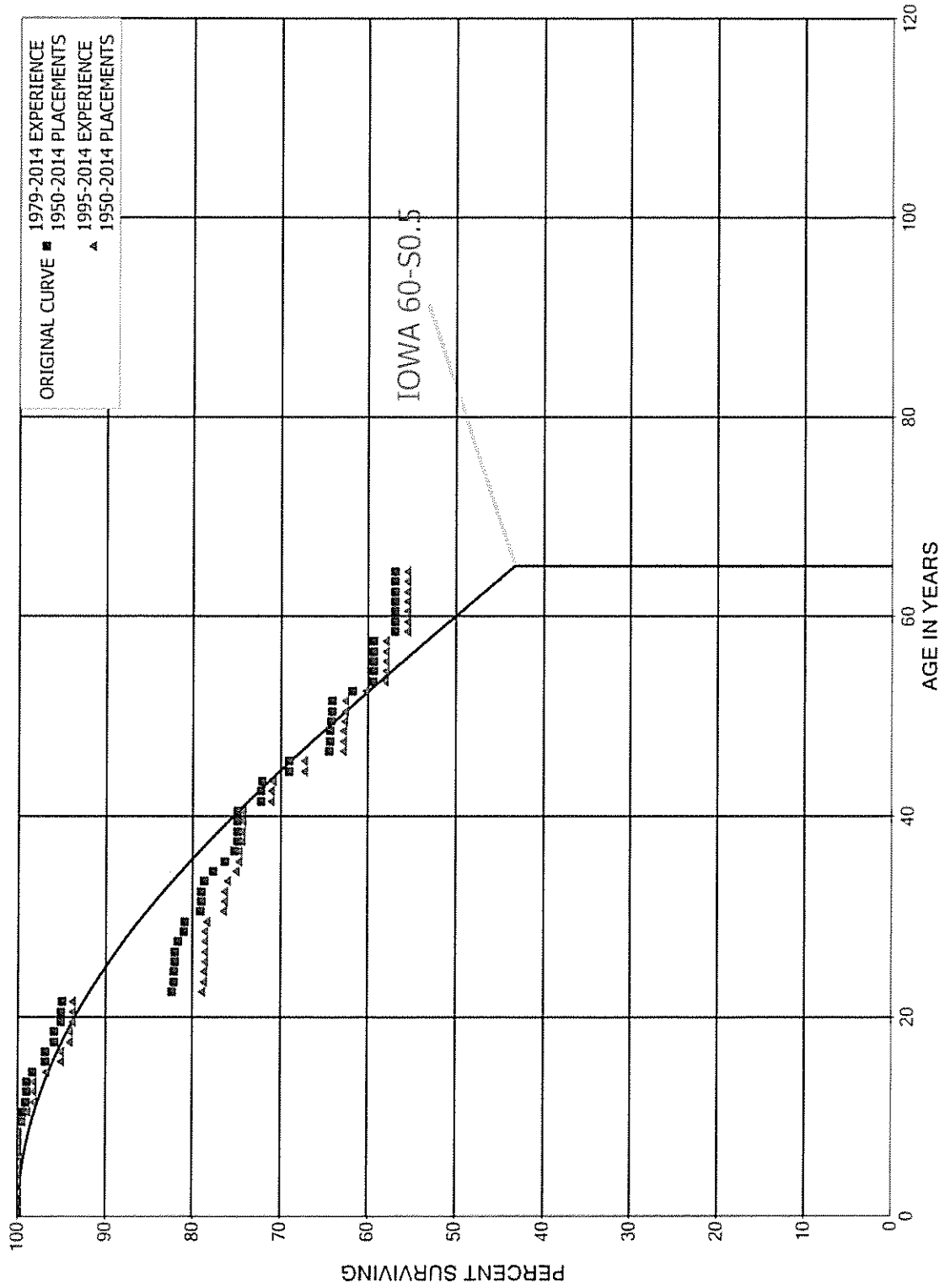
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 6,117,435                                    | 12,622                                | 0.0021                    | 0.9979        | 79.62                            |
| 40.5                           | 6,104,813                                    | 87,557                                | 0.0143                    | 0.9857        | 79.45                            |
| 41.5                           | 6,017,650                                    | 12,079                                | 0.0020                    | 0.9980        | 78.31                            |
| 42.5                           | 6,005,571                                    | 1,483                                 | 0.0002                    | 0.9998        | 78.16                            |
| 43.5                           | 5,997,603                                    | 205,936                               | 0.0343                    | 0.9657        | 78.14                            |
| 44.5                           | 5,791,667                                    | 3,212                                 | 0.0006                    | 0.9994        | 75.46                            |
| 45.5                           | 5,788,455                                    | 259                                   | 0.0000                    | 1.0000        | 75.41                            |
| 46.5                           | 5,788,196                                    | 51,451                                | 0.0089                    | 0.9911        | 75.41                            |
| 47.5                           | 5,736,745                                    | 123                                   | 0.0000                    | 1.0000        | 74.74                            |
| 48.5                           | 2,629,837                                    | 7,316                                 | 0.0028                    | 0.9972        | 74.74                            |
| 49.5                           | 2,622,521                                    | 68,513                                | 0.0261                    | 0.9739        | 74.53                            |
| 50.5                           | 2,554,008                                    |                                       | 0.0000                    | 1.0000        | 72.58                            |
| 51.5                           | 2,557,941                                    |                                       | 0.0000                    | 1.0000        | 72.58                            |
| 52.5                           | 2,119,475                                    | 5,135                                 | 0.0024                    | 0.9976        | 72.58                            |
| 53.5                           | 2,095,287                                    | 61,574                                | 0.0294                    | 0.9706        | 72.41                            |
| 54.5                           | 2,009,350                                    |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 55.5                           | 2,006,370                                    |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 56.5                           | 943,070                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 57.5                           | 943,070                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 58.5                           | 939,010                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 59.5                           | 939,010                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 60.5                           | 939,010                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 61.5                           | 939,010                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 62.5                           | 939,010                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 63.5                           | 939,010                                      |                                       | 0.0000                    | 1.0000        | 70.28                            |
| 64.5                           |  |                                       |                           |               | 70.28                            |



KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1950-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 21,693,094                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 20,512,727                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 20,355,498                                   | 16,455                                | 0.0008                    | 0.9992        | 100.00                           |
| 2.5                            | 19,038,017                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 3.5                            | 17,350,580                                   | 958                                   | 0.0001                    | 0.9999        | 99.92                            |
| 4.5                            | 17,278,125                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 5.5                            | 10,771,252                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 6.5                            | 10,762,726                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 7.5                            | 10,683,657                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 8.5                            | 9,634,552                                    | 26,162                                | 0.0027                    | 0.9973        | 99.91                            |
| 9.5                            | 9,576,956                                    | 25,587                                | 0.0027                    | 0.9973        | 99.64                            |
| 10.5                           | 9,535,468                                    | 33,732                                | 0.0035                    | 0.9965        | 99.38                            |
| 11.5                           | 9,430,793                                    | 1,700                                 | 0.0002                    | 0.9998        | 99.02                            |
| 12.5                           | 8,079,185                                    | 85                                    | 0.0000                    | 1.0000        | 99.01                            |
| 13.5                           | 8,079,100                                    | 56,809                                | 0.0070                    | 0.9930        | 99.01                            |
| 14.5                           | 7,215,150                                    | 109,168                               | 0.0151                    | 0.9849        | 98.31                            |
| 15.5                           | 7,118,013                                    |                                       | 0.0000                    | 1.0000        | 96.82                            |
| 16.5                           | 6,994,710                                    | 68,448                                | 0.0098                    | 0.9902        | 96.82                            |
| 17.5                           | 6,930,215                                    |                                       | 0.0000                    | 1.0000        | 95.87                            |
| 18.5                           | 6,905,195                                    | 62,202                                | 0.0090                    | 0.9910        | 95.87                            |
| 19.5                           | 6,808,040                                    |                                       | 0.0000                    | 1.0000        | 95.01                            |
| 20.5                           | 6,847,794                                    | 2,792                                 | 0.0004                    | 0.9996        | 95.01                            |
| 21.5                           | 6,692,993                                    | 886,773                               | 0.1325                    | 0.8675        | 94.97                            |
| 22.5                           | 5,667,846                                    | 17,229                                | 0.0030                    | 0.9970        | 82.39                            |
| 23.5                           | 5,460,094                                    |                                       | 0.0000                    | 1.0000        | 82.14                            |
| 24.5                           | 5,266,556                                    | 1,711                                 | 0.0003                    | 0.9997        | 82.14                            |
| 25.5                           | 5,351,423                                    | 325                                   | 0.0001                    | 0.9999        | 82.11                            |
| 26.5                           | 5,345,890                                    | 24,910                                | 0.0047                    | 0.9953        | 82.11                            |
| 27.5                           | 5,346,565                                    | 39,677                                | 0.0074                    | 0.9926        | 81.72                            |
| 28.5                           | 5,533,617                                    | 13,088                                | 0.0024                    | 0.9976        | 81.12                            |
| 29.5                           | 5,720,228                                    | 121,768                               | 0.0213                    | 0.9787        | 80.93                            |
| 30.5                           | 5,577,956                                    | 11,409                                | 0.0020                    | 0.9980        | 79.20                            |
| 31.5                           | 5,566,357                                    | 81                                    | 0.0000                    | 1.0000        | 79.04                            |
| 32.5                           | 5,564,112                                    | 22,406                                | 0.0040                    | 0.9960        | 79.04                            |
| 33.5                           | 5,529,747                                    | 66,434                                | 0.0120                    | 0.9880        | 78.72                            |
| 34.5                           | 1,509,230                                    | 26,938                                | 0.0178                    | 0.9822        | 77.78                            |
| 35.5                           | 1,482,293                                    | 21,780                                | 0.0147                    | 0.9853        | 76.39                            |
| 36.5                           | 1,457,436                                    | 5,620                                 | 0.0039                    | 0.9961        | 75.27                            |
| 37.5                           | 1,447,098                                    | 225                                   | 0.0002                    | 0.9998        | 74.98                            |
| 38.5                           | 1,253,348                                    | 683                                   | 0.0005                    | 0.9995        | 74.96                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,252,217                                    | 530                                   | 0.0004                    | 0.9996        | 74.92                            |
| 40.5                           | 1,223,674                                    | 42,260                                | 0.0345                    | 0.9655        | 74.89                            |
| 41.5                           | 1,181,020                                    |                                       | 0.0000                    | 1.0000        | 72.30                            |
| 42.5                           | 1,179,873                                    | 1,780                                 | 0.0015                    | 0.9985        | 72.30                            |
| 43.5                           | 1,179,361                                    | 50,874                                | 0.0431                    | 0.9569        | 72.20                            |
| 44.5                           | 1,188,082                                    | 192                                   | 0.0002                    | 0.9998        | 69.08                            |
| 45.5                           | 1,189,481                                    | 79,390                                | 0.0667                    | 0.9333        | 69.07                            |
| 46.5                           | 1,110,091                                    | 191                                   | 0.0002                    | 0.9998        | 64.46                            |
| 47.5                           | 942,203                                      | 260                                   | 0.0003                    | 0.9997        | 64.45                            |
| 48.5                           | 708,439                                      | 1,144                                 | 0.0016                    | 0.9984        | 64.43                            |
| 49.5                           | 707,295                                      | 1,254                                 | 0.0018                    | 0.9982        | 64.33                            |
| 50.5                           | 636,837                                      |                                       | 0.0000                    | 1.0000        | 64.21                            |
| 51.5                           | 628,513                                      | 23,368                                | 0.0372                    | 0.9628        | 64.21                            |
| 52.5                           | 555,956                                      | 20,921                                | 0.0376                    | 0.9624        | 61.83                            |
| 53.5                           | 533,436                                      | 815                                   | 0.0015                    | 0.9985        | 59.50                            |
| 54.5                           | 532,621                                      |                                       | 0.0000                    | 1.0000        | 59.41                            |
| 55.5                           | 532,621                                      |                                       | 0.0000                    | 1.0000        | 59.41                            |
| 56.5                           | 299,442                                      |                                       | 0.0000                    | 1.0000        | 59.41                            |
| 57.5                           | 239,847                                      | 9,856                                 | 0.0411                    | 0.9589        | 59.41                            |
| 58.5                           | 228,400                                      |                                       | 0.0000                    | 1.0000        | 56.97                            |
| 59.5                           | 228,400                                      |                                       | 0.0000                    | 1.0000        | 56.97                            |
| 60.5                           | 228,400                                      |                                       | 0.0000                    | 1.0000        | 56.97                            |
| 61.5                           | 228,075                                      |                                       | 0.0000                    | 1.0000        | 56.97                            |
| 62.5                           | 228,075                                      |                                       | 0.0000                    | 1.0000        | 56.97                            |
| 63.5                           | 228,075                                      |                                       | 0.0000                    | 1.0000        | 56.97                            |
| 64.5                           |  |                                       |                           |               | 56.97                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1995-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 15,809,652                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 14,890,697                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 14,903,149                                   | 16,455                                | 0.0011         | 0.9989        | 100.00                           |
| 2.5                            | 13,622,859                                   |                                       | 0.0000         | 1.0000        | 99.89                            |
| 3.5                            | 12,141,323                                   |                                       | 0.0000         | 1.0000        | 99.89                            |
| 4.5                            | 12,069,826                                   |                                       | 0.0000         | 1.0000        | 99.89                            |
| 5.5                            | 5,575,365                                    |                                       | 0.0000         | 1.0000        | 99.89                            |
| 6.5                            | 5,570,952                                    |                                       | 0.0000         | 1.0000        | 99.89                            |
| 7.5                            | 5,494,311                                    |                                       | 0.0000         | 1.0000        | 99.89                            |
| 8.5                            | 4,491,920                                    | 26,162                                | 0.0058         | 0.9942        | 99.89                            |
| 9.5                            | 4,647,902                                    | 25,587                                | 0.0055         | 0.9945        | 99.31                            |
| 10.5                           | 4,636,170                                    | 33,732                                | 0.0073         | 0.9927        | 98.76                            |
| 11.5                           | 4,521,386                                    |                                       | 0.0000         | 1.0000        | 98.04                            |
| 12.5                           | 2,530,526                                    |                                       | 0.0000         | 1.0000        | 98.04                            |
| 13.5                           | 2,542,746                                    | 37,303                                | 0.0147         | 0.9853        | 98.04                            |
| 14.5                           | 6,459,630                                    | 109,168                               | 0.0169         | 0.9831        | 96.60                            |
| 15.5                           | 6,347,466                                    |                                       | 0.0000         | 1.0000        | 94.97                            |
| 16.5                           | 6,172,247                                    | 68,448                                | 0.0111         | 0.9889        | 94.97                            |
| 17.5                           | 6,106,133                                    |                                       | 0.0000         | 1.0000        | 93.92                            |
| 18.5                           | 6,092,618                                    | 17,157                                | 0.0028         | 0.9972        | 93.92                            |
| 19.5                           | 6,040,508                                    |                                       | 0.0000         | 1.0000        | 93.65                            |
| 20.5                           | 5,779,877                                    | 2,792                                 | 0.0005         | 0.9995        | 93.65                            |
| 21.5                           | 5,625,076                                    | 886,773                               | 0.1576         | 0.8424        | 93.61                            |
| 22.5                           | 4,601,076                                    | 15,670                                | 0.0034         | 0.9966        | 78.85                            |
| 23.5                           | 4,394,776                                    |                                       | 0.0000         | 1.0000        | 78.58                            |
| 24.5                           | 4,201,047                                    | 1,711                                 | 0.0004         | 0.9996        | 78.58                            |
| 25.5                           | 4,283,885                                    | 325                                   | 0.0001         | 0.9999        | 78.55                            |
| 26.5                           | 4,280,050                                    |                                       | 0.0000         | 1.0000        | 78.55                            |
| 27.5                           | 4,315,934                                    |                                       | 0.0000         | 1.0000        | 78.55                            |
| 28.5                           | 4,815,449                                    | 13,088                                | 0.0027         | 0.9973        | 78.55                            |
| 29.5                           | 5,002,060                                    | 121,715                               | 0.0243         | 0.9757        | 78.33                            |
| 30.5                           | 4,946,794                                    | 11,409                                | 0.0023         | 0.9977        | 76.43                            |
| 31.5                           | 4,950,222                                    |                                       | 0.0000         | 1.0000        | 76.25                            |
| 32.5                           | 4,998,334                                    | 22,406                                | 0.0045         | 0.9955        | 76.25                            |
| 33.5                           | 4,965,588                                    | 66,434                                | 0.0134         | 0.9866        | 75.91                            |
| 34.5                           | 945,465                                      | 2,857                                 | 0.0030         | 0.9970        | 74.89                            |
| 35.5                           | 942,609                                      | 562                                   | 0.0006         | 0.9994        | 74.67                            |
| 36.5                           | 1,193,227                                    | 5,620                                 | 0.0047         | 0.9953        | 74.62                            |
| 37.5                           | 1,182,889                                    | 225                                   | 0.0002         | 0.9998        | 74.27                            |
| 38.5                           | 989,139                                      | 683                                   | 0.0007         | 0.9993        | 74.26                            |

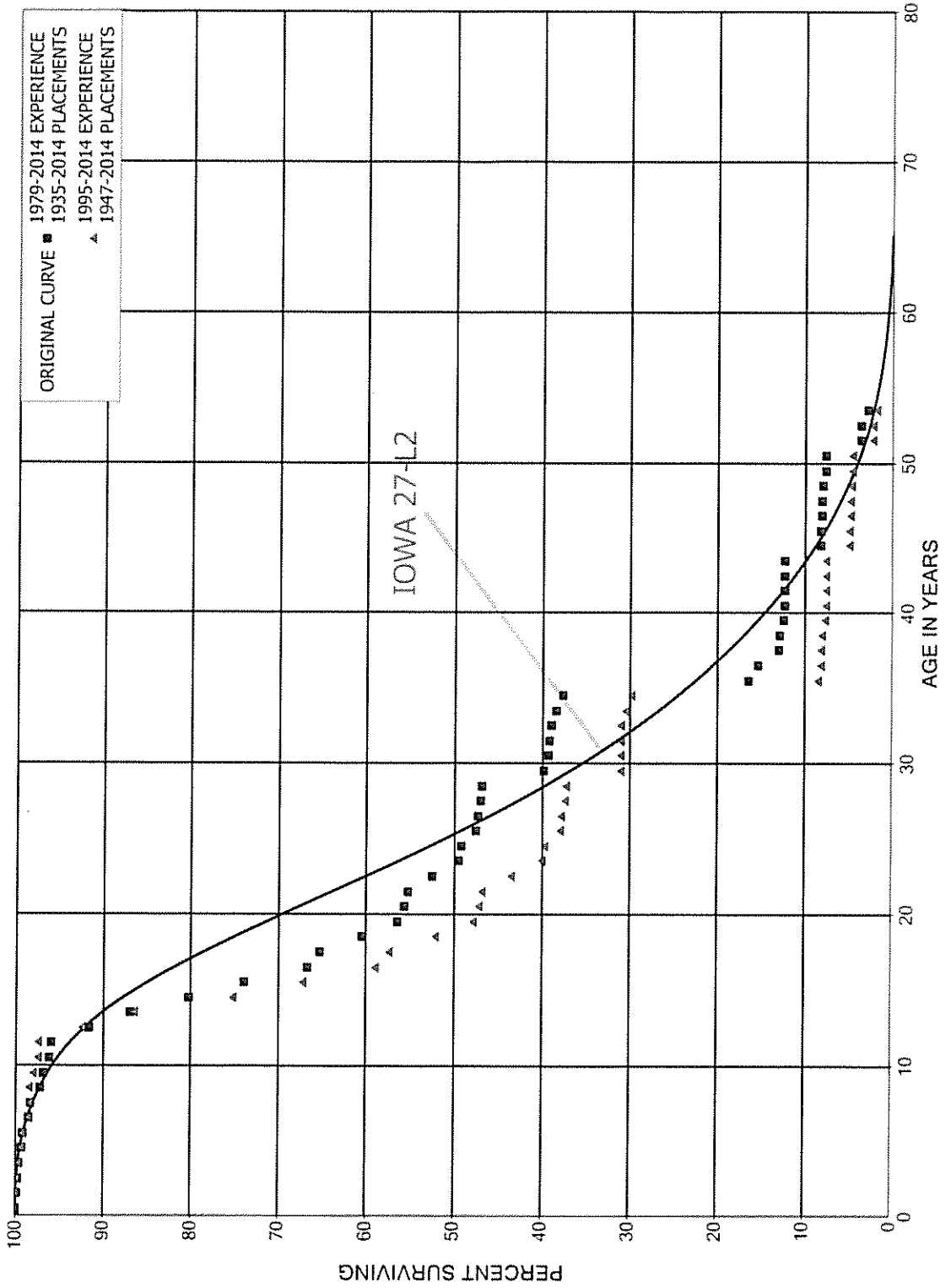
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 988,115                                      | 530                                   | 0.0005                    | 0.9995        | 74.20                            |
| 40.5                           | 959,763                                      | 42,260                                | 0.0440                    | 0.9560        | 74.16                            |
| 41.5                           | 919,441                                      |                                       | 0.0000                    | 1.0000        | 70.90                            |
| 42.5                           | 918,346                                      | 1,780                                 | 0.0019                    | 0.9981        | 70.90                            |
| 43.5                           | 917,834                                      | 45,997                                | 0.0501                    | 0.9499        | 70.76                            |
| 44.5                           | 1,188,082                                    | 192                                   | 0.0002                    | 0.9998        | 67.22                            |
| 45.5                           | 1,189,481                                    | 79,390                                | 0.0667                    | 0.9333        | 67.20                            |
| 46.5                           | 1,110,091                                    | 191                                   | 0.0002                    | 0.9998        | 62.72                            |
| 47.5                           | 942,203                                      | 260                                   | 0.0003                    | 0.9997        | 62.71                            |
| 48.5                           | 708,439                                      | 1,144                                 | 0.0016                    | 0.9984        | 62.69                            |
| 49.5                           | 707,295                                      | 1,254                                 | 0.0018                    | 0.9982        | 62.59                            |
| 50.5                           | 636,837                                      |                                       | 0.0000                    | 1.0000        | 62.48                            |
| 51.5                           | 628,513                                      | 23,368                                | 0.0372                    | 0.9628        | 62.48                            |
| 52.5                           | 555,956                                      | 20,921                                | 0.0376                    | 0.9624        | 60.16                            |
| 53.5                           | 533,436                                      | 815                                   | 0.0015                    | 0.9985        | 57.89                            |
| 54.5                           | 532,621                                      |                                       | 0.0000                    | 1.0000        | 57.80                            |
| 55.5                           | 532,621                                      |                                       | 0.0000                    | 1.0000        | 57.80                            |
| 56.5                           | 299,442                                      |                                       | 0.0000                    | 1.0000        | 57.80                            |
| 57.5                           | 239,847                                      | 9,856                                 | 0.0411                    | 0.9589        | 57.80                            |
| 58.5                           | 228,400                                      |                                       | 0.0000                    | 1.0000        | 55.43                            |
| 59.5                           | 228,400                                      |                                       | 0.0000                    | 1.0000        | 55.43                            |
| 60.5                           | 228,400                                      |                                       | 0.0000                    | 1.0000        | 55.43                            |
| 61.5                           | 228,075                                      |                                       | 0.0000                    | 1.0000        | 55.43                            |
| 62.5                           | 228,075                                      |                                       | 0.0000                    | 1.0000        | 55.43                            |
| 63.5                           | 228,075                                      |                                       | 0.0000                    | 1.0000        | 55.43                            |
| 64.5                           |  |                                       |                           |               | 55.43                            |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 4,865,719                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 4,746,003                                    | 7,604                                 | 0.0016         | 0.9984        | 100.00                           |
| 1.5                            | 4,598,642                                    | 4,486                                 | 0.0010         | 0.9990        | 99.84                            |
| 2.5                            | 4,459,995                                    | 6,433                                 | 0.0014         | 0.9986        | 99.74                            |
| 3.5                            | 4,282,642                                    | 14,052                                | 0.0033         | 0.9967        | 99.60                            |
| 4.5                            | 3,914,373                                    | 3,311                                 | 0.0008         | 0.9992        | 99.27                            |
| 5.5                            | 2,639,496                                    | 19,475                                | 0.0074         | 0.9926        | 99.19                            |
| 6.5                            | 2,496,859                                    | 4,465                                 | 0.0018         | 0.9982        | 98.46                            |
| 7.5                            | 2,186,182                                    | 24,485                                | 0.0112         | 0.9888        | 98.28                            |
| 8.5                            | 2,112,844                                    | 8,386                                 | 0.0040         | 0.9960        | 97.18                            |
| 9.5                            | 1,945,488                                    | 13,269                                | 0.0068         | 0.9932        | 96.79                            |
| 10.5                           | 1,850,213                                    | 2,820                                 | 0.0015         | 0.9985        | 96.13                            |
| 11.5                           | 1,742,940                                    | 79,704                                | 0.0457         | 0.9543        | 95.99                            |
| 12.5                           | 1,820,987                                    | 91,511                                | 0.0503         | 0.9497        | 91.60                            |
| 13.5                           | 1,731,088                                    | 132,744                               | 0.0767         | 0.9233        | 86.99                            |
| 14.5                           | 1,578,694                                    | 124,619                               | 0.0789         | 0.9211        | 80.32                            |
| 15.5                           | 1,446,630                                    | 141,527                               | 0.0978         | 0.9022        | 73.98                            |
| 16.5                           | 1,291,713                                    | 28,294                                | 0.0219         | 0.9781        | 66.74                            |
| 17.5                           | 1,260,140                                    | 92,132                                | 0.0731         | 0.9269        | 65.28                            |
| 18.5                           | 1,127,352                                    | 74,275                                | 0.0659         | 0.9341        | 60.51                            |
| 19.5                           | 958,858                                      | 12,967                                | 0.0135         | 0.9865        | 56.52                            |
| 20.5                           | 922,899                                      | 7,068                                 | 0.0077         | 0.9923        | 55.76                            |
| 21.5                           | 926,376                                      | 47,458                                | 0.0512         | 0.9488        | 55.33                            |
| 22.5                           | 865,778                                      | 48,644                                | 0.0562         | 0.9438        | 52.50                            |
| 23.5                           | 805,560                                      | 5,267                                 | 0.0065         | 0.9935        | 49.55                            |
| 24.5                           | 797,181                                      | 27,073                                | 0.0340         | 0.9660        | 49.22                            |
| 25.5                           | 747,674                                      | 3,417                                 | 0.0046         | 0.9954        | 47.55                            |
| 26.5                           | 741,804                                      | 5,289                                 | 0.0071         | 0.9929        | 47.33                            |
| 27.5                           | 732,022                                      | 2,861                                 | 0.0039         | 0.9961        | 47.00                            |
| 28.5                           | 720,257                                      | 107,889                               | 0.1498         | 0.8502        | 46.81                            |
| 29.5                           | 570,996                                      | 7,058                                 | 0.0124         | 0.9876        | 39.80                            |
| 30.5                           | 556,340                                      | 1,789                                 | 0.0032         | 0.9968        | 39.31                            |
| 31.5                           | 541,990                                      | 2,415                                 | 0.0045         | 0.9955        | 39.18                            |
| 32.5                           | 529,299                                      | 8,430                                 | 0.0159         | 0.9841        | 39.01                            |
| 33.5                           | 500,878                                      | 10,724                                | 0.0214         | 0.9786        | 38.39                            |
| 34.5                           | 300,309                                      | 169,419                               | 0.5641         | 0.4359        | 37.56                            |
| 35.5                           | 104,228                                      | 7,146                                 | 0.0686         | 0.9314        | 16.37                            |
| 36.5                           | 97,082                                       | 14,498                                | 0.1493         | 0.8507        | 15.25                            |
| 37.5                           | 82,584                                       | 792                                   | 0.0096         | 0.9904        | 12.97                            |
| 38.5                           | 78,627                                       | 2,463                                 | 0.0313         | 0.9687        | 12.85                            |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1935-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 76,219                                       | 726                                   | 0.0095                    | 0.9905        | 12.45                            |  |
| 40.5                           | 75,493                                       |                                       | 0.0000                    | 1.0000        | 12.33                            |  |
| 41.5                           | 74,488                                       |                                       | 0.0000                    | 1.0000        | 12.33                            |  |
| 42.5                           | 74,488                                       | 85                                    | 0.0011                    | 0.9989        | 12.33                            |  |
| 43.5                           | 72,756                                       | 24,219                                | 0.3329                    | 0.6671        | 12.31                            |  |
| 44.5                           | 47,880                                       |                                       | 0.0000                    | 1.0000        | 8.21                             |  |
| 45.5                           | 47,880                                       | 857                                   | 0.0179                    | 0.9821        | 8.21                             |  |
| 46.5                           | 47,023                                       |                                       | 0.0000                    | 1.0000        | 8.07                             |  |
| 47.5                           | 47,023                                       | 838                                   | 0.0178                    | 0.9822        | 8.07                             |  |
| 48.5                           | 19,756                                       | 700                                   | 0.0354                    | 0.9646        | 7.92                             |  |
| 49.5                           | 19,056                                       |                                       | 0.0000                    | 1.0000        | 7.64                             |  |
| 50.5                           | 19,056                                       | 9,964                                 | 0.5229                    | 0.4771        | 7.64                             |  |
| 51.5                           | 9,092  |                                       | 0.0000                    | 1.0000        | 3.65                             |  |
| 52.5                           | 9,092  | 1,996                                 | 0.2195                    | 0.7805        | 3.65                             |  |
| 53.5                           | 7,096  | 2,168                                 | 0.3055                    | 0.6945        | 2.85                             |  |
| 54.5                           | 4,928  |                                       | 0.0000                    | 1.0000        | 1.98                             |  |
| 55.5                           | 4,928  |                                       | 0.0000                    | 1.0000        | 1.98                             |  |
| 56.5                           | 4,928  |                                       | 0.0000                    | 1.0000        | 1.98                             |  |
| 57.5                           | 1,722  | 250                                   | 0.1452                    | 0.8548        | 1.98                             |  |
| 58.5                           | 1,472  |                                       | 0.0000                    | 1.0000        | 1.69                             |  |
| 59.5                           | 1,008  |                                       | 0.0000                    | 1.0000        | 1.69                             |  |
| 60.5                           |  |                                       |                           |               | 1.69                             |  |



KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2014

EXPERIENCE BAND 1995-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 2,931,543                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 3,107,642                                    | 3,993                                 | 0.0013         | 0.9987        | 100.00                           |
| 1.5                            | 3,043,542                                    | 3,189                                 | 0.0010         | 0.9990        | 99.87                            |
| 2.5                            | 3,047,096                                    | 6,433                                 | 0.0021         | 0.9979        | 99.77                            |
| 3.5                            | 2,940,634                                    | 11,104                                | 0.0038         | 0.9962        | 99.56                            |
| 4.5                            | 2,574,703                                    | 1,804                                 | 0.0007         | 0.9993        | 99.18                            |
| 5.5                            | 1,354,315                                    | 10,451                                | 0.0077         | 0.9923        | 99.11                            |
| 6.5                            | 1,270,176                                    | 943                                   | 0.0007         | 0.9993        | 98.35                            |
| 7.5                            | 1,065,743                                    | 140                                   | 0.0001         | 0.9999        | 98.27                            |
| 8.5                            | 1,149,777                                    | 5,079                                 | 0.0044         | 0.9956        | 98.26                            |
| 9.5                            | 1,160,932                                    | 6,445                                 | 0.0056         | 0.9944        | 97.83                            |
| 10.5                           | 1,082,706                                    |                                       | 0.0000         | 1.0000        | 97.28                            |
| 11.5                           | 1,016,023                                    | 51,904                                | 0.0511         | 0.9489        | 97.28                            |
| 12.5                           | 974,969                                      | 64,214                                | 0.0659         | 0.9341        | 92.31                            |
| 13.5                           | 944,618                                      | 122,846                               | 0.1300         | 0.8700        | 86.23                            |
| 14.5                           | 1,169,719                                    | 123,574                               | 0.1056         | 0.8944        | 75.02                            |
| 15.5                           | 1,123,609                                    | 137,625                               | 0.1225         | 0.8775        | 67.09                            |
| 16.5                           | 1,008,828                                    | 27,995                                | 0.0278         | 0.9722        | 58.88                            |
| 17.5                           | 994,154                                      | 90,995                                | 0.0915         | 0.9085        | 57.24                            |
| 18.5                           | 878,643                                      | 73,706                                | 0.0839         | 0.9161        | 52.00                            |
| 19.5                           | 711,084                                      | 10,657                                | 0.0150         | 0.9850        | 47.64                            |
| 20.5                           | 670,906                                      | 4,708                                 | 0.0070         | 0.9930        | 46.93                            |
| 21.5                           | 657,033                                      | 47,398                                | 0.0721         | 0.9279        | 46.60                            |
| 22.5                           | 601,992                                      | 48,082                                | 0.0799         | 0.9201        | 43.24                            |
| 23.5                           | 545,825                                      | 3,755                                 | 0.0069         | 0.9931        | 39.78                            |
| 24.5                           | 539,048                                      | 23,969                                | 0.0445         | 0.9555        | 39.51                            |
| 25.5                           | 489,155                                      | 2,138                                 | 0.0044         | 0.9956        | 37.75                            |
| 26.5                           | 482,645                                      | 5,003                                 | 0.0104         | 0.9896        | 37.59                            |
| 27.5                           | 475,805                                      | 2,213                                 | 0.0047         | 0.9953        | 37.20                            |
| 28.5                           | 633,195                                      | 105,327                               | 0.1663         | 0.8337        | 37.02                            |
| 29.5                           | 488,048                                      |                                       | 0.0000         | 1.0000        | 30.87                            |
| 30.5                           | 480,450                                      | 481                                   | 0.0010         | 0.9990        | 30.87                            |
| 31.5                           | 466,032                                      | 547                                   | 0.0012         | 0.9988        | 30.83                            |
| 32.5                           | 457,672                                      | 7,257                                 | 0.0159         | 0.9841        | 30.80                            |
| 33.5                           | 431,150                                      | 9,331                                 | 0.0216         | 0.9784        | 30.31                            |
| 34.5                           | 231,974                                      | 166,851                               | 0.7193         | 0.2807        | 29.65                            |
| 35.5                           | 38,461                                       | 1,552                                 | 0.0404         | 0.9596        | 8.32                             |
| 36.5                           | 36,994                                       |                                       | 0.0000         | 1.0000        | 7.99                             |
| 37.5                           | 59,693                                       | 792                                   | 0.0133         | 0.9867        | 7.99                             |
| 38.5                           | 55,736                                       | 2,463                                 | 0.0442         | 0.9558        | 7.88                             |

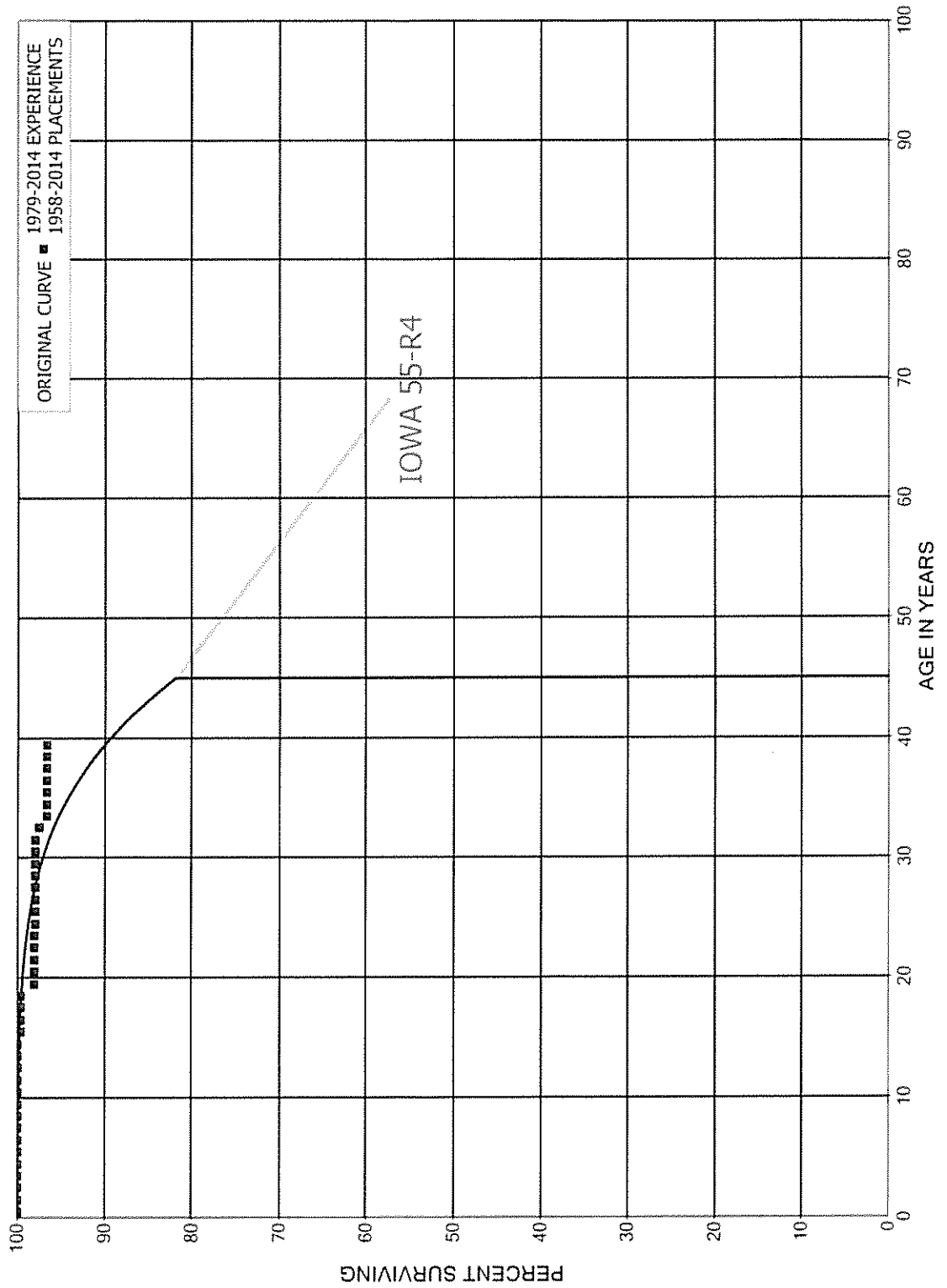
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1947-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 54,594                                       | 726                                   | 0.0133                    | 0.9867        | 7.53                             |
| 40.5                           | 54,876                                       |                                       | 0.0000                    | 1.0000        | 7.43                             |
| 41.5                           | 54,709                                       |                                       | 0.0000                    | 1.0000        | 7.43                             |
| 42.5                           | 55,409                                       | 85                                    | 0.0015                    | 0.9985        | 7.43                             |
| 43.5                           | 53,652                                       | 19,493                                | 0.3633                    | 0.6367        | 7.42                             |
| 44.5                           | 45,687                                       |                                       | 0.0000                    | 1.0000        | 4.73                             |
| 45.5                           | 45,687                                       | 857                                   | 0.0188                    | 0.9812        | 4.73                             |
| 46.5                           | 44,830                                       |                                       | 0.0000                    | 1.0000        | 4.64                             |
| 47.5                           | 46,998                                       | 838                                   | 0.0178                    | 0.9822        | 4.64                             |
| 48.5                           | 19,731                                       | 700                                   | 0.0355                    | 0.9645        | 4.55                             |
| 49.5                           | 19,031                                       |                                       | 0.0000                    | 1.0000        | 4.39                             |
| 50.5                           | 19,031                                       | 9,939                                 | 0.5222                    | 0.4778        | 4.39                             |
| 51.5                           | 9,092  |                                       | 0.0000                    | 1.0000        | 2.10                             |
| 52.5                           | 9,092  | 1,996                                 | 0.2195                    | 0.7805        | 2.10                             |
| 53.5                           | 7,096  | 2,168                                 | 0.3055                    | 0.6945        | 1.64                             |
| 54.5                           | 4,928  |                                       | 0.0000                    | 1.0000        | 1.14                             |
| 55.5                           | 4,928  |                                       | 0.0000                    | 1.0000        | 1.14                             |
| 56.5                           | 4,928  |                                       | 0.0000                    | 1.0000        | 1.14                             |
| 57.5                           | 1,722  | 250                                   | 0.1452                    | 0.8548        | 1.14                             |
| 58.5                           | 1,472  |                                       | 0.0000                    | 1.0000        | 0.97                             |
| 59.5                           | 1,008  |                                       | 0.0000                    | 1.0000        | 0.97                             |
| 60.5                           |  |                                       |                           |               | 0.97                             |

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 L&P JURISDICTION  
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 365,769                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 333,240                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 333,240                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 520,179                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 411,497                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,442,911                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,288,732                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,288,732                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,107,832                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,278,906                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,119,300                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,266,175                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,439,705                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,303,093                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,336,593                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,303,093                                    | 4,884                                 | 0.0037                    | 0.9963        | 100.00                           |
| 15.5                           | 1,322,292                                    |                                       | 0.0000                    | 1.0000        | 99.63                            |
| 16.5                           | 1,299,250                                    |                                       | 0.0000                    | 1.0000        | 99.63                            |
| 17.5                           | 1,342,172                                    |                                       | 0.0000                    | 1.0000        | 99.63                            |
| 18.5                           | 1,271,802                                    | 20,000                                | 0.0157                    | 0.9843        | 99.63                            |
| 19.5                           | 1,918,191                                    |                                       | 0.0000                    | 1.0000        | 98.06                            |
| 20.5                           | 1,282,111                                    |                                       | 0.0000                    | 1.0000        | 98.06                            |
| 21.5                           | 1,302,613                                    |                                       | 0.0000                    | 1.0000        | 98.06                            |
| 22.5                           | 1,272,392                                    |                                       | 0.0000                    | 1.0000        | 98.06                            |
| 23.5                           | 1,264,483                                    | 823                                   | 0.0007                    | 0.9993        | 98.06                            |
| 24.5                           | 1,065,897                                    |                                       | 0.0000                    | 1.0000        | 97.99                            |
| 25.5                           | 1,062,954                                    |                                       | 0.0000                    | 1.0000        | 97.99                            |
| 26.5                           | 1,062,954                                    |                                       | 0.0000                    | 1.0000        | 97.99                            |
| 27.5                           | 1,033,540                                    |                                       | 0.0000                    | 1.0000        | 97.99                            |
| 28.5                           | 1,074,349                                    |                                       | 0.0000                    | 1.0000        | 97.99                            |
| 29.5                           | 1,017,307                                    |                                       | 0.0000                    | 1.0000        | 97.99                            |
| 30.5                           | 1,017,307                                    |                                       | 0.0000                    | 1.0000        | 97.99                            |
| 31.5                           | 1,016,295                                    | 5,402                                 | 0.0053                    | 0.9947        | 97.99                            |
| 32.5                           | 1,004,536                                    | 8,363                                 | 0.0083                    | 0.9917        | 97.47                            |
| 33.5                           | 994,508                                      |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 34.5                           | 992,759                                      |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 35.5                           | 992,759                                      |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 36.5                           | 992,759                                      |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 37.5                           | 992,759                                      |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 38.5                           | 992,759                                      |                                       | 0.0000                    | 1.0000        | 96.66                            |

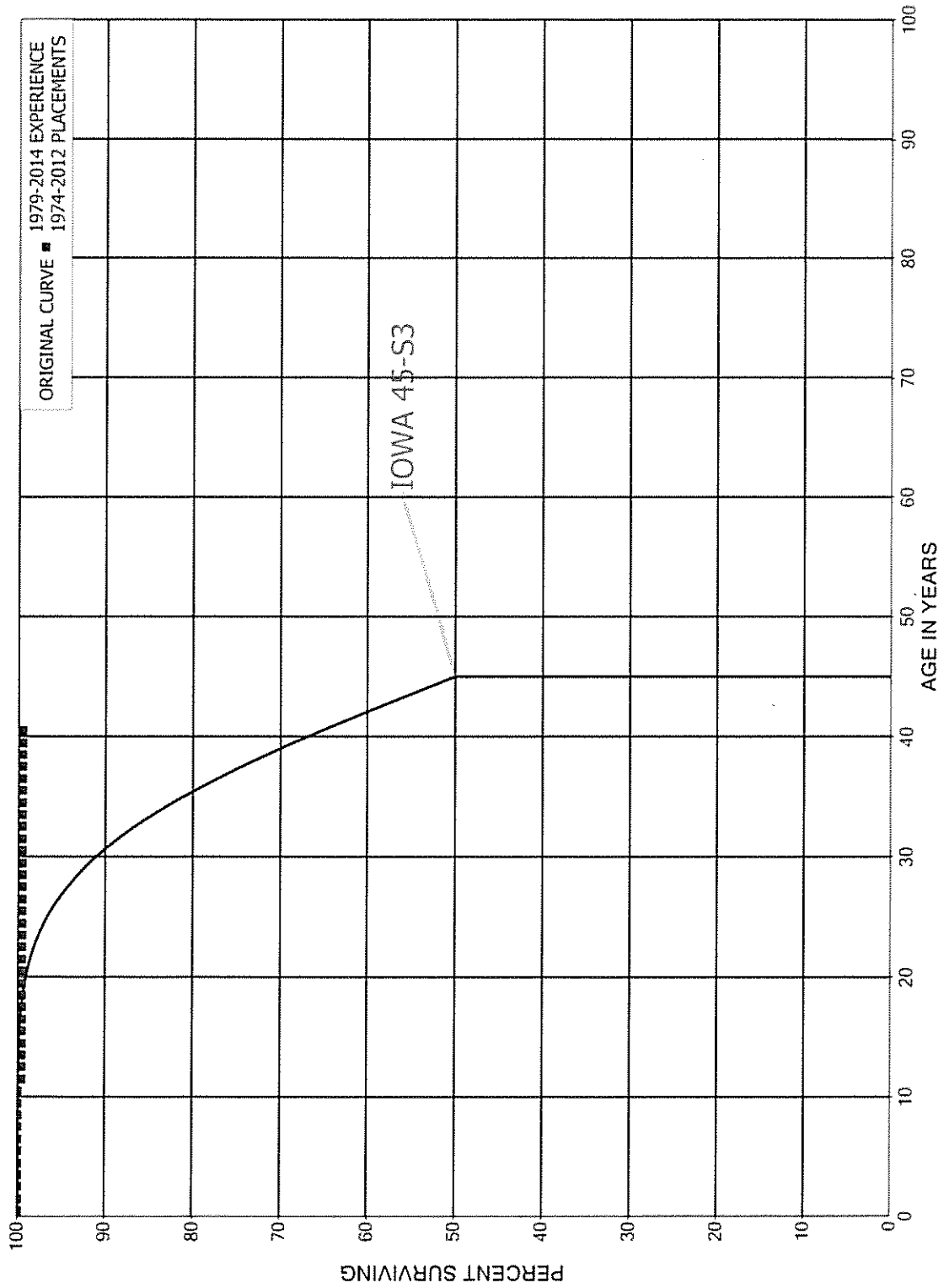
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L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 992,759                                      |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 40.5                           | 12,920                                       |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 41.5                           | 12,920                                       |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 42.5                           | 12,920                                       |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 43.5                           | 878  | 878                                   | 1.0000                    |               | 96.66                            |
| 44.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



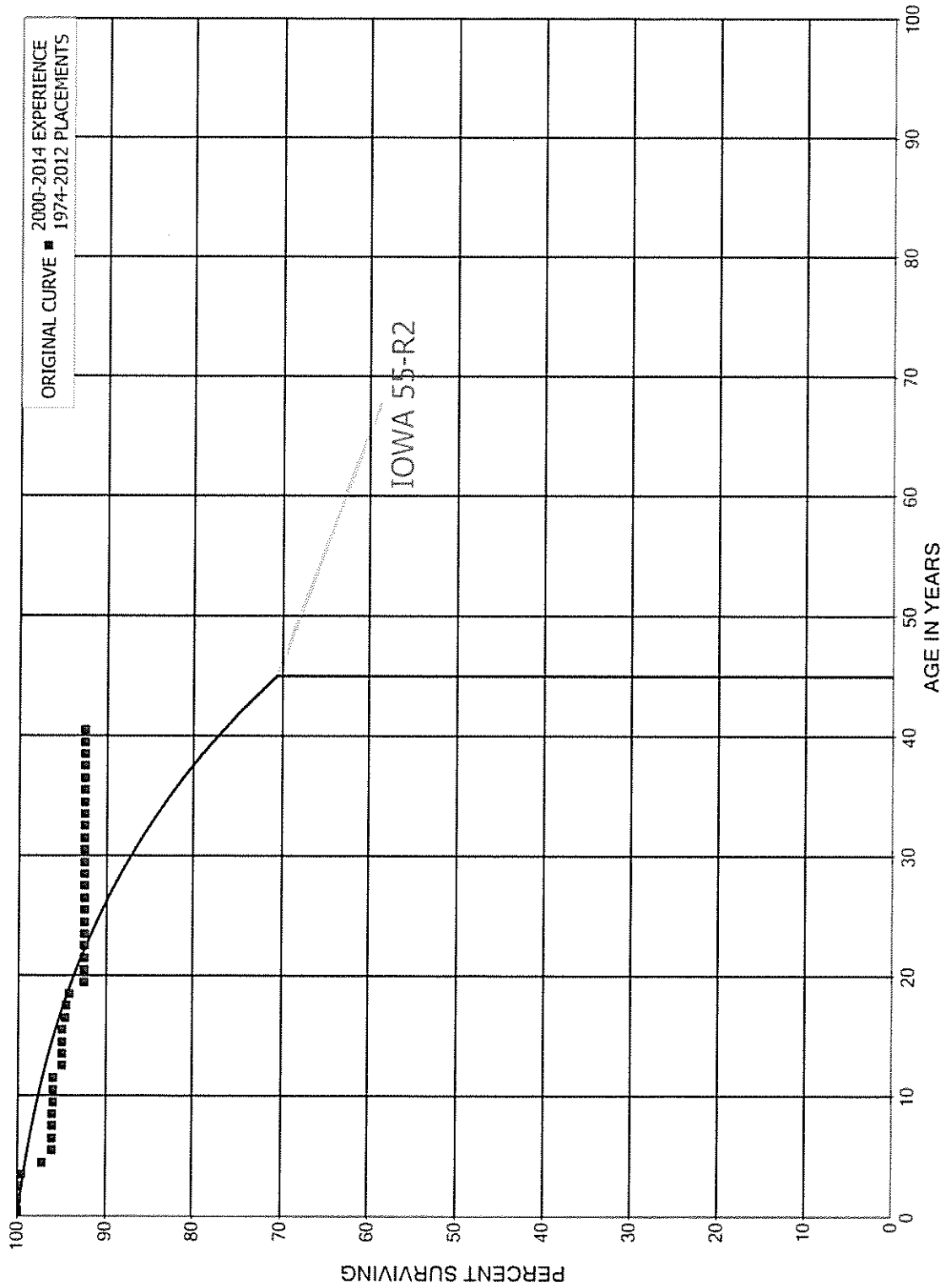
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1974-2012       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,369,746                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,369,746                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,360,788                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 53,998                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 53,998                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 596,562                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 596,562                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 976,729                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 596,562                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 596,562                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 596,562                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 596,562                                      | 2,850                                 | 0.0048                    | 0.9952        | 100.00                           |
| 11.5                           | 593,712                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 12.5                           | 593,712                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 13.5                           | 596,326                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 14.5                           | 593,712                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 15.5                           | 593,712                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 16.5                           | 593,712                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 17.5                           | 593,712                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 18.5                           | 605,108                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 19.5                           | 665,108                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 20.5                           | 595,805                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 21.5                           | 595,805                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 22.5                           | 595,805                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 23.5                           | 595,805                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 24.5                           | 586,218                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 25.5                           | 586,218                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 26.5                           | 586,218                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 27.5                           | 586,218                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 28.5                           | 586,218                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 29.5                           | 586,218                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 30.5                           | 586,218                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 31.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 32.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 33.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 34.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 35.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 36.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 37.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 38.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 39.5                           | 542,564                                      |                                       | 0.0000                    | 1.0000        | 99.52                            |
| 40.5                           |  |                                       |                           |               | 99.52                            |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 343 PRIME MOVERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





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ACCOUNT 343 PRIME MOVERS

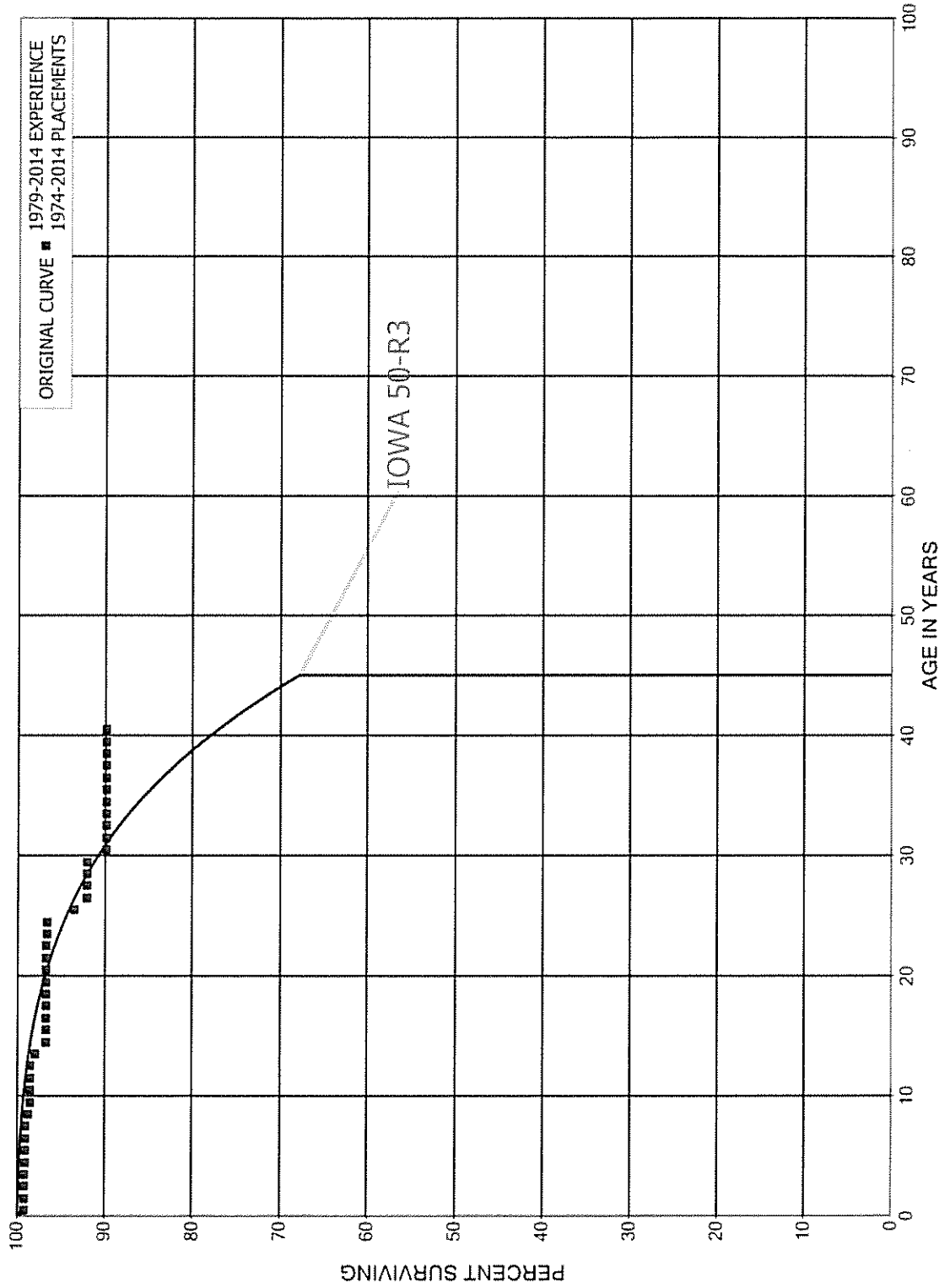
ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2012

EXPERIENCE BAND 2000-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,070,964                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,070,964                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,302,926                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,666,171                                    | 8,031                                 | 0.0048         | 0.9952        | 100.00                           |
| 3.5                            | 1,665,397                                    | 39,277                                | 0.0236         | 0.9764        | 99.52                            |
| 4.5                            | 1,677,669                                    | 18,918                                | 0.0113         | 0.9887        | 97.17                            |
| 5.5                            | 2,079,631                                    |                                       | 0.0000         | 1.0000        | 96.08                            |
| 6.5                            | 1,746,886                                    |                                       | 0.0000         | 1.0000        | 96.08                            |
| 7.5                            | 1,493,972                                    |                                       | 0.0000         | 1.0000        | 96.08                            |
| 8.5                            | 1,495,705                                    | 1,733                                 | 0.0012         | 0.9988        | 96.08                            |
| 9.5                            | 1,500,196                                    |                                       | 0.0000         | 1.0000        | 95.96                            |
| 10.5                           | 1,794,188                                    |                                       | 0.0000         | 1.0000        | 95.96                            |
| 11.5                           | 5,399,541                                    | 55,936                                | 0.0104         | 0.9896        | 95.96                            |
| 12.5                           | 7,693,845                                    |                                       | 0.0000         | 1.0000        | 94.97                            |
| 13.5                           | 6,676,402                                    |                                       | 0.0000         | 1.0000        | 94.97                            |
| 14.5                           | 6,093,370                                    |                                       | 0.0000         | 1.0000        | 94.97                            |
| 15.5                           | 6,088,891                                    | 21,653                                | 0.0036         | 0.9964        | 94.97                            |
| 16.5                           | 5,663,844                                    | 7,248                                 | 0.0013         | 0.9987        | 94.63                            |
| 17.5                           | 6,336,310                                    | 19,546                                | 0.0031         | 0.9969        | 94.51                            |
| 18.5                           | 5,495,517                                    | 101,001                               | 0.0184         | 0.9816        | 94.22                            |
| 19.5                           | 6,997,516                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 20.5                           | 5,730,162                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 21.5                           | 5,730,162                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 22.5                           | 5,636,896                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 23.5                           | 5,372,608                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 24.5                           | 2,959,886                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 25.5                           | 340,988                                      |                                       | 0.0000         | 1.0000        | 92.49                            |
| 26.5                           | 340,988                                      |                                       | 0.0000         | 1.0000        | 92.49                            |
| 27.5                           | 3,816,035                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 28.5                           | 3,816,035                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 29.5                           | 3,816,035                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 30.5                           | 3,816,035                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 31.5                           | 3,816,035                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 32.5                           | 3,816,035                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 33.5                           | 3,480,389                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 34.5                           | 3,480,389                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 35.5                           | 3,475,047                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 36.5                           | 3,475,047                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 37.5                           | 3,475,047                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 38.5                           | 3,475,047                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 39.5                           | 3,475,047                                    |                                       | 0.0000         | 1.0000        | 92.49                            |
| 40.5                           |  |                                       |                |               | 92.49                            |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 344 GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



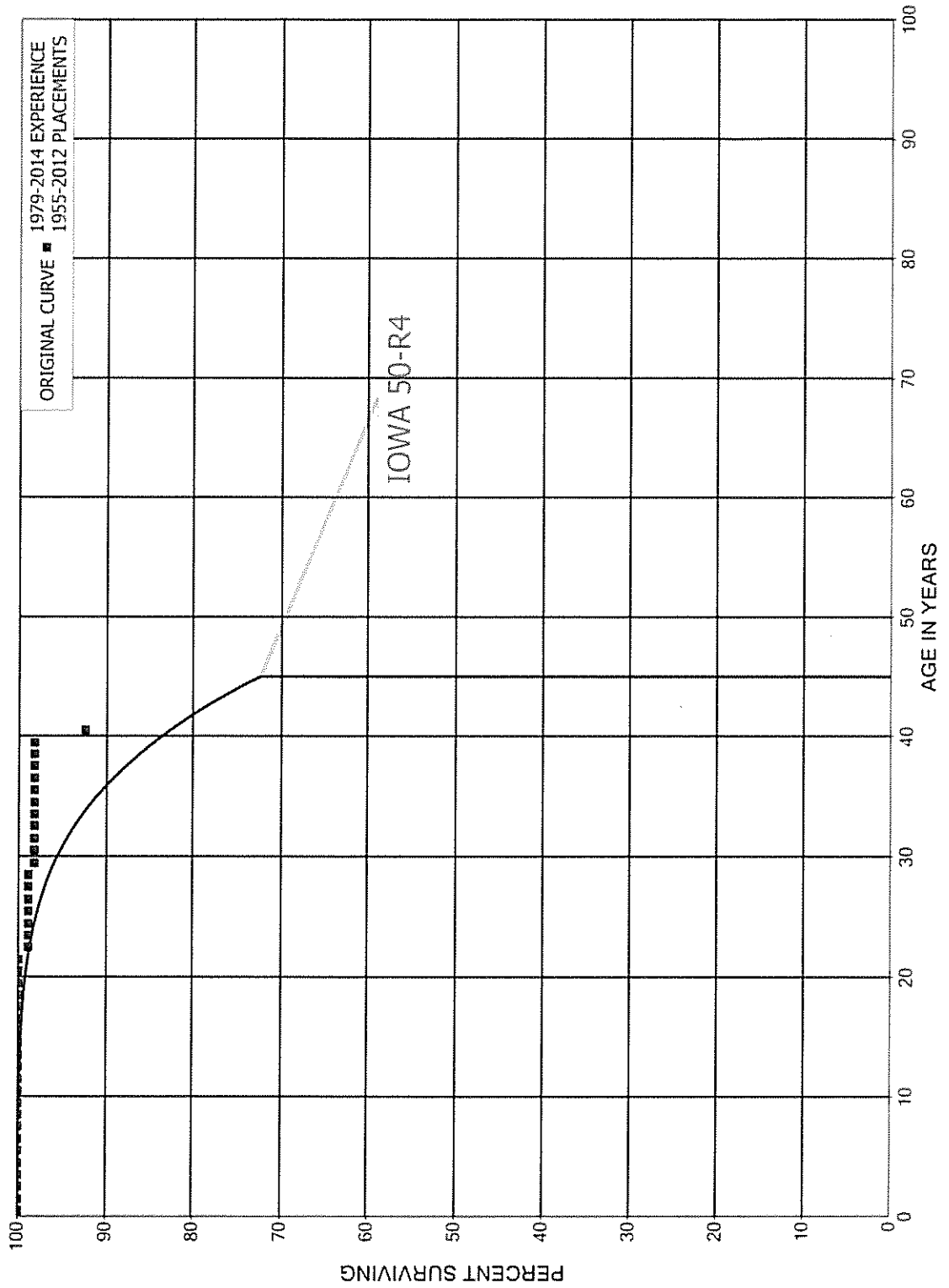
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1974-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 11,367,815                                   | 98,844                                | 0.0087                    | 0.9913        | 100.00                           |  |
| 0.5                            | 11,242,065                                   |                                       | 0.0000                    | 1.0000        | 99.13                            |  |
| 1.5                            | 10,768,494                                   |                                       | 0.0000                    | 1.0000        | 99.13                            |  |
| 2.5                            | 7,801,490                                    |                                       | 0.0000                    | 1.0000        | 99.13                            |  |
| 3.5                            | 8,084,893                                    | 4,726                                 | 0.0006                    | 0.9994        | 99.13                            |  |
| 4.5                            | 13,318,352                                   | 4,726                                 | 0.0004                    | 0.9996        | 99.07                            |  |
| 5.5                            | 13,228,818                                   |                                       | 0.0000                    | 1.0000        | 99.04                            |  |
| 6.5                            | 13,228,818                                   |                                       | 0.0000                    | 1.0000        | 99.04                            |  |
| 7.5                            | 13,237,888                                   | 47,312                                | 0.0036                    | 0.9964        | 99.04                            |  |
| 8.5                            | 13,190,576                                   | 21,000                                | 0.0016                    | 0.9984        | 98.68                            |  |
| 9.5                            | 13,169,576                                   |                                       | 0.0000                    | 1.0000        | 98.53                            |  |
| 10.5                           | 12,516,599                                   |                                       | 0.0000                    | 1.0000        | 98.53                            |  |
| 11.5                           | 9,759,040                                    | 1,035                                 | 0.0001                    | 0.9999        | 98.53                            |  |
| 12.5                           | 6,873,837                                    | 41,832                                | 0.0061                    | 0.9939        | 98.52                            |  |
| 13.5                           | 6,832,005                                    | 86,635                                | 0.0127                    | 0.9873        | 97.92                            |  |
| 14.5                           | 6,690,208                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 15.5                           | 6,610,030                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 16.5                           | 6,610,030                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 17.5                           | 6,624,027                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 18.5                           | 6,602,294                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 19.5                           | 12,346,805                                   |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 20.5                           | 6,237,089                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 21.5                           | 6,232,039                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |  |
| 22.5                           | 6,776,331                                    | 5,654                                 | 0.0008                    | 0.9992        | 96.67                            |  |
| 23.5                           | 6,182,484                                    | 1,499                                 | 0.0002                    | 0.9998        | 96.59                            |  |
| 24.5                           | 6,001,766                                    | 188,207                               | 0.0314                    | 0.9686        | 96.57                            |  |
| 25.5                           | 5,568,214                                    | 87,585                                | 0.0157                    | 0.9843        | 93.54                            |  |
| 26.5                           | 5,480,629                                    |                                       | 0.0000                    | 1.0000        | 92.07                            |  |
| 27.5                           | 2,105,913                                    |                                       | 0.0000                    | 1.0000        | 92.07                            |  |
| 28.5                           | 2,110,597                                    |                                       | 0.0000                    | 1.0000        | 92.07                            |  |
| 29.5                           | 2,105,913                                    | 51,221                                | 0.0243                    | 0.9757        | 92.07                            |  |
| 30.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 31.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 32.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 33.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 34.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 35.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 36.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 37.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 38.5                           | 2,054,692                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 39.5                           | 1,649,909                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 40.5                           |  |                                       |                           |               | 89.83                            |  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1955-2012       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 446,341                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 446,341                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 291,698                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 234,532                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 67,125                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 595,237                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 605,054                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 595,237                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 595,237                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 575,621                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 573,243                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 593,243                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,084,710                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,227,615                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,330,212                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,305,821                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,263,609                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,235,851                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,227,615                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,195,167                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 2,217,752                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 1,195,167                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 1,195,167                                    | 13,531                                | 0.0113                    | 0.9887        | 100.00                           |
| 22.5                           | 1,181,636                                    |                                       | 0.0000                    | 1.0000        | 98.87                            |
| 23.5                           | 1,181,636                                    |                                       | 0.0000                    | 1.0000        | 98.87                            |
| 24.5                           | 657,486                                      |                                       | 0.0000                    | 1.0000        | 98.87                            |
| 25.5                           | 550,943                                      |                                       | 0.0000                    | 1.0000        | 98.87                            |
| 26.5                           | 550,943                                      |                                       | 0.0000                    | 1.0000        | 98.87                            |
| 27.5                           | 416,781                                      | 159                                   | 0.0004                    | 0.9996        | 98.87                            |
| 28.5                           | 416,622                                      | 2,744                                 | 0.0066                    | 0.9934        | 98.83                            |
| 29.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 30.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 31.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 32.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 33.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 34.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 35.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 36.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 37.5                           | 413,878                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |
| 38.5                           | 377,516                                      |                                       | 0.0000                    | 1.0000        | 98.18                            |

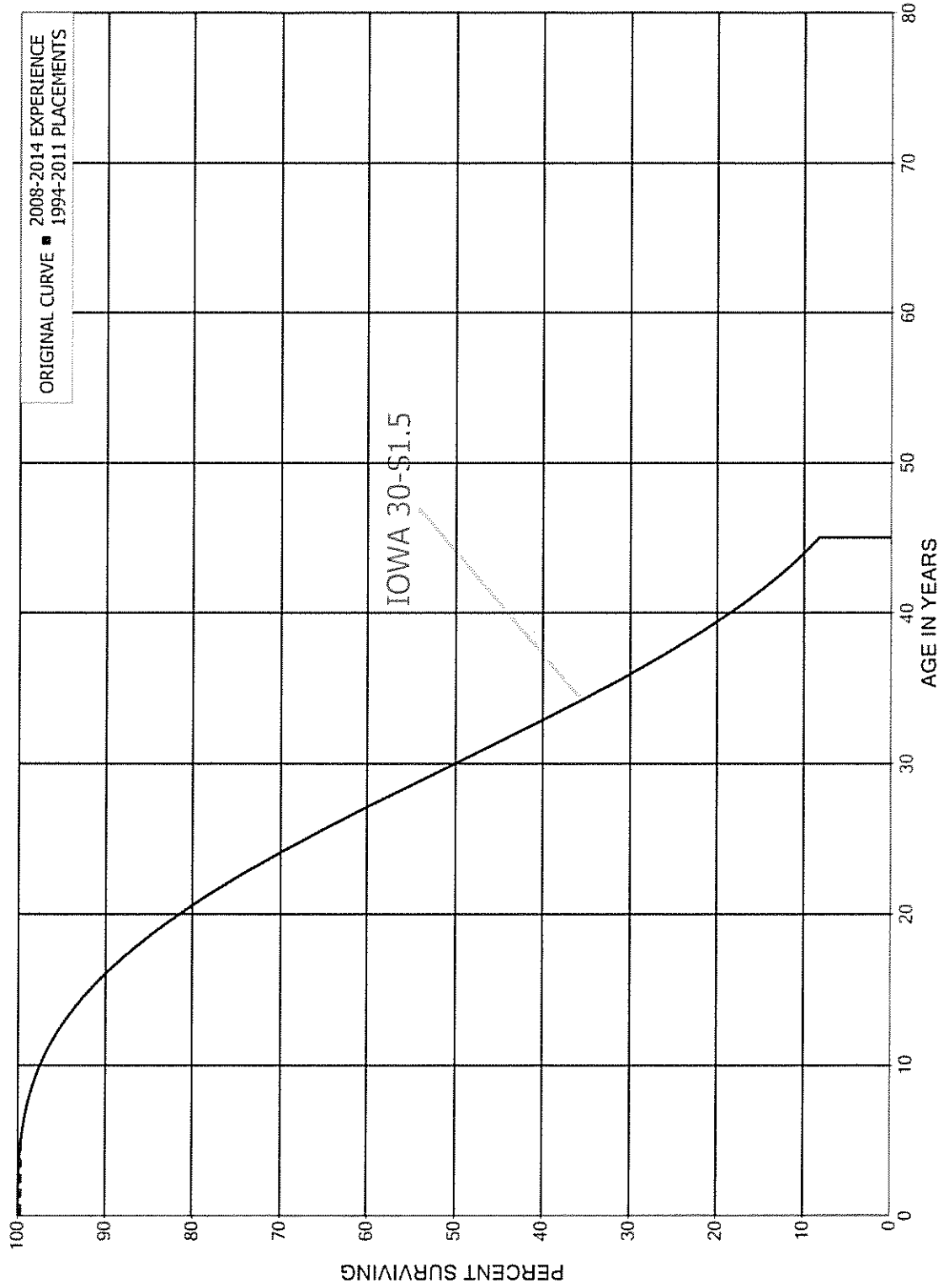
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1955-2012       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 377,516                                      | 22,169                                | 0.0587                    | 0.9413        | 98.18                            |
| 40.5                           |  |                                       |                           |               | 92.41                            |
| 41.5                           |  |                                       |                           |               |                                  |
| 42.5                           |  |                                       |                           |               |                                  |
| 43.5                           |  |                                       |                           |               |                                  |
| 44.5                           |  |                                       |                           |               |                                  |
| 45.5                           |  |                                       |                           |               |                                  |
| 46.5                           |  |                                       |                           |               |                                  |
| 47.5                           |  |                                       |                           |               |                                  |
| 48.5                           |  |                                       |                           |               |                                  |
| 49.5                           |  |                                       |                           |               |                                  |
| 50.5                           |  |                                       |                           |               |                                  |
| 51.5                           |  |                                       |                           |               |                                  |
| 52.5                           |  |                                       |                           |               |                                  |
| 53.5                           |  |                                       |                           |               |                                  |
| 54.5                           |  |                                       |                           |               |                                  |
| 55.5                           | 90,562                                       |                                       | 0.0000                    |               |                                  |
| 56.5                           |  |                                       |                           |               |                                  |
| 57.5                           |  |                                       |                           |               |                                  |
| 58.5                           | 73,738                                       |                                       | 0.0000                    |               |                                  |
| 59.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

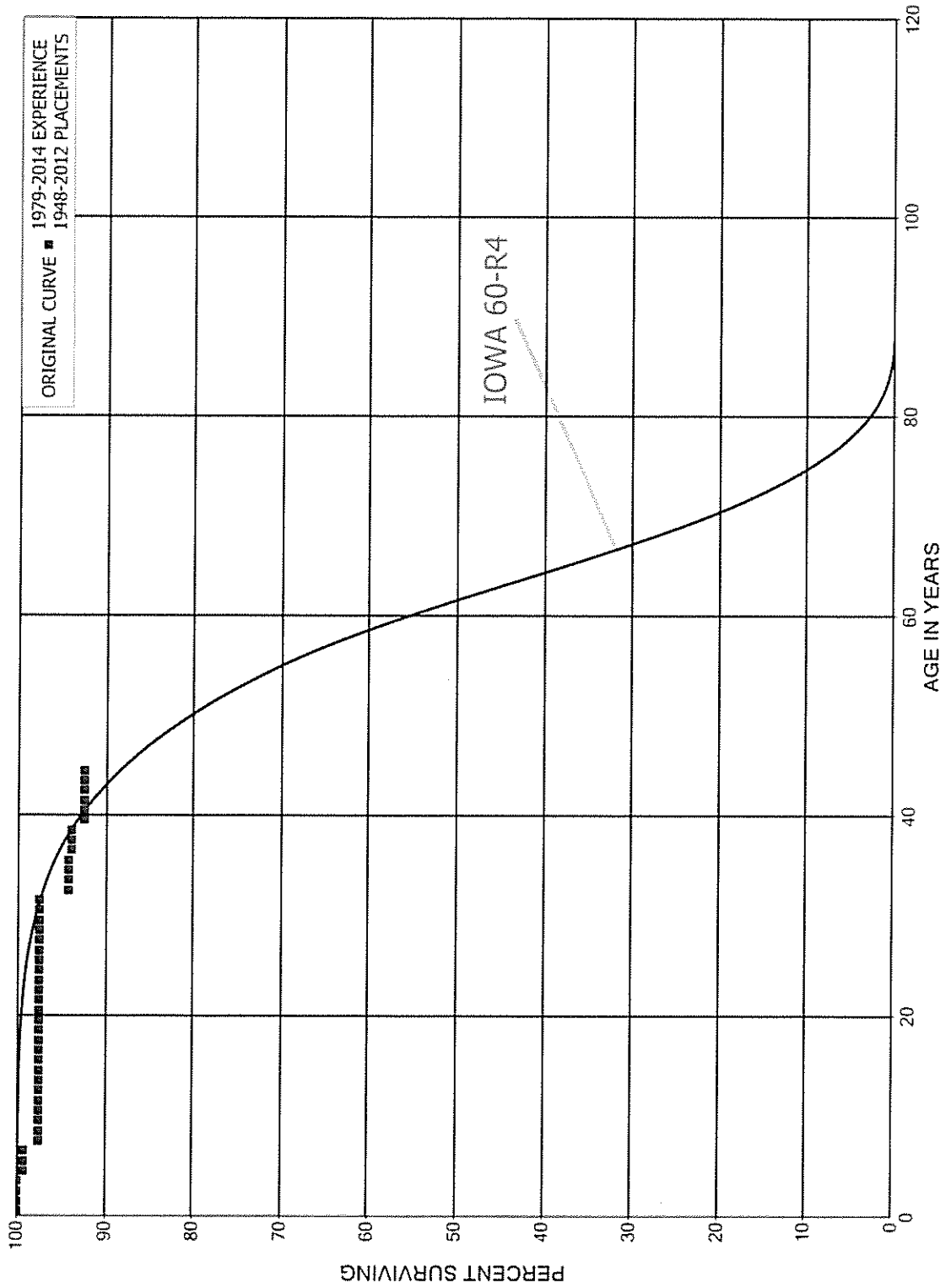
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1994-2011       |  |                                       | EXPERIENCE BAND 2008-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 7,829  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 7,829  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 7,829  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 7,829  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 11,050                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            |  |                                       |                           |               | 100.00                           |
| 5.5                            |  |                                       |                           |               |                                  |
| 6.5                            |  |                                       |                           |               |                                  |
| 7.5                            |  |                                       |                           |               |                                  |
| 8.5                            |  |                                       |                           |               |                                  |
| 9.5                            |  |                                       |                           |               |                                  |
| 10.5                           |  |                                       |                           |               |                                  |
| 11.5                           |  |                                       |                           |               |                                  |
| 12.5                           |  |                                       |                           |               |                                  |
| 13.5                           |  |                                       |                           |               |                                  |
| 14.5                           |  |                                       |                           |               |                                  |
| 15.5                           |  |                                       |                           |               |                                  |
| 16.5                           |  |                                       |                           |               |                                  |
| 17.5                           |  |                                       |                           |               |                                  |
| 18.5                           |  |                                       |                           |               |                                  |
| 19.5                           | 20,000                                       |                                       | 0.0000                    |               |                                  |
| 20.5                           |  |                                       |                           |               |                                  |



KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2012

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 347,801                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 347,801                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 347,801                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 328,881                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 264,412                                      | 1,858                                 | 0.0070         | 0.9930        | 100.00                           |
| 4.5                            | 223,344                                      |                                       | 0.0000         | 1.0000        | 99.30                            |
| 5.5                            | 212,722                                      |                                       | 0.0000         | 1.0000        | 99.30                            |
| 6.5                            | 212,722                                      | 3,540                                 | 0.0166         | 0.9834        | 99.30                            |
| 7.5                            | 275,555                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 8.5                            | 291,687                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 9.5                            | 205,370                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 10.5                           | 205,370                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 11.5                           | 205,370                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 12.5                           | 210,255                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 13.5                           | 210,255                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 14.5                           | 210,255                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 15.5                           | 210,255                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 16.5                           | 274,556                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 17.5                           | 274,556                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 18.5                           | 274,556                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 19.5                           | 274,556                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 20.5                           | 193,382                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 21.5                           | 107,018                                      |                                       | 0.0000         | 1.0000        | 97.64                            |
| 22.5                           | 96,421                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 23.5                           | 96,421                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 24.5                           | 96,421                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 25.5                           | 91,536                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 26.5                           | 91,536                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 27.5                           | 91,536                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 28.5                           | 91,536                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 29.5                           | 27,235                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 30.5                           | 90,793                                       |                                       | 0.0000         | 1.0000        | 97.64                            |
| 31.5                           | 95,359                                       | 3,270                                 | 0.0343         | 0.9657        | 97.64                            |
| 32.5                           | 92,089                                       |                                       | 0.0000         | 1.0000        | 94.30                            |
| 33.5                           | 92,089                                       |                                       | 0.0000         | 1.0000        | 94.30                            |
| 34.5                           | 64,854                                       |                                       | 0.0000         | 1.0000        | 94.30                            |
| 35.5                           | 64,854                                       | 217                                   | 0.0033         | 0.9967        | 94.30                            |
| 36.5                           | 64,637                                       |                                       | 0.0000         | 1.0000        | 93.98                            |
| 37.5                           | 64,637                                       |                                       | 0.0000         | 1.0000        | 93.98                            |
| 38.5                           | 64,637                                       | 999                                   | 0.0155         | 0.9845        | 93.98                            |

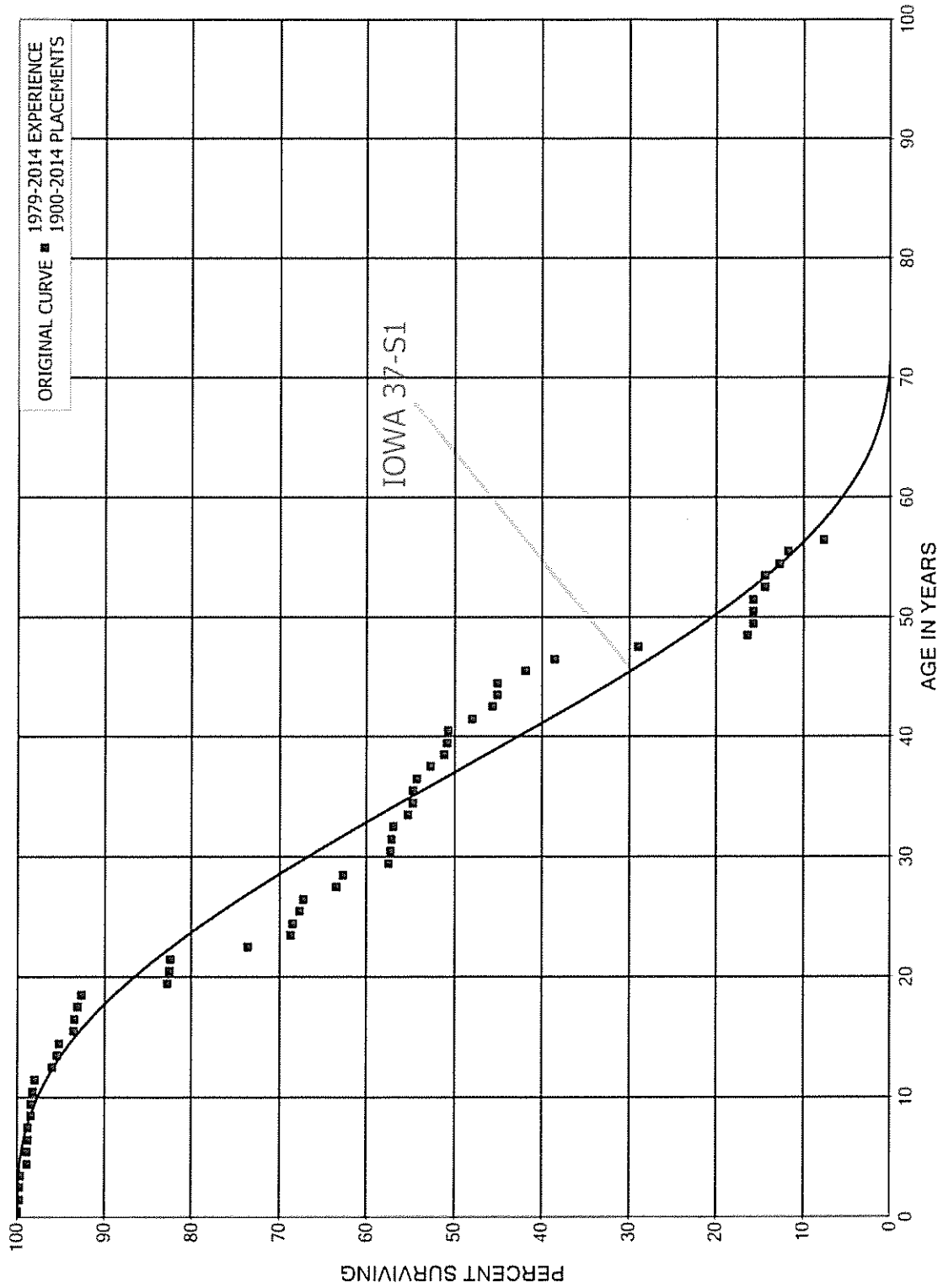
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1948-2012       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 63,638                                       |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 40.5                           | 63,638                                       |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 41.5                           | 63,638                                       |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 42.5                           | 63,638                                       |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 43.5                           | 4,775  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 44.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 45.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 46.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 47.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 48.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 49.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 50.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 51.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 52.5                           | 209  |                                       | 0.0000                    | 1.0000        | 92.53                            |
| 53.5                           |  |                                       |                           |               | 92.53                            |

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 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 36,401,401                                   | 1,763                                 | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 36,517,315                                   | 86,855                                | 0.0024         | 0.9976        | 100.00                           |
| 1.5                            | 24,629,315                                   | 6,362                                 | 0.0003         | 0.9997        | 99.76                            |
| 2.5                            | 16,836,862                                   | 22,367                                | 0.0013         | 0.9987        | 99.73                            |
| 3.5                            | 14,601,862                                   | 117,044                               | 0.0080         | 0.9920        | 99.60                            |
| 4.5                            | 13,615,456                                   | 2,552                                 | 0.0002         | 0.9998        | 98.80                            |
| 5.5                            | 15,075,231                                   | 8,276                                 | 0.0005         | 0.9995        | 98.78                            |
| 6.5                            | 11,677,314                                   | 4,942                                 | 0.0004         | 0.9996        | 98.73                            |
| 7.5                            | 12,959,938                                   | 34,338                                | 0.0026         | 0.9974        | 98.69                            |
| 8.5                            | 13,217,743                                   | 10,197                                | 0.0008         | 0.9992        | 98.42                            |
| 9.5                            | 11,482,742                                   | 19,924                                | 0.0017         | 0.9983        | 98.35                            |
| 10.5                           | 11,444,111                                   | 21,363                                | 0.0019         | 0.9981        | 98.18                            |
| 11.5                           | 11,702,881                                   | 238,523                               | 0.0204         | 0.9796        | 97.99                            |
| 12.5                           | 9,758,253                                    | 62,732                                | 0.0064         | 0.9936        | 96.00                            |
| 13.5                           | 9,598,722                                    | 16,090                                | 0.0017         | 0.9983        | 95.38                            |
| 14.5                           | 9,734,922                                    | 175,440                               | 0.0180         | 0.9820        | 95.22                            |
| 15.5                           | 9,571,608                                    | 7,077                                 | 0.0007         | 0.9993        | 93.50                            |
| 16.5                           | 9,089,266                                    | 39,846                                | 0.0044         | 0.9956        | 93.44                            |
| 17.5                           | 8,384,112                                    | 39,527                                | 0.0047         | 0.9953        | 93.03                            |
| 18.5                           | 7,868,102                                    | 825,911                               | 0.1050         | 0.8950        | 92.59                            |
| 19.5                           | 6,873,671                                    | 23,896                                | 0.0035         | 0.9965        | 82.87                            |
| 20.5                           | 6,220,208                                    | 5,087                                 | 0.0008         | 0.9992        | 82.58                            |
| 21.5                           | 5,708,072                                    | 612,552                               | 0.1073         | 0.8927        | 82.51                            |
| 22.5                           | 4,465,887                                    | 297,329                               | 0.0666         | 0.9334        | 73.66                            |
| 23.5                           | 4,174,018                                    | 13,500                                | 0.0032         | 0.9968        | 68.75                            |
| 24.5                           | 4,213,361                                    | 49,495                                | 0.0117         | 0.9883        | 68.53                            |
| 25.5                           | 3,869,886                                    | 24,169                                | 0.0062         | 0.9938        | 67.73                            |
| 26.5                           | 3,798,632                                    | 212,097                               | 0.0558         | 0.9442        | 67.30                            |
| 27.5                           | 3,402,154                                    | 44,389                                | 0.0130         | 0.9870        | 63.55                            |
| 28.5                           | 3,432,640                                    | 284,443                               | 0.0829         | 0.9171        | 62.72                            |
| 29.5                           | 2,550,555                                    | 9,543                                 | 0.0037         | 0.9963        | 57.52                            |
| 30.5                           | 2,804,521                                    | 6,021                                 | 0.0021         | 0.9979        | 57.30                            |
| 31.5                           | 2,863,429                                    | 12,225                                | 0.0043         | 0.9957        | 57.18                            |
| 32.5                           | 2,833,346                                    | 83,825                                | 0.0296         | 0.9704        | 56.94                            |
| 33.5                           | 2,834,439                                    | 29,245                                | 0.0103         | 0.9897        | 55.25                            |
| 34.5                           | 2,146,806                                    | 147                                   | 0.0001         | 0.9999        | 54.68                            |
| 35.5                           | 2,018,284                                    | 15,381                                | 0.0076         | 0.9924        | 54.68                            |
| 36.5                           | 1,970,629                                    | 55,337                                | 0.0281         | 0.9719        | 54.26                            |
| 37.5                           | 1,736,189                                    | 51,919                                | 0.0299         | 0.9701        | 52.74                            |
| 38.5                           | 1,548,980                                    | 10,815                                | 0.0070         | 0.9930        | 51.16                            |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,443,453                                    | 821                                   | 0.0006                    | 0.9994        | 50.80                            |
| 40.5                           | 1,222,223                                    | 67,822                                | 0.0555                    | 0.9445        | 50.78                            |
| 41.5                           | 1,210,307                                    | 59,452                                | 0.0491                    | 0.9509        | 47.96                            |
| 42.5                           | 1,273,871                                    | 15,925                                | 0.0125                    | 0.9875        | 45.60                            |
| 43.5                           | 504,035                                      | 121                                   | 0.0002                    | 0.9998        | 45.03                            |
| 44.5                           | 395,248                                      | 28,215                                | 0.0714                    | 0.9286        | 45.02                            |
| 45.5                           | 349,246                                      | 27,181                                | 0.0778                    | 0.9222        | 41.81                            |
| 46.5                           | 257,880                                      | 63,993                                | 0.2482                    | 0.7518        | 38.55                            |
| 47.5                           | 68,408                                       | 29,759                                | 0.4350                    | 0.5650        | 28.99                            |
| 48.5                           | 39,846                                       | 1,641                                 | 0.0412                    | 0.9588        | 16.38                            |
| 49.5                           | 29,813                                       | 20                                    | 0.0007                    | 0.9993        | 15.70                            |
| 50.5                           | 29,072                                       |                                       | 0.0000                    | 1.0000        | 15.69                            |
| 51.5                           | 27,900                                       | 2,272                                 | 0.0814                    | 0.9186        | 15.69                            |
| 52.5                           | 24,390                                       |                                       | 0.0000                    | 1.0000        | 14.41                            |
| 53.5                           | 16,582                                       | 1,969                                 | 0.1187                    | 0.8813        | 14.41                            |
| 54.5                           | 15,012                                       | 1,096                                 | 0.0730                    | 0.9270        | 12.70                            |
| 55.5                           | 13,593                                       | 4,860                                 | 0.3575                    | 0.6425        | 11.78                            |
| 56.5                           | 8,733  |                                       | 0.0000                    | 1.0000        | 7.57                             |
| 57.5                           | 4,206  |                                       | 0.0000                    | 1.0000        | 7.57                             |
| 58.5                           | 2,757  |                                       | 0.0000                    | 1.0000        | 7.57                             |
| 59.5                           | 4,382  |                                       | 0.0000                    | 1.0000        | 7.57                             |
| 60.5                           | 4,321  |                                       | 0.0000                    | 1.0000        | 7.57                             |
| 61.5                           | 91,025                                       |                                       | 0.0000                    | 1.0000        | 7.57                             |
| 62.5                           | 91,025                                       | 1,076                                 | 0.0118                    | 0.9882        | 7.57                             |
| 63.5                           | 88,952                                       |                                       | 0.0000                    | 1.0000        | 7.48                             |
| 64.5                           | 87,327                                       |                                       | 0.0000                    | 1.0000        | 7.48                             |
| 65.5                           | 87,783                                       |                                       | 0.0000                    | 1.0000        | 7.48                             |
| 66.5                           | 1,027  |                                       | 0.0000                    | 1.0000        | 7.48                             |
| 67.5                           | 1,027  |                                       | 0.0000                    | 1.0000        | 7.48                             |
| 68.5                           | 1,027  |                                       | 0.0000                    | 1.0000        | 7.48                             |
| 69.5                           | 1,027  | 571                                   | 0.5560                    | 0.4440        | 7.48                             |
| 70.5                           | 456  |                                       | 0.0000                    | 1.0000        | 3.32                             |
| 71.5                           | 456  |                                       | 0.0000                    | 1.0000        | 3.32                             |
| 72.5                           | 456  | 456                                   | 1.0000                    |               | 3.32                             |
| 73.5                           |  |                                       |                           |               |                                  |
| 74.5                           |  |                                       |                           |               |                                  |
| 75.5                           |  |                                       |                           |               |                                  |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           | 2,904  |                                       | 0.0000                    |               |                                  |
| 78.5                           | 34,324                                       |                                       | 0.0000                    |               |                                  |

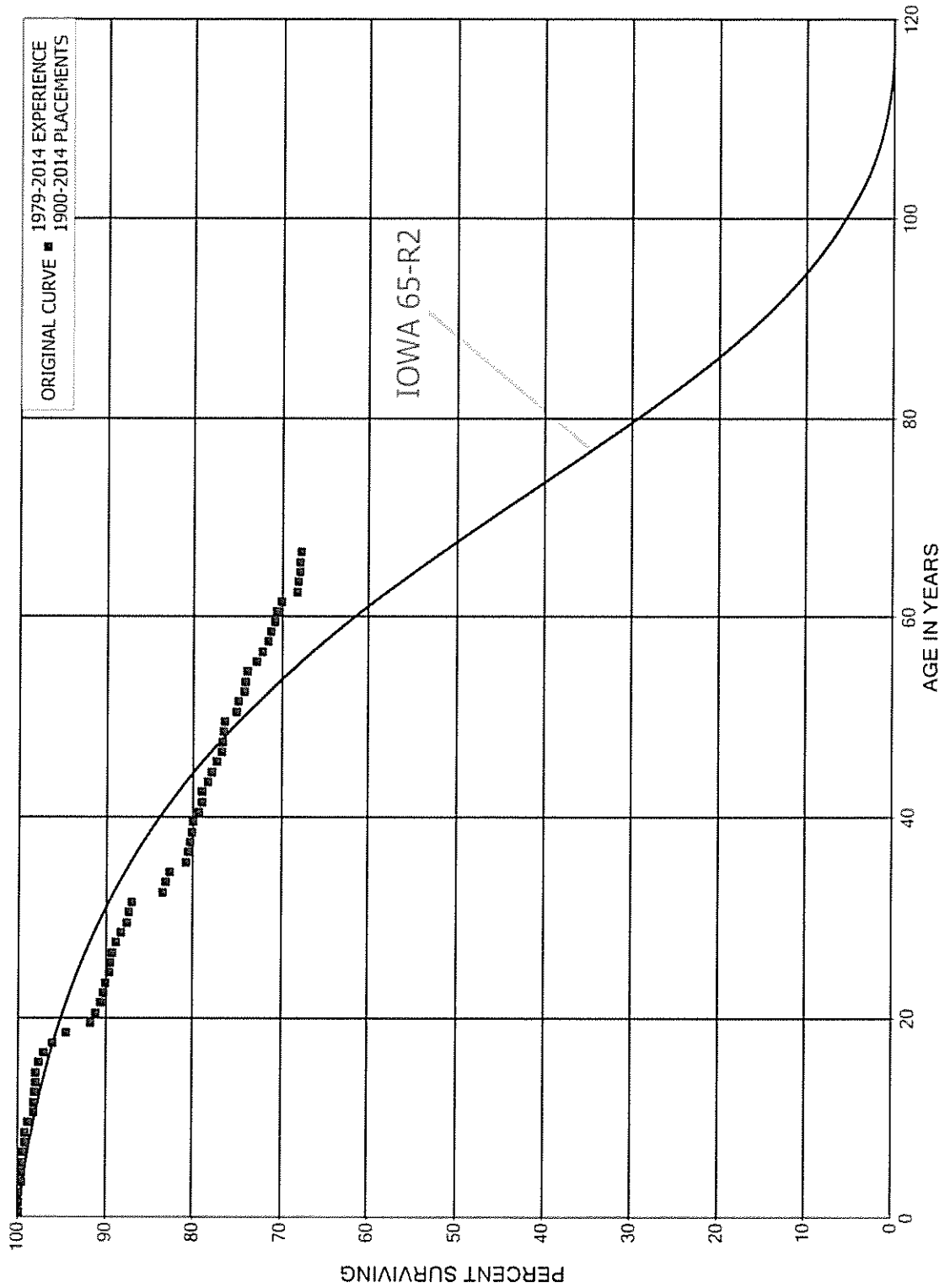
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 34,324                                       |                                       | 0.0000                    |               |                                  |
| 80.5                           | 34,324                                       |                                       | 0.0000                    |               |                                  |
| 81.5                           | 34,324                                       |                                       | 0.0000                    |               |                                  |
| 82.5                           | 34,324                                       |                                       | 0.0000                    |               |                                  |
| 83.5                           | 34,324                                       | 2,904                                 | 0.0846                    |               |                                  |
| 84.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 85.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 86.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 87.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 88.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 89.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 90.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 91.5                           | 31,420                                       |                                       | 0.0000                    |               |                                  |
| 92.5                           | 31,420                                       | 31,420                                | 1.0000                    |               |                                  |
| 93.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 355 POLES AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 13,947,118                                   | 16,430                                | 0.0012                    | 0.9988        | 100.00                           |
| 0.5                            | 13,732,695                                   | 419                                   | 0.0000                    | 1.0000        | 99.88                            |
| 1.5                            | 12,635,640                                   |                                       | 0.0000                    | 1.0000        | 99.88                            |
| 2.5                            | 11,799,294                                   | 44,050                                | 0.0037                    | 0.9963        | 99.88                            |
| 3.5                            | 11,506,929                                   | 2,194                                 | 0.0002                    | 0.9998        | 99.51                            |
| 4.5                            | 10,249,776                                   | 2,173                                 | 0.0002                    | 0.9998        | 99.49                            |
| 5.5                            | 9,970,280                                    | 6,541                                 | 0.0007                    | 0.9993        | 99.47                            |
| 6.5                            | 9,749,176                                    | 18,875                                | 0.0019                    | 0.9981        | 99.40                            |
| 7.5                            | 7,562,182                                    | 435                                   | 0.0001                    | 0.9999        | 99.21                            |
| 8.5                            | 9,462,672                                    | 39,101                                | 0.0041                    | 0.9959        | 99.20                            |
| 9.5                            | 8,930,134                                    | 56,121                                | 0.0063                    | 0.9937        | 98.79                            |
| 10.5                           | 8,518,011                                    | 3,547                                 | 0.0004                    | 0.9996        | 98.17                            |
| 11.5                           | 8,344,806                                    | 5,592                                 | 0.0007                    | 0.9993        | 98.13                            |
| 12.5                           | 8,255,583                                    | 12,398                                | 0.0015                    | 0.9985        | 98.07                            |
| 13.5                           | 8,258,043                                    |                                       | 0.0000                    | 1.0000        | 97.92                            |
| 14.5                           | 8,273,262                                    | 26,681                                | 0.0032                    | 0.9968        | 97.92                            |
| 15.5                           | 8,218,136                                    | 42,516                                | 0.0052                    | 0.9948        | 97.60                            |
| 16.5                           | 7,995,749                                    | 86,383                                | 0.0108                    | 0.9892        | 97.10                            |
| 17.5                           | 7,961,814                                    | 124,621                               | 0.0157                    | 0.9843        | 96.05                            |
| 18.5                           | 6,241,694                                    | 183,905                               | 0.0295                    | 0.9705        | 94.54                            |
| 19.5                           | 5,725,506                                    | 39,280                                | 0.0069                    | 0.9931        | 91.76                            |
| 20.5                           | 5,289,728                                    | 27,757                                | 0.0052                    | 0.9948        | 91.13                            |
| 21.5                           | 5,076,796                                    | 21,704                                | 0.0043                    | 0.9957        | 90.65                            |
| 22.5                           | 5,032,822                                    | 12,605                                | 0.0025                    | 0.9975        | 90.26                            |
| 23.5                           | 5,229,533                                    | 24,051                                | 0.0046                    | 0.9954        | 90.04                            |
| 24.5                           | 5,190,737                                    | 6,965                                 | 0.0013                    | 0.9987        | 89.62                            |
| 25.5                           | 5,022,615                                    | 9,244                                 | 0.0018                    | 0.9982        | 89.50                            |
| 26.5                           | 4,897,279                                    | 27,278                                | 0.0056                    | 0.9944        | 89.34                            |
| 27.5                           | 4,829,460                                    | 28,531                                | 0.0059                    | 0.9941        | 88.84                            |
| 28.5                           | 4,712,211                                    | 36,068                                | 0.0077                    | 0.9923        | 88.32                            |
| 29.5                           | 4,632,870                                    | 11,969                                | 0.0026                    | 0.9974        | 87.64                            |
| 30.5                           | 4,975,432                                    | 17,462                                | 0.0035                    | 0.9965        | 87.41                            |
| 31.5                           | 4,967,154                                    | 208,451                               | 0.0420                    | 0.9580        | 87.11                            |
| 32.5                           | 4,758,749                                    | 17,897                                | 0.0038                    | 0.9962        | 83.45                            |
| 33.5                           | 4,582,233                                    | 25,373                                | 0.0055                    | 0.9945        | 83.14                            |
| 34.5                           | 4,538,810                                    | 101,370                               | 0.0223                    | 0.9777        | 82.68                            |
| 35.5                           | 3,948,021                                    | 9,587                                 | 0.0024                    | 0.9976        | 80.83                            |
| 36.5                           | 3,294,238                                    | 8,387                                 | 0.0025                    | 0.9975        | 80.63                            |
| 37.5                           | 3,280,021                                    | 9,128                                 | 0.0028                    | 0.9972        | 80.43                            |
| 38.5                           | 3,247,493                                    | 5,575                                 | 0.0017                    | 0.9983        | 80.21                            |

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,817,411                                    | 24,635                                | 0.0087                    | 0.9913        | 80.07                            |
| 40.5                           | 2,776,085                                    | 8,735                                 | 0.0031                    | 0.9969        | 79.37                            |
| 41.5                           | 2,759,746                                    | 3,308                                 | 0.0012                    | 0.9988        | 79.12                            |
| 42.5                           | 2,745,809                                    | 22,691                                | 0.0083                    | 0.9917        | 79.02                            |
| 43.5                           | 2,693,443                                    | 15,826                                | 0.0059                    | 0.9941        | 78.37                            |
| 44.5                           | 741,489                                      | 4,422                                 | 0.0060                    | 0.9940        | 77.91                            |
| 45.5                           | 724,365                                      | 6,038                                 | 0.0083                    | 0.9917        | 77.45                            |
| 46.5                           | 602,939                                      | 789                                   | 0.0013                    | 0.9987        | 76.80                            |
| 47.5                           | 583,391                                      | 987                                   | 0.0017                    | 0.9983        | 76.70                            |
| 48.5                           | 539,628                                      | 512                                   | 0.0009                    | 0.9991        | 76.57                            |
| 49.5                           | 518,450                                      | 8,957                                 | 0.0173                    | 0.9827        | 76.50                            |
| 50.5                           | 511,158                                      | 1,758                                 | 0.0034                    | 0.9966        | 75.18                            |
| 51.5                           | 503,986                                      | 4,018                                 | 0.0080                    | 0.9920        | 74.92                            |
| 52.5                           | 498,605                                      | 856                                   | 0.0017                    | 0.9983        | 74.32                            |
| 53.5                           | 504,176                                      | 2,016                                 | 0.0040                    | 0.9960        | 74.19                            |
| 54.5                           | 501,957                                      | 6,112                                 | 0.0122                    | 0.9878        | 73.90                            |
| 55.5                           | 472,126                                      | 4,870                                 | 0.0103                    | 0.9897        | 73.00                            |
| 56.5                           | 451,045                                      | 4,092                                 | 0.0091                    | 0.9909        | 72.24                            |
| 57.5                           | 419,258                                      | 1,477                                 | 0.0035                    | 0.9965        | 71.59                            |
| 58.5                           | 416,952                                      | 3,090                                 | 0.0074                    | 0.9926        | 71.33                            |
| 59.5                           | 378,178                                      | 863                                   | 0.0023                    | 0.9977        | 70.81                            |
| 60.5                           | 359,575                                      | 2,706                                 | 0.0075                    | 0.9925        | 70.64                            |
| 61.5                           | 345,637                                      | 9,017                                 | 0.0261                    | 0.9739        | 70.11                            |
| 62.5                           | 335,979                                      | 722                                   | 0.0021                    | 0.9979        | 68.28                            |
| 63.5                           | 334,507                                      | 730                                   | 0.0022                    | 0.9978        | 68.14                            |
| 64.5                           | 359,417                                      | 308                                   | 0.0009                    | 0.9991        | 67.99                            |
| 65.5                           | 357,390                                      | 658                                   | 0.0018                    | 0.9982        | 67.93                            |
| 66.5                           | 16,313                                       | 157                                   | 0.0096                    | 0.9904        | 67.81                            |
| 67.5                           | 15,820                                       | 157                                   | 0.0099                    | 0.9901        | 67.15                            |
| 68.5                           | 15,298                                       | 106                                   | 0.0070                    | 0.9930        | 66.49                            |
| 69.5                           | 15,114                                       | 56                                    | 0.0037                    | 0.9963        | 66.02                            |
| 70.5                           | 15,058                                       | 13                                    | 0.0008                    | 0.9992        | 65.78                            |
| 71.5                           | 14,934                                       | 26                                    | 0.0017                    | 0.9983        | 65.73                            |
| 72.5                           | 14,219                                       | 86                                    | 0.0060                    | 0.9940        | 65.61                            |
| 73.5                           | 13,731                                       | 300                                   | 0.0219                    | 0.9781        | 65.22                            |
| 74.5                           | 13,418                                       | 1,197                                 | 0.0892                    | 0.9108        | 63.79                            |
| 75.5                           | 12,221                                       | 632                                   | 0.0517                    | 0.9483        | 58.10                            |
| 76.5                           | 11,573                                       | 154                                   | 0.0133                    | 0.9867        | 55.10                            |
| 77.5                           | 11,368                                       | 54                                    | 0.0048                    | 0.9952        | 54.36                            |
| 78.5                           | 13,140                                       | 188                                   | 0.0143                    | 0.9857        | 54.10                            |

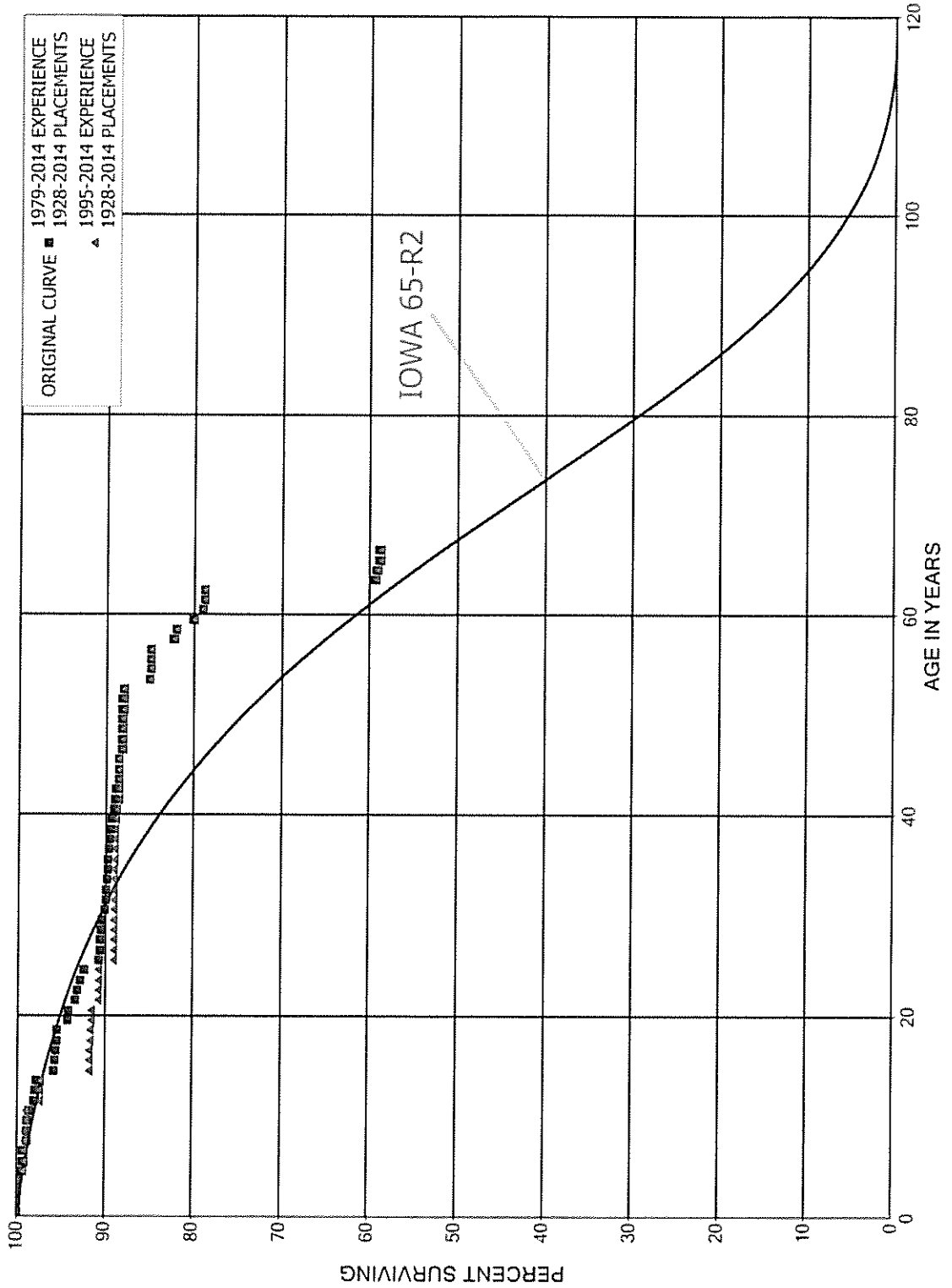
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 12,951                                       | 51                                    | 0.0039                    | 0.9961        | 53.33                            |  |
| 80.5                           | 12,901                                       | 34                                    | 0.0026                    | 0.9974        | 53.12                            |  |
| 81.5                           | 12,867                                       | 0                                     | 0.0000                    | 1.0000        | 52.98                            |  |
| 82.5                           | 12,867                                       | 8                                     | 0.0006                    | 0.9994        | 52.98                            |  |
| 83.5                           | 12,565                                       | 95                                    | 0.0076                    | 0.9924        | 52.95                            |  |
| 84.5                           | 11,065                                       | 37                                    | 0.0034                    | 0.9966        | 52.55                            |  |
| 85.5                           | 10,327                                       | 651                                   | 0.0631                    | 0.9369        | 52.37                            |  |
| 86.5                           | 2,965  |                                       | 0.0000                    | 1.0000        | 49.07                            |  |
| 87.5                           | 2,965  |                                       | 0.0000                    | 1.0000        | 49.07                            |  |
| 88.5                           | 2,965  |                                       | 0.0000                    | 1.0000        | 49.07                            |  |
| 89.5                           | 2,965  |                                       | 0.0000                    | 1.0000        | 49.07                            |  |
| 90.5                           | 2,965  |                                       | 0.0000                    | 1.0000        | 49.07                            |  |
| 91.5                           | 2,965  |                                       | 0.0000                    | 1.0000        | 49.07                            |  |
| 92.5                           | 2,965  |                                       | 0.0000                    | 1.0000        | 49.07                            |  |
| 93.5                           | 2,965  | 2,965                                 | 1.0000                    |               | 49.07                            |  |
| 94.5                           |  |                                       |                           |               |                                  |  |

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 7,357,018                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 8,016,261                                    | 8,570                                 | 0.0011         | 0.9989        | 100.00                           |
| 1.5                            | 7,465,226                                    | 3,527                                 | 0.0005         | 0.9995        | 99.89                            |
| 2.5                            | 7,360,096                                    | 2,357                                 | 0.0003         | 0.9997        | 99.85                            |
| 3.5                            | 5,551,388                                    | 26,208                                | 0.0047         | 0.9953        | 99.81                            |
| 4.5                            | 5,604,650                                    | 3,215                                 | 0.0006         | 0.9994        | 99.34                            |
| 5.5                            | 5,612,878                                    | 2,346                                 | 0.0004         | 0.9996        | 99.29                            |
| 6.5                            | 5,628,135                                    | 22,004                                | 0.0039         | 0.9961        | 99.24                            |
| 7.5                            | 5,503,750                                    | 2,308                                 | 0.0004         | 0.9996        | 98.86                            |
| 8.5                            | 7,279,411                                    | 1,524                                 | 0.0002         | 0.9998        | 98.81                            |
| 9.5                            | 7,189,948                                    | 15,336                                | 0.0021         | 0.9979        | 98.79                            |
| 10.5                           | 7,266,378                                    | 39,554                                | 0.0054         | 0.9946        | 98.58                            |
| 11.5                           | 7,229,792                                    | 3,628                                 | 0.0005         | 0.9995        | 98.05                            |
| 12.5                           | 7,220,411                                    | 13,600                                | 0.0019         | 0.9981        | 98.00                            |
| 13.5                           | 7,229,187                                    | 148,904                               | 0.0206         | 0.9794        | 97.81                            |
| 14.5                           | 7,055,318                                    | 5,820                                 | 0.0008         | 0.9992        | 95.80                            |
| 15.5                           | 7,066,134                                    | 9,166                                 | 0.0013         | 0.9987        | 95.72                            |
| 16.5                           | 6,900,809                                    | 5,310                                 | 0.0008         | 0.9992        | 95.60                            |
| 17.5                           | 6,863,394                                    | 3,954                                 | 0.0006         | 0.9994        | 95.52                            |
| 18.5                           | 6,236,072                                    | 78,571                                | 0.0126         | 0.9874        | 95.47                            |
| 19.5                           | 6,210,096                                    | 4,961                                 | 0.0008         | 0.9992        | 94.26                            |
| 20.5                           | 5,919,989                                    | 47,098                                | 0.0080         | 0.9920        | 94.19                            |
| 21.5                           | 5,747,393                                    | 16,752                                | 0.0029         | 0.9971        | 93.44                            |
| 22.5                           | 5,712,822                                    | 21,702                                | 0.0038         | 0.9962        | 93.17                            |
| 23.5                           | 5,702,271                                    | 27,141                                | 0.0048         | 0.9952        | 92.81                            |
| 24.5                           | 5,689,182                                    | 100,331                               | 0.0176         | 0.9824        | 92.37                            |
| 25.5                           | 5,572,654                                    | 6,959                                 | 0.0012         | 0.9988        | 90.74                            |
| 26.5                           | 5,519,489                                    | 238                                   | 0.0000         | 1.0000        | 90.63                            |
| 27.5                           | 5,526,345                                    | 8,684                                 | 0.0016         | 0.9984        | 90.62                            |
| 28.5                           | 5,498,149                                    | 4,761                                 | 0.0009         | 0.9991        | 90.48                            |
| 29.5                           | 5,360,615                                    | 23,274                                | 0.0043         | 0.9957        | 90.40                            |
| 30.5                           | 5,559,669                                    | 3,530                                 | 0.0006         | 0.9994        | 90.01                            |
| 31.5                           | 5,547,314                                    | 120                                   | 0.0000         | 1.0000        | 89.95                            |
| 32.5                           | 5,524,319                                    | 10,553                                | 0.0019         | 0.9981        | 89.95                            |
| 33.5                           | 5,401,398                                    | 4,109                                 | 0.0008         | 0.9992        | 89.78                            |
| 34.5                           | 5,296,024                                    | 1,345                                 | 0.0003         | 0.9997        | 89.71                            |
| 35.5                           | 4,303,475                                    | 4,346                                 | 0.0010         | 0.9990        | 89.69                            |
| 36.5                           | 3,512,460                                    | 3,456                                 | 0.0010         | 0.9990        | 89.60                            |
| 37.5                           | 3,444,221                                    | 5,100                                 | 0.0015         | 0.9985        | 89.51                            |
| 38.5                           | 3,323,961                                    | 4,925                                 | 0.0015         | 0.9985        | 89.38                            |

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 2,689,978                                    | 5,780                                 | 0.0021                    | 0.9979        | 89.25                            |  |
| 40.5                           | 2,624,638                                    | 3,684                                 | 0.0014                    | 0.9986        | 89.05                            |  |
| 41.5                           | 2,610,016                                    | 3,483                                 | 0.0013                    | 0.9987        | 88.93                            |  |
| 42.5                           | 2,594,133                                    | 8,919                                 | 0.0034                    | 0.9966        | 88.81                            |  |
| 43.5                           | 2,546,405                                    | 780                                   | 0.0003                    | 0.9997        | 88.50                            |  |
| 44.5                           | 770,786                                      | 119                                   | 0.0002                    | 0.9998        | 88.48                            |  |
| 45.5                           | 769,290                                      | 2,262                                 | 0.0029                    | 0.9971        | 88.46                            |  |
| 46.5                           | 640,649                                      | 141                                   | 0.0002                    | 0.9998        | 88.20                            |  |
| 47.5                           | 626,006                                      | 39                                    | 0.0001                    | 0.9999        | 88.18                            |  |
| 48.5                           | 625,724                                      | 15                                    | 0.0000                    | 1.0000        | 88.18                            |  |
| 49.5                           | 608,383                                      | 144                                   | 0.0002                    | 0.9998        | 88.18                            |  |
| 50.5                           | 601,752                                      | 189                                   | 0.0003                    | 0.9997        | 88.16                            |  |
| 51.5                           | 584,213                                      | 977                                   | 0.0017                    | 0.9983        | 88.13                            |  |
| 52.5                           | 581,105                                      | 19,060                                | 0.0328                    | 0.9672        | 87.98                            |  |
| 53.5                           | 549,235                                      | 563                                   | 0.0010                    | 0.9990        | 85.10                            |  |
| 54.5                           | 539,301                                      | 27                                    | 0.0001                    | 0.9999        | 85.01                            |  |
| 55.5                           | 467,941                                      | 274                                   | 0.0006                    | 0.9994        | 85.00                            |  |
| 56.5                           | 462,112                                      | 14,115                                | 0.0305                    | 0.9695        | 84.95                            |  |
| 57.5                           | 374,198                                      | 1,199                                 | 0.0032                    | 0.9968        | 82.36                            |  |
| 58.5                           | 371,096                                      | 8,755                                 | 0.0236                    | 0.9764        | 82.10                            |  |
| 59.5                           | 341,081                                      | 4,516                                 | 0.0132                    | 0.9868        | 80.16                            |  |
| 60.5                           | 326,068                                      | 905                                   | 0.0028                    | 0.9972        | 79.10                            |  |
| 61.5                           | 323,987                                      | 9                                     | 0.0000                    | 1.0000        | 78.88                            |  |
| 62.5                           | 320,774                                      | 78,762                                | 0.2455                    | 0.7545        | 78.88                            |  |
| 63.5                           | 238,500                                      | 1,003                                 | 0.0042                    | 0.9958        | 59.51                            |  |
| 64.5                           | 332,999                                      | 1,608                                 | 0.0048                    | 0.9952        | 59.26                            |  |
| 65.5                           | 322,752                                      | 32                                    | 0.0001                    | 0.9999        | 58.97                            |  |
| 66.5                           | 14,293                                       | 3                                     | 0.0002                    | 0.9998        | 58.97                            |  |
| 67.5                           | 11,860                                       | 3                                     | 0.0002                    | 0.9998        | 58.95                            |  |
| 68.5                           | 11,857                                       | 403                                   | 0.0340                    | 0.9660        | 58.94                            |  |
| 69.5                           | 11,371                                       | 397                                   | 0.0349                    | 0.9651        | 56.93                            |  |
| 70.5                           | 10,974                                       | 214                                   | 0.0195                    | 0.9805        | 54.95                            |  |
| 71.5                           | 10,760                                       | 37                                    | 0.0034                    | 0.9966        | 53.88                            |  |
| 72.5                           | 10,302                                       | 520                                   | 0.0504                    | 0.9496        | 53.69                            |  |
| 73.5                           | 8,768  | 137                                   | 0.0156                    | 0.9844        | 50.98                            |  |
| 74.5                           | 8,172  |                                       | 0.0000                    | 1.0000        | 50.19                            |  |
| 75.5                           | 8,105  |                                       | 0.0000                    | 1.0000        | 50.19                            |  |
| 76.5                           | 3,149  |                                       | 0.0000                    | 1.0000        | 50.19                            |  |
| 77.5                           | 3,149  | 22                                    | 0.0069                    | 0.9931        | 50.19                            |  |
| 78.5                           | 3,127  | 3                                     | 0.0011                    | 0.9989        | 49.84                            |  |

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 3,124  | 2                                     | 0.0007                    | 0.9993        | 49.79                            |  |
| 80.5                           | 3,122  | 288                                   | 0.0923                    | 0.9077        | 49.75                            |  |
| 81.5                           | 2,787  | 313                                   | 0.1122                    | 0.8878        | 45.16                            |  |
| 82.5                           | 2,474  | 271                                   | 0.1096                    | 0.8904        | 40.09                            |  |
| 83.5                           | 2,203  | 17                                    | 0.0076                    | 0.9924        | 35.70                            |  |
| 84.5                           | 1,434  |                                       | 0.0000                    | 1.0000        | 35.43                            |  |
| 85.5                           | 662  |                                       | 0.0000                    | 1.0000        | 35.43                            |  |
| 86.5                           |  |                                       |                           |               | 35.43                            |  |

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014

EXPERIENCE BAND 1995-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 4,961,700                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 5,123,001                                    | 5,392                                 | 0.0011         | 0.9989        | 100.00                           |
| 1.5                            | 4,733,706                                    | 68                                    | 0.0000         | 1.0000        | 99.89                            |
| 2.5                            | 4,535,561                                    | 1,478                                 | 0.0003         | 0.9997        | 99.89                            |
| 3.5                            | 2,037,202                                    | 16,697                                | 0.0082         | 0.9918        | 99.86                            |
| 4.5                            | 2,055,431                                    | 2,717                                 | 0.0013         | 0.9987        | 99.04                            |
| 5.5                            | 2,070,168                                    |                                       | 0.0000         | 1.0000        | 98.91                            |
| 6.5                            | 2,120,916                                    |                                       | 0.0000         | 1.0000        | 98.91                            |
| 7.5                            | 2,006,578                                    | 111                                   | 0.0001         | 0.9999        | 98.91                            |
| 8.5                            | 1,990,491                                    | 986                                   | 0.0005         | 0.9995        | 98.91                            |
| 9.5                            | 2,020,814                                    | 4                                     | 0.0000         | 1.0000        | 98.86                            |
| 10.5                           | 2,032,631                                    | 33,171                                | 0.0163         | 0.9837        | 98.86                            |
| 11.5                           | 1,996,544                                    | 143                                   | 0.0001         | 0.9999        | 97.24                            |
| 12.5                           | 2,012,228                                    | 1,244                                 | 0.0006         | 0.9994        | 97.24                            |
| 13.5                           | 2,123,895                                    | 120,748                               | 0.0569         | 0.9431        | 97.18                            |
| 14.5                           | 2,099,825                                    | 917                                   | 0.0004         | 0.9996        | 91.65                            |
| 15.5                           | 3,090,465                                    | 1,737                                 | 0.0006         | 0.9994        | 91.61                            |
| 16.5                           | 3,716,581                                    | 733                                   | 0.0002         | 0.9998        | 91.56                            |
| 17.5                           | 3,738,217                                    | 831                                   | 0.0002         | 0.9998        | 91.54                            |
| 18.5                           | 3,198,284                                    | 2,543                                 | 0.0008         | 0.9992        | 91.52                            |
| 19.5                           | 3,807,097                                    |                                       | 0.0000         | 1.0000        | 91.45                            |
| 20.5                           | 3,581,358                                    | 33,521                                | 0.0094         | 0.9906        | 91.45                            |
| 21.5                           | 3,328,659                                    | 52                                    | 0.0000         | 1.0000        | 90.59                            |
| 22.5                           | 3,318,156                                    | 2                                     | 0.0000         | 1.0000        | 90.59                            |
| 23.5                           | 3,429,215                                    | 179                                   | 0.0001         | 0.9999        | 90.59                            |
| 24.5                           | 5,206,201                                    | 97,568                                | 0.0187         | 0.9813        | 90.59                            |
| 25.5                           | 5,092,042                                    |                                       | 0.0000         | 1.0000        | 88.89                            |
| 26.5                           | 5,169,961                                    | 31                                    | 0.0000         | 1.0000        | 88.89                            |
| 27.5                           | 5,149,760                                    | 169                                   | 0.0000         | 1.0000        | 88.89                            |
| 28.5                           | 5,130,177                                    | 682                                   | 0.0001         | 0.9999        | 88.89                            |
| 29.5                           | 5,015,387                                    | 1,874                                 | 0.0004         | 0.9996        | 88.87                            |
| 30.5                           | 4,930,255                                    | 1,521                                 | 0.0003         | 0.9997        | 88.84                            |
| 31.5                           | 4,927,710                                    | 120                                   | 0.0000         | 1.0000        | 88.81                            |
| 32.5                           | 4,907,721                                    | 219                                   | 0.0000         | 1.0000        | 88.81                            |
| 33.5                           | 4,807,903                                    | 1,209                                 | 0.0003         | 0.9997        | 88.81                            |
| 34.5                           | 4,715,935                                    | 498                                   | 0.0001         | 0.9999        | 88.78                            |
| 35.5                           | 3,795,632                                    | 13                                    | 0.0000         | 1.0000        | 88.78                            |
| 36.5                           | 3,015,220                                    | 50                                    | 0.0000         | 1.0000        | 88.78                            |
| 37.5                           | 3,034,865                                    | 1,176                                 | 0.0004         | 0.9996        | 88.77                            |
| 38.5                           | 2,920,481                                    | 4,275                                 | 0.0015         | 0.9985        | 88.74                            |



KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 2,319,513                                    | 3,536                                 | 0.0015                    | 0.9985        | 88.61                            |  |
| 40.5                           | 2,263,587                                    | 3,657                                 | 0.0016                    | 0.9984        | 88.47                            |  |
| 41.5                           | 2,250,607                                    | 28                                    | 0.0000                    | 1.0000        | 88.33                            |  |
| 42.5                           | 2,242,582                                    | 1,328                                 | 0.0006                    | 0.9994        | 88.33                            |  |
| 43.5                           | 2,219,878                                    | 776                                   | 0.0003                    | 0.9997        | 88.28                            |  |
| 44.5                           | 445,551                                      | 16                                    | 0.0000                    | 1.0000        | 88.25                            |  |
| 45.5                           | 444,078                                      | 2,262                                 | 0.0051                    | 0.9949        | 88.24                            |  |
| 46.5                           | 625,883                                      | 4                                     | 0.0000                    | 1.0000        | 87.79                            |  |
| 47.5                           | 614,674                                      | 24                                    | 0.0000                    | 1.0000        | 87.79                            |  |
| 48.5                           | 613,347                                      | 15                                    | 0.0000                    | 1.0000        | 87.79                            |  |
| 49.5                           | 594,819                                      | 135                                   | 0.0002                    | 0.9998        | 87.79                            |  |
| 50.5                           | 586,577                                      | 10                                    | 0.0000                    | 1.0000        | 87.77                            |  |
| 51.5                           | 569,311                                      | 244                                   | 0.0004                    | 0.9996        | 87.77                            |  |
| 52.5                           | 567,535                                      | 19,001                                | 0.0335                    | 0.9665        | 87.73                            |  |
| 53.5                           | 537,657                                      | 559                                   | 0.0010                    | 0.9990        | 84.79                            |  |
| 54.5                           | 528,374                                      | 27                                    | 0.0001                    | 0.9999        | 84.70                            |  |
| 55.5                           | 457,108                                      | 57                                    | 0.0001                    | 0.9999        | 84.70                            |  |
| 56.5                           | 458,747                                      | 14,115                                | 0.0308                    | 0.9692        | 84.69                            |  |
| 57.5                           | 370,833                                      | 1,175                                 | 0.0032                    | 0.9968        | 82.08                            |  |
| 58.5                           | 367,755                                      | 8,750                                 | 0.0238                    | 0.9762        | 81.82                            |  |
| 59.5                           | 337,745                                      | 4,510                                 | 0.0134                    | 0.9866        | 79.88                            |  |
| 60.5                           | 322,738                                      | 902                                   | 0.0028                    | 0.9972        | 78.81                            |  |
| 61.5                           | 320,740                                      | 6                                     | 0.0000                    | 1.0000        | 78.59                            |  |
| 62.5                           | 317,535                                      | 78,762                                | 0.2480                    | 0.7520        | 78.59                            |  |
| 63.5                           | 235,261                                      | 1,003                                 | 0.0043                    | 0.9957        | 59.10                            |  |
| 64.5                           | 330,820                                      | 1,608                                 | 0.0049                    | 0.9951        | 58.84                            |  |
| 65.5                           | 321,660                                      | 32                                    | 0.0001                    | 0.9999        | 58.56                            |  |
| 66.5                           | 14,293                                       | 3                                     | 0.0002                    | 0.9998        | 58.55                            |  |
| 67.5                           | 11,860                                       | 3                                     | 0.0002                    | 0.9998        | 58.54                            |  |
| 68.5                           | 11,857                                       | 403                                   | 0.0340                    | 0.9660        | 58.52                            |  |
| 69.5                           | 11,371                                       | 397                                   | 0.0349                    | 0.9651        | 56.53                            |  |
| 70.5                           | 10,974                                       | 214                                   | 0.0195                    | 0.9805        | 54.56                            |  |
| 71.5                           | 10,760                                       | 37                                    | 0.0034                    | 0.9966        | 53.50                            |  |
| 72.5                           | 10,302                                       | 520                                   | 0.0504                    | 0.9496        | 53.31                            |  |
| 73.5                           | 8,768  | 137                                   | 0.0156                    | 0.9844        | 50.62                            |  |
| 74.5                           | 8,172  |                                       | 0.0000                    | 1.0000        | 49.84                            |  |
| 75.5                           | 8,105  |                                       | 0.0000                    | 1.0000        | 49.84                            |  |
| 76.5                           | 3,149  |                                       | 0.0000                    | 1.0000        | 49.83                            |  |
| 77.5                           | 3,149  | 22                                    | 0.0069                    | 0.9931        | 49.83                            |  |
| 78.5                           | 3,127  | 3                                     | 0.0011                    | 0.9989        | 49.49                            |  |

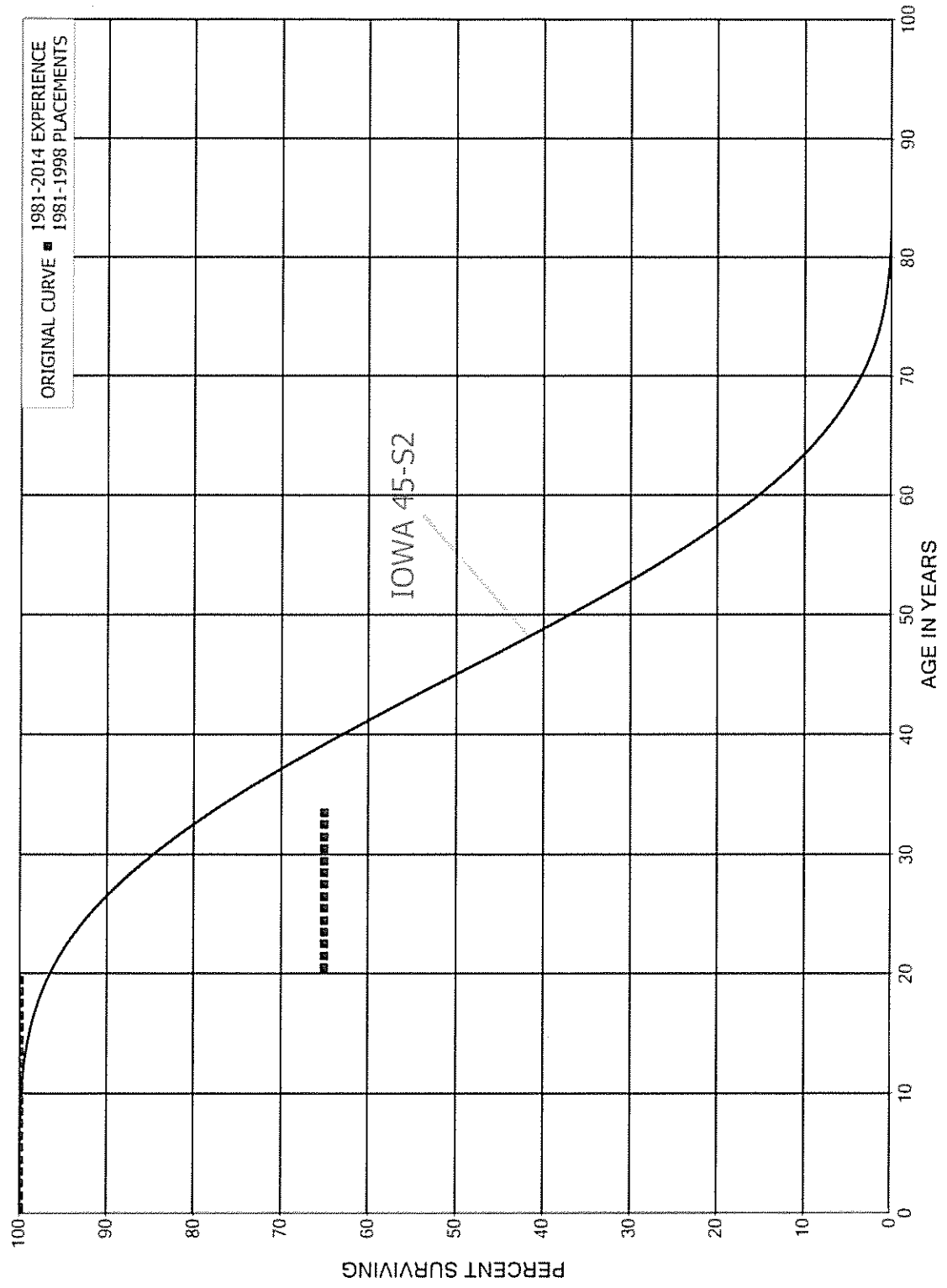
KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 3,124  | 2                                     | 0.0007                    | 0.9993        | 49.44                            |  |
| 80.5                           | 3,122  | 288                                   | 0.0923                    | 0.9077        | 49.40                            |  |
| 81.5                           | 2,787  | 313                                   | 0.1122                    | 0.8878        | 44.84                            |  |
| 82.5                           | 2,474  | 271                                   | 0.1096                    | 0.8904        | 39.81                            |  |
| 83.5                           | 2,203  | 17                                    | 0.0076                    | 0.9924        | 35.45                            |  |
| 84.5                           | 1,434  |                                       | 0.0000                    | 1.0000        | 35.18                            |  |
| 85.5                           | 662  |                                       | 0.0000                    | 1.0000        | 35.18                            |  |
| 86.5                           |  |                                       |                           |               | 35.18                            |  |

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 ACCOUNT 357 UNDERGROUND CONDUIT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



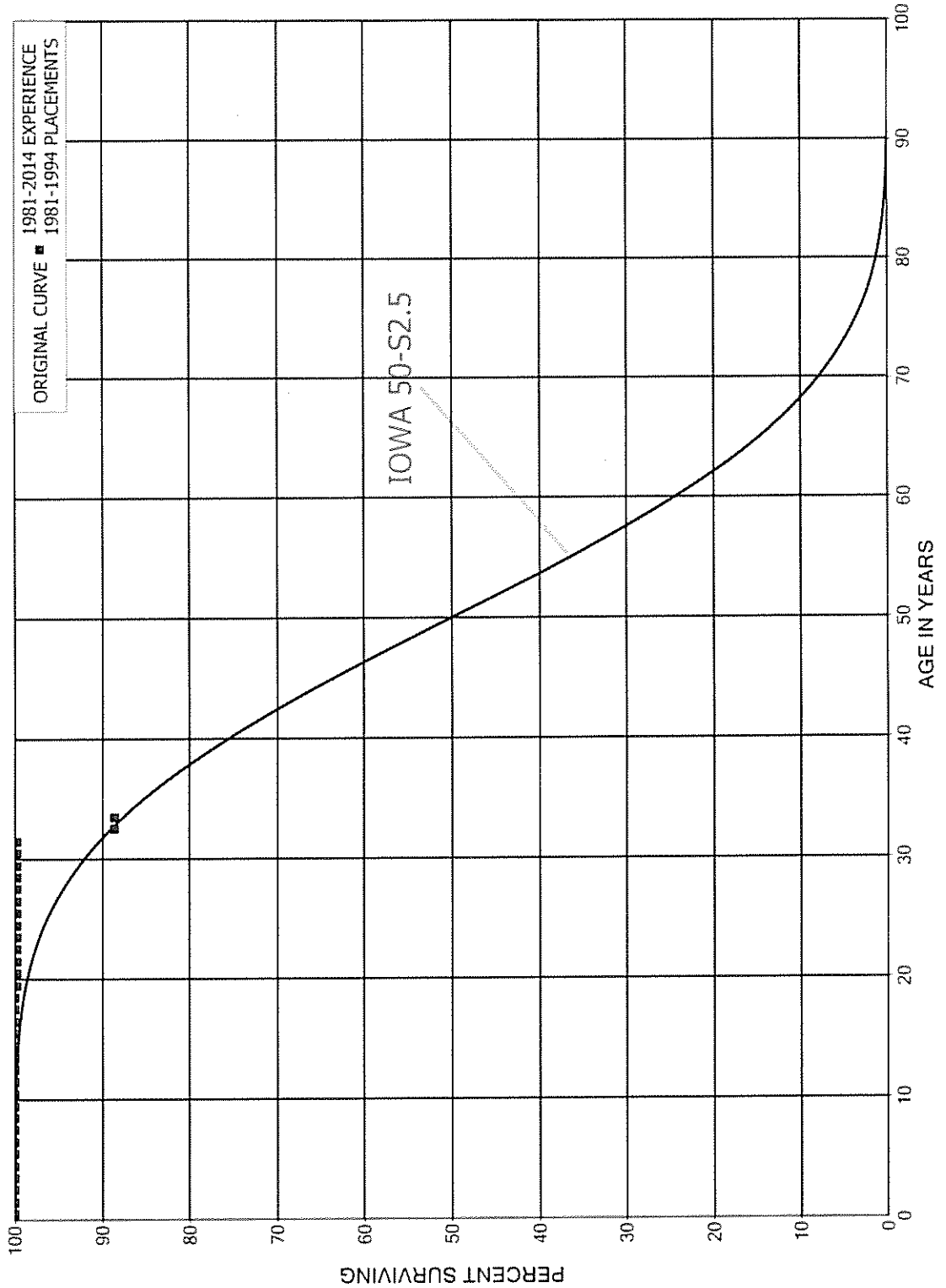
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1981-1998       |  |                                       | EXPERIENCE BAND 1981-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 13,708                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 22,944                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 19,465                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 19,465                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 19,465                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 19,465                                       | 6,796                                 | 0.3491                    | 0.6509        | 100.00                           |
| 20.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 21.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 22.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 23.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 24.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 25.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 26.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 27.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 28.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 29.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 30.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 31.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 32.5                           | 3,433  |                                       | 0.0000                    | 1.0000        | 65.09                            |
| 33.5                           |  |                                       |                           |               | 65.09                            |

KCP&L - GREATER MISSOURI OPERATIONS  
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 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



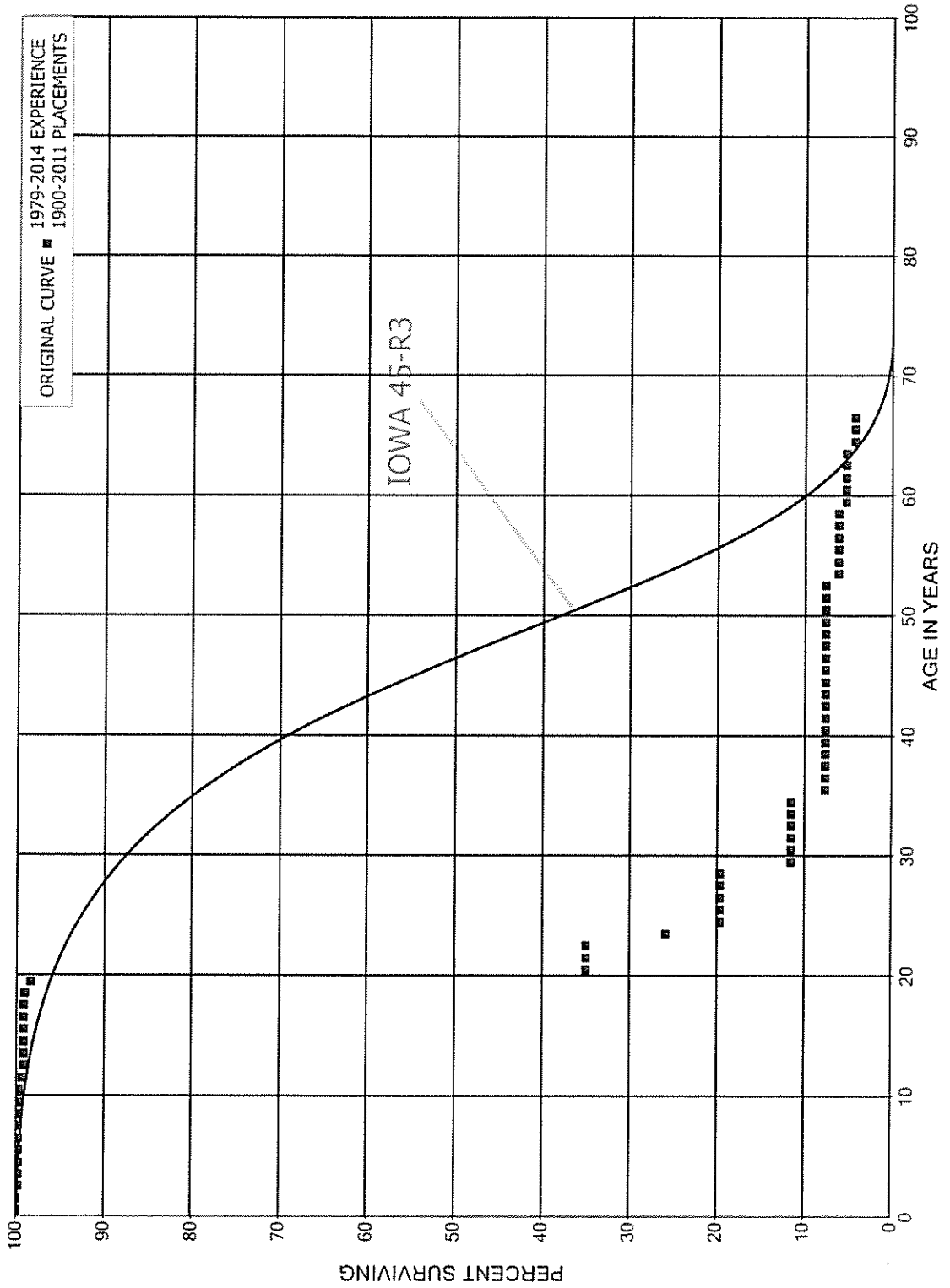
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1981-1994       |  |                                       | EXPERIENCE BAND 1981-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 31,692                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 31,692                                       | 75                                    | 0.0024                    | 0.9976        | 100.00                           |
| 19.5                           | 31,617                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 20.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 21.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 22.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 23.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 24.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 25.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 26.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 27.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 28.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 29.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 30.5                           | 31,025                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 31.5                           | 31,025                                       | 3,481                                 | 0.1122                    | 0.8878        | 99.76                            |
| 32.5                           | 27,544                                       |                                       | 0.0000                    | 1.0000        | 88.57                            |
| 33.5                           |  |                                       |                           |               | 88.57                            |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 2,545,427                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 2,545,427                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 2,538,992                                    | 8,268                                 | 0.0033         | 0.9967        | 100.00                           |
| 2.5                            | 2,528,791                                    |                                       | 0.0000         | 1.0000        | 99.67                            |
| 3.5                            | 2,488,979                                    |                                       | 0.0000         | 1.0000        | 99.67                            |
| 4.5                            | 2,487,170                                    |                                       | 0.0000         | 1.0000        | 99.67                            |
| 5.5                            | 2,485,107                                    |                                       | 0.0000         | 1.0000        | 99.67                            |
| 6.5                            | 2,109,312                                    |                                       | 0.0000         | 1.0000        | 99.67                            |
| 7.5                            | 2,044,295                                    |                                       | 0.0000         | 1.0000        | 99.67                            |
| 8.5                            | 2,044,295                                    |                                       | 0.0000         | 1.0000        | 99.67                            |
| 9.5                            | 1,875,849                                    | 51                                    | 0.0000         | 1.0000        | 99.67                            |
| 10.5                           | 1,875,798                                    | 8,148                                 | 0.0043         | 0.9957        | 99.67                            |
| 11.5                           | 1,867,650                                    | 2,021                                 | 0.0011         | 0.9989        | 99.24                            |
| 12.5                           | 1,866,503                                    |                                       | 0.0000         | 1.0000        | 99.13                            |
| 13.5                           | 1,862,288                                    |                                       | 0.0000         | 1.0000        | 99.13                            |
| 14.5                           | 1,802,514                                    |                                       | 0.0000         | 1.0000        | 99.13                            |
| 15.5                           | 1,829,653                                    |                                       | 0.0000         | 1.0000        | 99.13                            |
| 16.5                           | 949,601                                      |                                       | 0.0000         | 1.0000        | 99.13                            |
| 17.5                           | 802,968                                      | 874                                   | 0.0011         | 0.9989        | 99.13                            |
| 18.5                           | 245,278                                      | 1,676                                 | 0.0068         | 0.9932        | 99.02                            |
| 19.5                           | 53,014                                       | 34,182                                | 0.6448         | 0.3552        | 98.35                            |
| 20.5                           | 18,832                                       |                                       | 0.0000         | 1.0000        | 34.94                            |
| 21.5                           | 11,161                                       |                                       | 0.0000         | 1.0000        | 34.94                            |
| 22.5                           | 11,161                                       | 2,891                                 | 0.2590         | 0.7410        | 34.94                            |
| 23.5                           | 14,474                                       | 3,502                                 | 0.2420         | 0.7580        | 25.89                            |
| 24.5                           | 10,972                                       |                                       | 0.0000         | 1.0000        | 19.62                            |
| 25.5                           | 10,972                                       |                                       | 0.0000         | 1.0000        | 19.62                            |
| 26.5                           | 10,972                                       |                                       | 0.0000         | 1.0000        | 19.62                            |
| 27.5                           | 11,216                                       |                                       | 0.0000         | 1.0000        | 19.62                            |
| 28.5                           | 13,827                                       | 5,728                                 | 0.4143         | 0.5857        | 19.62                            |
| 29.5                           | 8,099  |                                       | 0.0000         | 1.0000        | 11.49                            |
| 30.5                           | 8,099  |                                       | 0.0000         | 1.0000        | 11.49                            |
| 31.5                           | 8,475  |                                       | 0.0000         | 1.0000        | 11.49                            |
| 32.5                           | 11,154                                       |                                       | 0.0000         | 1.0000        | 11.49                            |
| 33.5                           | 11,154                                       |                                       | 0.0000         | 1.0000        | 11.49                            |
| 34.5                           | 6,870  | 2,297                                 | 0.3344         | 0.6656        | 11.49                            |
| 35.5                           | 4,573  |                                       | 0.0000         | 1.0000        | 7.65                             |
| 36.5                           | 4,573  |                                       | 0.0000         | 1.0000        | 7.65                             |
| 37.5                           | 4,089  |                                       | 0.0000         | 1.0000        | 7.65                             |
| 38.5                           | 4,089  |                                       | 0.0000         | 1.0000        | 7.65                             |



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2011       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,089  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 40.5                           | 4,089  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 41.5                           | 4,089  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 42.5                           | 4,089  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 43.5                           | 4,089  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 44.5                           | 4,089  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 45.5                           | 1,410  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 46.5                           | 1,411  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 47.5                           | 1,411  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 48.5                           | 1,411  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 49.5                           | 1,411  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 50.5                           | 1,411  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 51.5                           | 1,411  |                                       | 0.0000                    | 1.0000        | 7.65                             |
| 52.5                           | 1,411  | 271                                   | 0.1922                    | 0.8078        | 7.65                             |
| 53.5                           | 1,349  |                                       | 0.0000                    | 1.0000        | 6.18                             |
| 54.5                           | 1,349  |                                       | 0.0000                    | 1.0000        | 6.18                             |
| 55.5                           | 1,349  |                                       | 0.0000                    | 1.0000        | 6.18                             |
| 56.5                           | 1,349  |                                       | 0.0000                    | 1.0000        | 6.18                             |
| 57.5                           | 1,349  |                                       | 0.0000                    | 1.0000        | 6.18                             |
| 58.5                           | 1,349  | 205                                   | 0.1523                    | 0.8477        | 6.18                             |
| 59.5                           | 1,143  |                                       | 0.0000                    | 1.0000        | 5.24                             |
| 60.5                           | 1,143  |                                       | 0.0000                    | 1.0000        | 5.24                             |
| 61.5                           | 1,143  |                                       | 0.0000                    | 1.0000        | 5.24                             |
| 62.5                           | 1,143  |                                       | 0.0000                    | 1.0000        | 5.24                             |
| 63.5                           | 899  | 162                                   | 0.1801                    | 0.8199        | 5.24                             |
| 64.5                           | 585  |                                       | 0.0000                    | 1.0000        | 4.30                             |
| 65.5                           | 585  |                                       | 0.0000                    | 1.0000        | 4.30                             |
| 66.5                           | 376  | 376                                   | 1.0000                    |               | 4.30                             |
| 67.5                           |  |                                       |                           |               |                                  |
| 68.5                           |  |                                       |                           |               |                                  |
| 69.5                           |  |                                       |                           |               |                                  |
| 70.5                           |  |                                       |                           |               |                                  |
| 71.5                           |  |                                       |                           |               |                                  |
| 72.5                           |  |                                       |                           |               |                                  |
| 73.5                           |  |                                       |                           |               |                                  |
| 74.5                           |  |                                       |                           |               |                                  |
| 75.5                           |  |                                       |                           |               |                                  |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           |  |                                       |                           |               |                                  |
| 78.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |

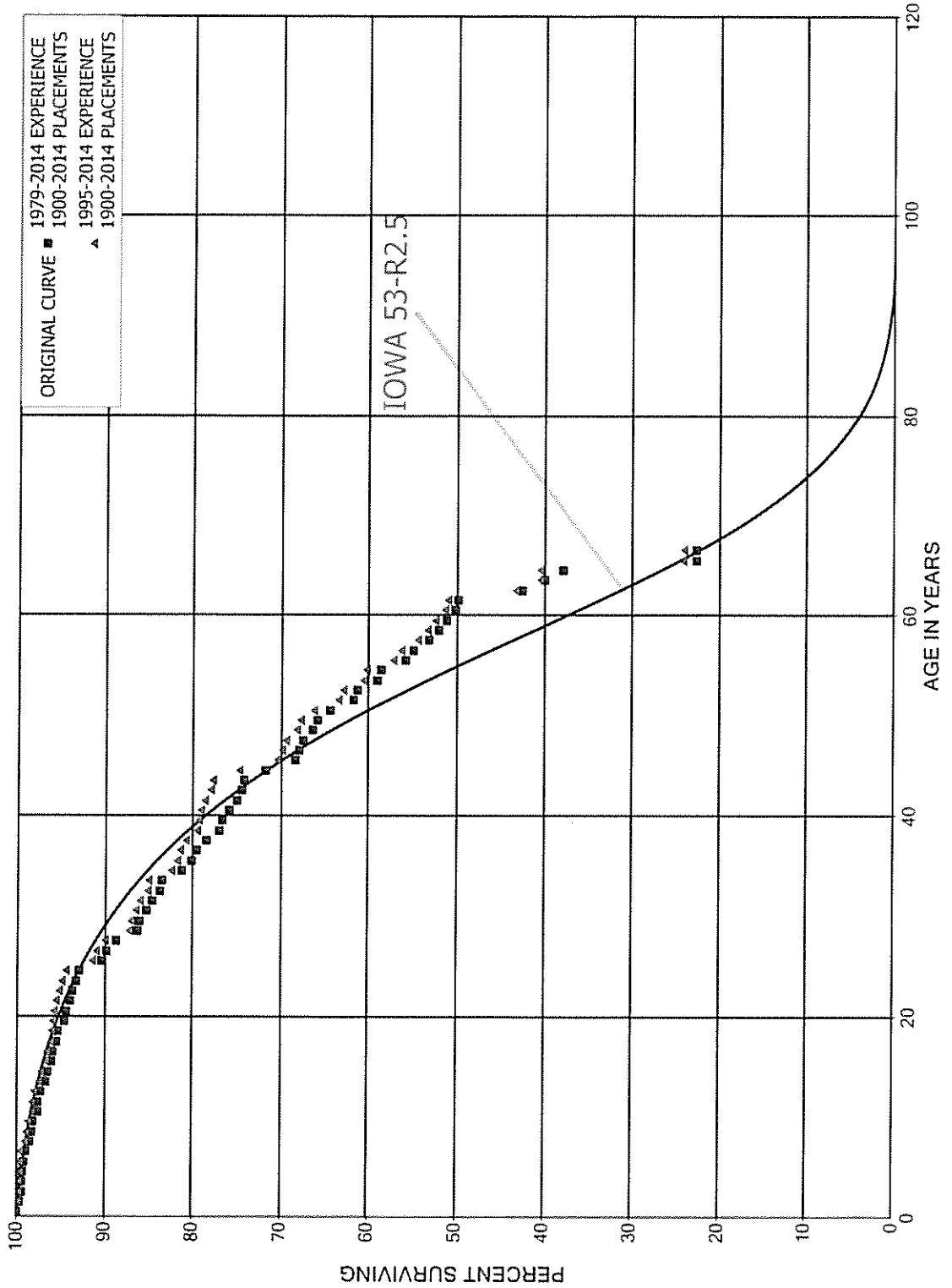
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2011       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 80.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 81.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 82.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 83.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 84.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 85.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 86.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 87.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 88.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 89.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 90.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 91.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 92.5                           | 30,796                                       |                                       | 0.0000                    |               |                                  |
| 93.5                           | 30,796                                       | 15,398                                | 0.5000                    |               |                                  |
| 94.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 95.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 96.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 97.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 98.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 99.5                           | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 100.5                          | 15,398                                       |                                       | 0.0000                    |               |                                  |
| 101.5                          |  |                                       |                           |               |                                  |

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 ACCOUNT 362 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 63,724,364                                   | 17,423                                | 0.0003         | 0.9997        | 100.00                           |
| 0.5                            | 59,918,307                                   | 233,773                               | 0.0039         | 0.9961        | 99.97                            |
| 1.5                            | 51,406,769                                   | 82,325                                | 0.0016         | 0.9984        | 99.58                            |
| 2.5                            | 47,714,252                                   | 29,133                                | 0.0006         | 0.9994        | 99.42                            |
| 3.5                            | 40,201,063                                   | 23,096                                | 0.0006         | 0.9994        | 99.36                            |
| 4.5                            | 37,882,812                                   | 57,157                                | 0.0015         | 0.9985        | 99.31                            |
| 5.5                            | 36,881,783                                   | 64,178                                | 0.0017         | 0.9983        | 99.16                            |
| 6.5                            | 33,030,543                                   | 173,394                               | 0.0052         | 0.9948        | 98.98                            |
| 7.5                            | 33,368,799                                   | 43,194                                | 0.0013         | 0.9987        | 98.46                            |
| 8.5                            | 33,127,765                                   | 64,340                                | 0.0019         | 0.9981        | 98.34                            |
| 9.5                            | 30,717,023                                   | 167,919                               | 0.0055         | 0.9945        | 98.14                            |
| 10.5                           | 30,908,844                                   | 7,444                                 | 0.0002         | 0.9998        | 97.61                            |
| 11.5                           | 29,270,174                                   | 74,225                                | 0.0025         | 0.9975        | 97.58                            |
| 12.5                           | 28,355,213                                   | 181,880                               | 0.0064         | 0.9936        | 97.34                            |
| 13.5                           | 27,579,828                                   | 48,366                                | 0.0018         | 0.9982        | 96.71                            |
| 14.5                           | 25,634,987                                   | 122,079                               | 0.0048         | 0.9952        | 96.54                            |
| 15.5                           | 25,256,035                                   | 37,860                                | 0.0015         | 0.9985        | 96.08                            |
| 16.5                           | 24,185,561                                   | 102,472                               | 0.0042         | 0.9958        | 95.94                            |
| 17.5                           | 23,465,218                                   | 31,543                                | 0.0013         | 0.9987        | 95.53                            |
| 18.5                           | 20,607,950                                   | 173,721                               | 0.0084         | 0.9916        | 95.40                            |
| 19.5                           | 19,354,736                                   | 42,017                                | 0.0022         | 0.9978        | 94.60                            |
| 20.5                           | 18,878,218                                   | 83,061                                | 0.0044         | 0.9956        | 94.40                            |
| 21.5                           | 16,660,003                                   | 52,471                                | 0.0031         | 0.9969        | 93.98                            |
| 22.5                           | 16,212,619                                   | 62,038                                | 0.0038         | 0.9962        | 93.68                            |
| 23.5                           | 15,416,006                                   | 71,869                                | 0.0047         | 0.9953        | 93.33                            |
| 24.5                           | 14,319,428                                   | 393,086                               | 0.0275         | 0.9725        | 92.89                            |
| 25.5                           | 12,221,357                                   | 64,167                                | 0.0053         | 0.9947        | 90.34                            |
| 26.5                           | 11,135,342                                   | 139,563                               | 0.0125         | 0.9875        | 89.87                            |
| 27.5                           | 10,813,851                                   | 292,686                               | 0.0271         | 0.9729        | 88.74                            |
| 28.5                           | 9,707,840                                    | 34,392                                | 0.0035         | 0.9965        | 86.34                            |
| 29.5                           | 9,431,274                                    | 76,655                                | 0.0081         | 0.9919        | 86.03                            |
| 30.5                           | 9,411,931                                    | 75,184                                | 0.0080         | 0.9920        | 85.33                            |
| 31.5                           | 8,964,864                                    | 98,985                                | 0.0110         | 0.9890        | 84.65                            |
| 32.5                           | 8,066,969                                    | 23,658                                | 0.0029         | 0.9971        | 83.72                            |
| 33.5                           | 7,498,371                                    | 192,041                               | 0.0256         | 0.9744        | 83.47                            |
| 34.5                           | 6,947,833                                    | 100,868                               | 0.0145         | 0.9855        | 81.33                            |
| 35.5                           | 6,380,943                                    | 42,086                                | 0.0066         | 0.9934        | 80.15                            |
| 36.5                           | 6,275,611                                    | 91,932                                | 0.0146         | 0.9854        | 79.62                            |
| 37.5                           | 5,509,287                                    | 99,049                                | 0.0180         | 0.9820        | 78.46                            |
| 38.5                           | 5,210,352                                    | 20,311                                | 0.0039         | 0.9961        | 77.05                            |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,390,505                                    | 47,666                                | 0.0109                    | 0.9891        | 76.75                            |
| 40.5                           | 4,264,369                                    | 44,834                                | 0.0105                    | 0.9895        | 75.91                            |
| 41.5                           | 4,008,103                                    | 32,334                                | 0.0081                    | 0.9919        | 75.12                            |
| 42.5                           | 3,680,310                                    | 10,745                                | 0.0029                    | 0.9971        | 74.51                            |
| 43.5                           | 3,221,220                                    | 105,269                               | 0.0327                    | 0.9673        | 74.29                            |
| 44.5                           | 2,793,943                                    | 134,722                               | 0.0482                    | 0.9518        | 71.86                            |
| 45.5                           | 2,448,145                                    | 16,158                                | 0.0066                    | 0.9934        | 68.40                            |
| 46.5                           | 2,075,278                                    | 11,932                                | 0.0057                    | 0.9943        | 67.95                            |
| 47.5                           | 1,942,039                                    | 32,127                                | 0.0165                    | 0.9835        | 67.56                            |
| 48.5                           | 1,873,798                                    | 16,218                                | 0.0087                    | 0.9913        | 66.44                            |
| 49.5                           | 1,800,658                                    | 38,749                                | 0.0215                    | 0.9785        | 65.86                            |
| 50.5                           | 1,681,713                                    | 70,637                                | 0.0420                    | 0.9580        | 64.45                            |
| 51.5                           | 1,505,968                                    | 10,773                                | 0.0072                    | 0.9928        | 61.74                            |
| 52.5                           | 1,368,945                                    | 50,574                                | 0.0369                    | 0.9631        | 61.30                            |
| 53.5                           | 1,280,215                                    | 7,986                                 | 0.0062                    | 0.9938        | 59.03                            |
| 54.5                           | 1,197,091                                    | 57,704                                | 0.0482                    | 0.9518        | 58.67                            |
| 55.5                           | 1,116,302                                    | 17,422                                | 0.0156                    | 0.9844        | 55.84                            |
| 56.5                           | 1,057,465                                    | 35,093                                | 0.0332                    | 0.9668        | 54.97                            |
| 57.5                           | 931,890                                      | 18,387                                | 0.0197                    | 0.9803        | 53.14                            |
| 58.5                           | 783,661                                      | 13,088                                | 0.0167                    | 0.9833        | 52.09                            |
| 59.5                           | 749,058                                      | 15,121                                | 0.0202                    | 0.9798        | 51.22                            |
| 60.5                           | 708,618                                      | 5,122                                 | 0.0072                    | 0.9928        | 50.19                            |
| 61.5                           | 594,001                                      | 87,233                                | 0.1469                    | 0.8531        | 49.83                            |
| 62.5                           | 505,862                                      | 30,991                                | 0.0613                    | 0.9387        | 42.51                            |
| 63.5                           | 406,173                                      | 21,105                                | 0.0520                    | 0.9480        | 39.90                            |
| 64.5                           | 347,735                                      | 139,693                               | 0.4017                    | 0.5983        | 37.83                            |
| 65.5                           | 207,159                                      | 116                                   | 0.0006                    | 0.9994        | 22.63                            |
| 66.5                           | 48,082                                       | 89                                    | 0.0019                    | 0.9981        | 22.62                            |
| 67.5                           | 42,290                                       |                                       | 0.0000                    | 1.0000        | 22.58                            |
| 68.5                           | 40,834                                       | 307                                   | 0.0075                    | 0.9925        | 22.58                            |
| 69.5                           | 40,396                                       | 1,044                                 | 0.0259                    | 0.9741        | 22.41                            |
| 70.5                           | 39,297                                       |                                       | 0.0000                    | 1.0000        | 21.83                            |
| 71.5                           | 39,153                                       | 19,032                                | 0.4861                    | 0.5139        | 21.83                            |
| 72.5                           | 19,460                                       | 770                                   | 0.0396                    | 0.9604        | 11.22                            |
| 73.5                           | 18,629                                       | 176                                   | 0.0094                    | 0.9906        | 10.77                            |
| 74.5                           | 18,453                                       |                                       | 0.0000                    | 1.0000        | 10.67                            |
| 75.5                           | 18,453                                       | 1,412                                 | 0.0765                    | 0.9235        | 10.67                            |
| 76.5                           | 16,222                                       |                                       | 0.0000                    | 1.0000        | 9.86                             |
| 77.5                           | 19,126                                       | 1,561                                 | 0.0816                    | 0.9184        | 9.86                             |
| 78.5                           | 44,675                                       | 1                                     | 0.0000                    | 1.0000        | 9.05                             |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 44,674                                       |                                       | 0.0000                    | 1.0000        | 9.05                             |
| 80.5                           | 44,674                                       |                                       | 0.0000                    | 1.0000        | 9.05                             |
| 81.5                           | 72,529                                       |                                       | 0.0000                    | 1.0000        | 9.05                             |
| 82.5                           | 62,693                                       |                                       | 0.0000                    | 1.0000        | 9.05                             |
| 83.5                           | 62,110                                       | 2,904                                 | 0.0468                    | 0.9532        | 9.05                             |
| 84.5                           | 59,206                                       |                                       | 0.0000                    | 1.0000        | 8.63                             |
| 85.5                           | 59,206                                       |                                       | 0.0000                    | 1.0000        | 8.63                             |
| 86.5                           | 57,078                                       | 627                                   | 0.0110                    | 0.9890        | 8.63                             |
| 87.5                           | 56,451                                       |                                       | 0.0000                    | 1.0000        | 8.53                             |
| 88.5                           | 56,451                                       |                                       | 0.0000                    | 1.0000        | 8.53                             |
| 89.5                           | 56,451                                       |                                       | 0.0000                    | 1.0000        | 8.53                             |
| 90.5                           | 56,451                                       |                                       | 0.0000                    | 1.0000        | 8.53                             |
| 91.5                           | 56,451                                       | 446                                   | 0.0079                    | 0.9921        | 8.53                             |
| 92.5                           | 54,637                                       |                                       | 0.0000                    | 1.0000        | 8.47                             |
| 93.5                           | 54,637                                       | 17,100                                | 0.3130                    | 0.6870        | 8.47                             |
| 94.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 5.82                             |
| 95.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 5.82                             |
| 96.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 5.82                             |
| 97.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 5.82                             |
| 98.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 5.82                             |
| 99.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 5.82                             |
| 100.5                          | 27,855                                       |                                       | 0.0000                    | 1.0000        | 5.82                             |
| 101.5                          |  |                                       |                           |               | 5.82                             |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1995-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 49,237,840                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 45,702,278                                   | 164,820                               | 0.0036         | 0.9964        | 100.00                           |
| 1.5                            | 37,940,400                                   | 42,789                                | 0.0011         | 0.9989        | 99.64                            |
| 2.5                            | 34,359,874                                   | 8,409                                 | 0.0002         | 0.9998        | 99.53                            |
| 3.5                            | 26,571,784                                   | 19,170                                | 0.0007         | 0.9993        | 99.50                            |
| 4.5                            | 26,060,172                                   | 7,288                                 | 0.0003         | 0.9997        | 99.43                            |
| 5.5                            | 26,840,170                                   | 12,769                                | 0.0005         | 0.9995        | 99.40                            |
| 6.5                            | 24,096,303                                   | 127,475                               | 0.0053         | 0.9947        | 99.36                            |
| 7.5                            | 24,627,656                                   | 33,064                                | 0.0013         | 0.9987        | 98.83                            |
| 8.5                            | 25,181,899                                   | 37,042                                | 0.0015         | 0.9985        | 98.70                            |
| 9.5                            | 22,718,559                                   | 110,299                               | 0.0049         | 0.9951        | 98.55                            |
| 10.5                           | 22,719,676                                   | 3,535                                 | 0.0002         | 0.9998        | 98.07                            |
| 11.5                           | 20,774,813                                   | 54,025                                | 0.0026         | 0.9974        | 98.06                            |
| 12.5                           | 20,600,490                                   | 112,360                               | 0.0055         | 0.9945        | 97.80                            |
| 13.5                           | 20,178,847                                   | 45,783                                | 0.0023         | 0.9977        | 97.27                            |
| 14.5                           | 19,267,761                                   | 110,141                               | 0.0057         | 0.9943        | 97.05                            |
| 15.5                           | 19,270,324                                   | 19,538                                | 0.0010         | 0.9990        | 96.49                            |
| 16.5                           | 18,231,273                                   | 88,852                                | 0.0049         | 0.9951        | 96.40                            |
| 17.5                           | 18,167,669                                   | 22,372                                | 0.0012         | 0.9988        | 95.93                            |
| 18.5                           | 15,845,006                                   | 6,030                                 | 0.0004         | 0.9996        | 95.81                            |
| 19.5                           | 15,660,451                                   | 32,691                                | 0.0021         | 0.9979        | 95.77                            |
| 20.5                           | 15,122,209                                   | 29,301                                | 0.0019         | 0.9981        | 95.57                            |
| 21.5                           | 12,921,105                                   | 40,558                                | 0.0031         | 0.9969        | 95.39                            |
| 22.5                           | 12,392,963                                   | 52,614                                | 0.0042         | 0.9958        | 95.09                            |
| 23.5                           | 11,990,951                                   | 55,460                                | 0.0046         | 0.9954        | 94.68                            |
| 24.5                           | 11,175,566                                   | 354,020                               | 0.0317         | 0.9683        | 94.25                            |
| 25.5                           | 9,433,431                                    | 40,589                                | 0.0043         | 0.9957        | 91.26                            |
| 26.5                           | 8,721,040                                    | 100,791                               | 0.0116         | 0.9884        | 90.87                            |
| 27.5                           | 8,795,694                                    | 269,506                               | 0.0306         | 0.9694        | 89.82                            |
| 28.5                           | 7,683,673                                    | 15,798                                | 0.0021         | 0.9979        | 87.07                            |
| 29.5                           | 7,509,540                                    | 56,436                                | 0.0075         | 0.9925        | 86.89                            |
| 30.5                           | 7,204,471                                    | 29,671                                | 0.0041         | 0.9959        | 86.23                            |
| 31.5                           | 6,996,687                                    | 70,954                                | 0.0101         | 0.9899        | 85.88                            |
| 32.5                           | 6,265,688                                    | 15,978                                | 0.0026         | 0.9974        | 85.01                            |
| 33.5                           | 5,796,549                                    | 168,066                               | 0.0290         | 0.9710        | 84.79                            |
| 34.5                           | 5,366,303                                    | 47,997                                | 0.0089         | 0.9911        | 82.33                            |
| 35.5                           | 4,913,423                                    | 21,900                                | 0.0045         | 0.9955        | 81.60                            |
| 36.5                           | 4,861,104                                    | 34,598                                | 0.0071         | 0.9929        | 81.23                            |
| 37.5                           | 4,359,025                                    | 69,858                                | 0.0160         | 0.9840        | 80.65                            |
| 38.5                           | 4,276,858                                    | 10,614                                | 0.0025         | 0.9975        | 79.36                            |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,506,233                                    | 11,362                                | 0.0032                    | 0.9968        | 79.16                            |
| 40.5                           | 3,489,744                                    | 19,931                                | 0.0057                    | 0.9943        | 78.91                            |
| 41.5                           | 3,289,569                                    | 24,559                                | 0.0075                    | 0.9925        | 78.46                            |
| 42.5                           | 3,055,907                                    | 10,728                                | 0.0035                    | 0.9965        | 77.87                            |
| 43.5                           | 2,702,957                                    | 105,269                               | 0.0389                    | 0.9611        | 77.60                            |
| 44.5                           | 2,319,615                                    | 134,722                               | 0.0581                    | 0.9419        | 74.58                            |
| 45.5                           | 1,993,811                                    | 16,158                                | 0.0081                    | 0.9919        | 70.24                            |
| 46.5                           | 2,030,697                                    | 11,921                                | 0.0059                    | 0.9941        | 69.68                            |
| 47.5                           | 1,902,727                                    | 32,127                                | 0.0169                    | 0.9831        | 69.27                            |
| 48.5                           | 1,835,326                                    | 14,232                                | 0.0078                    | 0.9922        | 68.10                            |
| 49.5                           | 1,760,039                                    | 38,749                                | 0.0220                    | 0.9780        | 67.57                            |
| 50.5                           | 1,640,151                                    | 70,637                                | 0.0431                    | 0.9569        | 66.08                            |
| 51.5                           | 1,464,550                                    | 10,773                                | 0.0074                    | 0.9926        | 63.24                            |
| 52.5                           | 1,347,220                                    | 50,574                                | 0.0375                    | 0.9625        | 62.77                            |
| 53.5                           | 1,259,321                                    | 7,986                                 | 0.0063                    | 0.9937        | 60.41                            |
| 54.5                           | 1,176,373                                    | 57,088                                | 0.0485                    | 0.9515        | 60.03                            |
| 55.5                           | 1,096,200                                    | 17,422                                | 0.0159                    | 0.9841        | 57.12                            |
| 56.5                           | 1,036,664                                    | 35,093                                | 0.0339                    | 0.9661        | 56.21                            |
| 57.5                           | 911,089                                      | 18,387                                | 0.0202                    | 0.9798        | 54.31                            |
| 58.5                           | 763,267                                      | 13,088                                | 0.0171                    | 0.9829        | 53.21                            |
| 59.5                           | 728,664                                      | 15,121                                | 0.0208                    | 0.9792        | 52.30                            |
| 60.5                           | 688,224                                      | 5,122                                 | 0.0074                    | 0.9926        | 51.21                            |
| 61.5                           | 573,607                                      | 87,233                                | 0.1521                    | 0.8479        | 50.83                            |
| 62.5                           | 478,778                                      | 30,991                                | 0.0647                    | 0.9353        | 43.10                            |
| 63.5                           | 379,672                                      |                                       | 0.0000                    | 1.0000        | 40.31                            |
| 64.5                           | 342,339                                      | 139,355                               | 0.4071                    | 0.5929        | 40.31                            |
| 65.5                           | 202,101                                      | 116                                   | 0.0006                    | 0.9994        | 23.90                            |
| 66.5                           | 45,152                                       | 89                                    | 0.0020                    | 0.9980        | 23.89                            |
| 67.5                           | 39,360                                       |                                       | 0.0000                    | 1.0000        | 23.84                            |
| 68.5                           | 37,904                                       | 307                                   | 0.0081                    | 0.9919        | 23.84                            |
| 69.5                           | 37,466                                       | 1,044                                 | 0.0279                    | 0.9721        | 23.65                            |
| 70.5                           | 36,367                                       |                                       | 0.0000                    | 1.0000        | 22.99                            |
| 71.5                           | 36,223                                       | 19,032                                | 0.5254                    | 0.4746        | 22.99                            |
| 72.5                           | 19,460                                       | 770                                   | 0.0396                    | 0.9604        | 10.91                            |
| 73.5                           | 18,629                                       | 176                                   | 0.0094                    | 0.9906        | 10.48                            |
| 74.5                           | 18,453                                       |                                       | 0.0000                    | 1.0000        | 10.38                            |
| 75.5                           | 18,453                                       | 1,412                                 | 0.0765                    | 0.9235        | 10.38                            |
| 76.5                           | 16,222                                       |                                       | 0.0000                    | 1.0000        | 9.59                             |
| 77.5                           | 16,222                                       | 1,561                                 | 0.0962                    | 0.9038        | 9.59                             |
| 78.5                           | 13,916                                       | 1                                     | 0.0001                    | 0.9999        | 8.66                             |



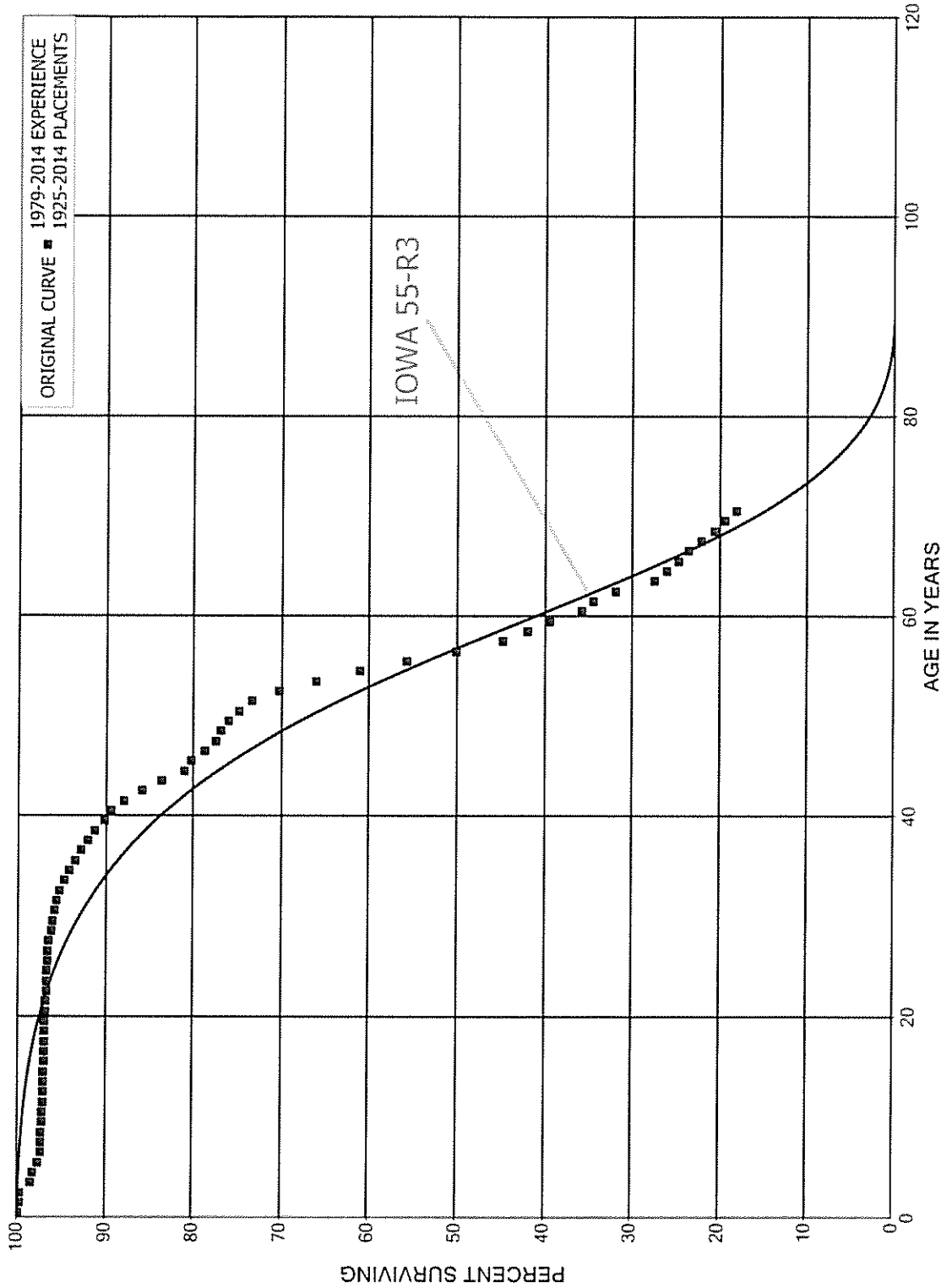
KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 13,915                                       |                                       | 0.0000                    | 1.0000        | 8.66                             |
| 80.5                           | 13,915                                       |                                       | 0.0000                    | 1.0000        | 8.66                             |
| 81.5                           | 41,770                                       |                                       | 0.0000                    | 1.0000        | 8.66                             |
| 82.5                           | 31,934                                       |                                       | 0.0000                    | 1.0000        | 8.66                             |
| 83.5                           | 31,351                                       |                                       | 0.0000                    | 1.0000        | 8.66                             |
| 84.5                           | 31,351                                       |                                       | 0.0000                    | 1.0000        | 8.66                             |
| 85.5                           | 31,351                                       |                                       | 0.0000                    | 1.0000        | 8.66                             |
| 86.5                           | 29,223                                       | 627                                   | 0.0215                    | 0.9785        | 8.66                             |
| 87.5                           | 28,596                                       |                                       | 0.0000                    | 1.0000        | 8.48                             |
| 88.5                           | 28,596                                       |                                       | 0.0000                    | 1.0000        | 8.48                             |
| 89.5                           | 28,596                                       |                                       | 0.0000                    | 1.0000        | 8.48                             |
| 90.5                           | 28,596                                       |                                       | 0.0000                    | 1.0000        | 8.48                             |
| 91.5                           | 28,596                                       | 446                                   | 0.0156                    | 0.9844        | 8.48                             |
| 92.5                           | 26,782                                       |                                       | 0.0000                    | 1.0000        | 8.34                             |
| 93.5                           | 26,782                                       | 17,100                                | 0.6385                    | 0.3615        | 8.34                             |
| 94.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 3.02                             |
| 95.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 3.02                             |
| 96.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 3.02                             |
| 97.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 3.02                             |
| 98.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 3.02                             |
| 99.5                           | 27,855                                       |                                       | 0.0000                    | 1.0000        | 3.02                             |
| 100.5                          | 27,855                                       |                                       | 0.0000                    | 1.0000        | 3.02                             |
| 101.5                          |  |                                       |                           |               | 3.02                             |

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 41,635,378                                   | 68,177                                | 0.0016         | 0.9984        | 100.00                           |
| 0.5                            | 38,682,325                                   | 87,466                                | 0.0023         | 0.9977        | 99.84                            |
| 1.5                            | 36,890,132                                   | 15,320                                | 0.0004         | 0.9996        | 99.61                            |
| 2.5                            | 34,965,856                                   | 422,261                               | 0.0121         | 0.9879        | 99.57                            |
| 3.5                            | 30,727,186                                   | 62,259                                | 0.0020         | 0.9980        | 98.37                            |
| 4.5                            | 28,613,590                                   | 175,917                               | 0.0061         | 0.9939        | 98.17                            |
| 5.5                            | 27,377,604                                   | 73,757                                | 0.0027         | 0.9973        | 97.56                            |
| 6.5                            | 23,772,370                                   | 749                                   | 0.0000         | 1.0000        | 97.30                            |
| 7.5                            | 22,915,696                                   | 9,769                                 | 0.0004         | 0.9996        | 97.30                            |
| 8.5                            | 22,442,717                                   | 13,170                                | 0.0006         | 0.9994        | 97.26                            |
| 9.5                            | 21,068,670                                   | 16,044                                | 0.0008         | 0.9992        | 97.20                            |
| 10.5                           | 20,577,294                                   | 7,108                                 | 0.0003         | 0.9997        | 97.13                            |
| 11.5                           | 20,143,661                                   | 1,195                                 | 0.0001         | 0.9999        | 97.09                            |
| 12.5                           | 19,572,095                                   | 10,294                                | 0.0005         | 0.9995        | 97.09                            |
| 13.5                           | 19,111,533                                   | 1,416                                 | 0.0001         | 0.9999        | 97.04                            |
| 14.5                           | 18,354,371                                   | 5,016                                 | 0.0003         | 0.9997        | 97.03                            |
| 15.5                           | 17,854,998                                   | 3,310                                 | 0.0002         | 0.9998        | 97.00                            |
| 16.5                           | 17,454,533                                   | 2,556                                 | 0.0001         | 0.9999        | 96.98                            |
| 17.5                           | 16,991,771                                   | 2,902                                 | 0.0002         | 0.9998        | 96.97                            |
| 18.5                           | 16,437,419                                   | 5,734                                 | 0.0003         | 0.9997        | 96.95                            |
| 19.5                           | 15,892,757                                   | 7,415                                 | 0.0005         | 0.9995        | 96.92                            |
| 20.5                           | 15,365,100                                   | 9,580                                 | 0.0006         | 0.9994        | 96.87                            |
| 21.5                           | 15,061,120                                   | 7,251                                 | 0.0005         | 0.9995        | 96.81                            |
| 22.5                           | 14,264,634                                   | 8,983                                 | 0.0006         | 0.9994        | 96.77                            |
| 23.5                           | 13,594,137                                   | 3,164                                 | 0.0002         | 0.9998        | 96.71                            |
| 24.5                           | 12,913,968                                   | 4,991                                 | 0.0004         | 0.9996        | 96.68                            |
| 25.5                           | 12,318,112                                   | 3,900                                 | 0.0003         | 0.9997        | 96.65                            |
| 26.5                           | 11,679,081                                   | 13,119                                | 0.0011         | 0.9989        | 96.62                            |
| 27.5                           | 10,904,903                                   | 33,465                                | 0.0031         | 0.9969        | 96.51                            |
| 28.5                           | 10,293,855                                   | 12,093                                | 0.0012         | 0.9988        | 96.21                            |
| 29.5                           | 9,758,981                                    | 22,333                                | 0.0023         | 0.9977        | 96.10                            |
| 30.5                           | 9,387,629                                    | 25,038                                | 0.0027         | 0.9973        | 95.88                            |
| 31.5                           | 8,952,852                                    | 31,792                                | 0.0036         | 0.9964        | 95.62                            |
| 32.5                           | 8,402,187                                    | 44,842                                | 0.0053         | 0.9947        | 95.28                            |
| 33.5                           | 7,654,273                                    | 52,719                                | 0.0069         | 0.9931        | 94.77                            |
| 34.5                           | 7,174,442                                    | 44,445                                | 0.0062         | 0.9938        | 94.12                            |
| 35.5                           | 6,766,513                                    | 52,334                                | 0.0077         | 0.9923        | 93.54                            |
| 36.5                           | 6,452,757                                    | 51,062                                | 0.0079         | 0.9921        | 92.81                            |
| 37.5                           | 5,954,582                                    | 54,854                                | 0.0092         | 0.9908        | 92.08                            |
| 38.5                           | 5,506,843                                    | 64,631                                | 0.0117         | 0.9883        | 91.23                            |

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L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 5,020,706                                    | 44,450                                | 0.0089                    | 0.9911        | 90.16                            |  |
| 40.5                           | 4,588,988                                    | 73,043                                | 0.0159                    | 0.9841        | 89.36                            |  |
| 41.5                           | 4,267,652                                    | 103,729                               | 0.0243                    | 0.9757        | 87.94                            |  |
| 42.5                           | 3,951,202                                    | 98,723                                | 0.0250                    | 0.9750        | 85.80                            |  |
| 43.5                           | 3,524,840                                    | 111,602                               | 0.0317                    | 0.9683        | 83.66                            |  |
| 44.5                           | 3,002,616                                    | 26,895                                | 0.0090                    | 0.9910        | 81.01                            |  |
| 45.5                           | 2,774,400                                    | 54,746                                | 0.0197                    | 0.9803        | 80.28                            |  |
| 46.5                           | 2,496,959                                    | 37,327                                | 0.0149                    | 0.9851        | 78.70                            |  |
| 47.5                           | 2,290,533                                    | 18,657                                | 0.0081                    | 0.9919        | 77.52                            |  |
| 48.5                           | 2,090,570                                    | 22,967                                | 0.0110                    | 0.9890        | 76.89                            |  |
| 49.5                           | 1,822,788                                    | 28,056                                | 0.0154                    | 0.9846        | 76.05                            |  |
| 50.5                           | 1,687,647                                    | 32,545                                | 0.0193                    | 0.9807        | 74.88                            |  |
| 51.5                           | 1,465,230                                    | 62,752                                | 0.0428                    | 0.9572        | 73.43                            |  |
| 52.5                           | 1,186,687                                    | 71,398                                | 0.0602                    | 0.9398        | 70.29                            |  |
| 53.5                           | 945,380                                      | 71,053                                | 0.0752                    | 0.9248        | 66.06                            |  |
| 54.5                           | 715,779                                      | 62,496                                | 0.0873                    | 0.9127        | 61.09                            |  |
| 55.5                           | 500,244                                      | 51,275                                | 0.1025                    | 0.8975        | 55.76                            |  |
| 56.5                           | 369,112                                      | 39,284                                | 0.1064                    | 0.8936        | 50.04                            |  |
| 57.5                           | 217,161                                      | 13,532                                | 0.0623                    | 0.9377        | 44.72                            |  |
| 58.5                           | 168,005                                      | 10,269                                | 0.0611                    | 0.9389        | 41.93                            |  |
| 59.5                           | 125,436                                      | 11,715                                | 0.0934                    | 0.9066        | 39.37                            |  |
| 60.5                           | 98,891                                       | 3,470                                 | 0.0351                    | 0.9649        | 35.69                            |  |
| 61.5                           | 84,122                                       | 6,331                                 | 0.0753                    | 0.9247        | 34.44                            |  |
| 62.5                           | 68,017                                       | 9,504                                 | 0.1397                    | 0.8603        | 31.85                            |  |
| 63.5                           | 52,837                                       | 2,867                                 | 0.0543                    | 0.9457        | 27.40                            |  |
| 64.5                           | 44,974                                       | 2,220                                 | 0.0494                    | 0.9506        | 25.91                            |  |
| 65.5                           | 36,331                                       | 1,711                                 | 0.0471                    | 0.9529        | 24.63                            |  |
| 66.5                           | 27,195                                       | 1,663                                 | 0.0612                    | 0.9388        | 23.47                            |  |
| 67.5                           | 18,926                                       | 1,280                                 | 0.0676                    | 0.9324        | 22.04                            |  |
| 68.5                           | 16,943                                       | 946                                   | 0.0558                    | 0.9442        | 20.54                            |  |
| 69.5                           | 15,496                                       | 1,043                                 | 0.0673                    | 0.9327        | 19.40                            |  |
| 70.5                           | 14,219                                       | 1,292                                 | 0.0908                    | 0.9092        | 18.09                            |  |
| 71.5                           | 12,745                                       | 705                                   | 0.0553                    | 0.9447        | 16.45                            |  |
| 72.5                           | 10,726                                       | 892                                   | 0.0832                    | 0.9168        | 15.54                            |  |
| 73.5                           | 9,442  | 880                                   | 0.0932                    | 0.9068        | 14.25                            |  |
| 74.5                           | 8,197  | 220                                   | 0.0268                    | 0.9732        | 12.92                            |  |
| 75.5                           | 7,372  | 175                                   | 0.0237                    | 0.9763        | 12.57                            |  |
| 76.5                           | 5,161  | 235                                   | 0.0455                    | 0.9545        | 12.27                            |  |
| 77.5                           | 2,965  | 173                                   | 0.0582                    | 0.9418        | 11.72                            |  |
| 78.5                           | 2,750  | 326                                   | 0.1187                    | 0.8813        | 11.03                            |  |

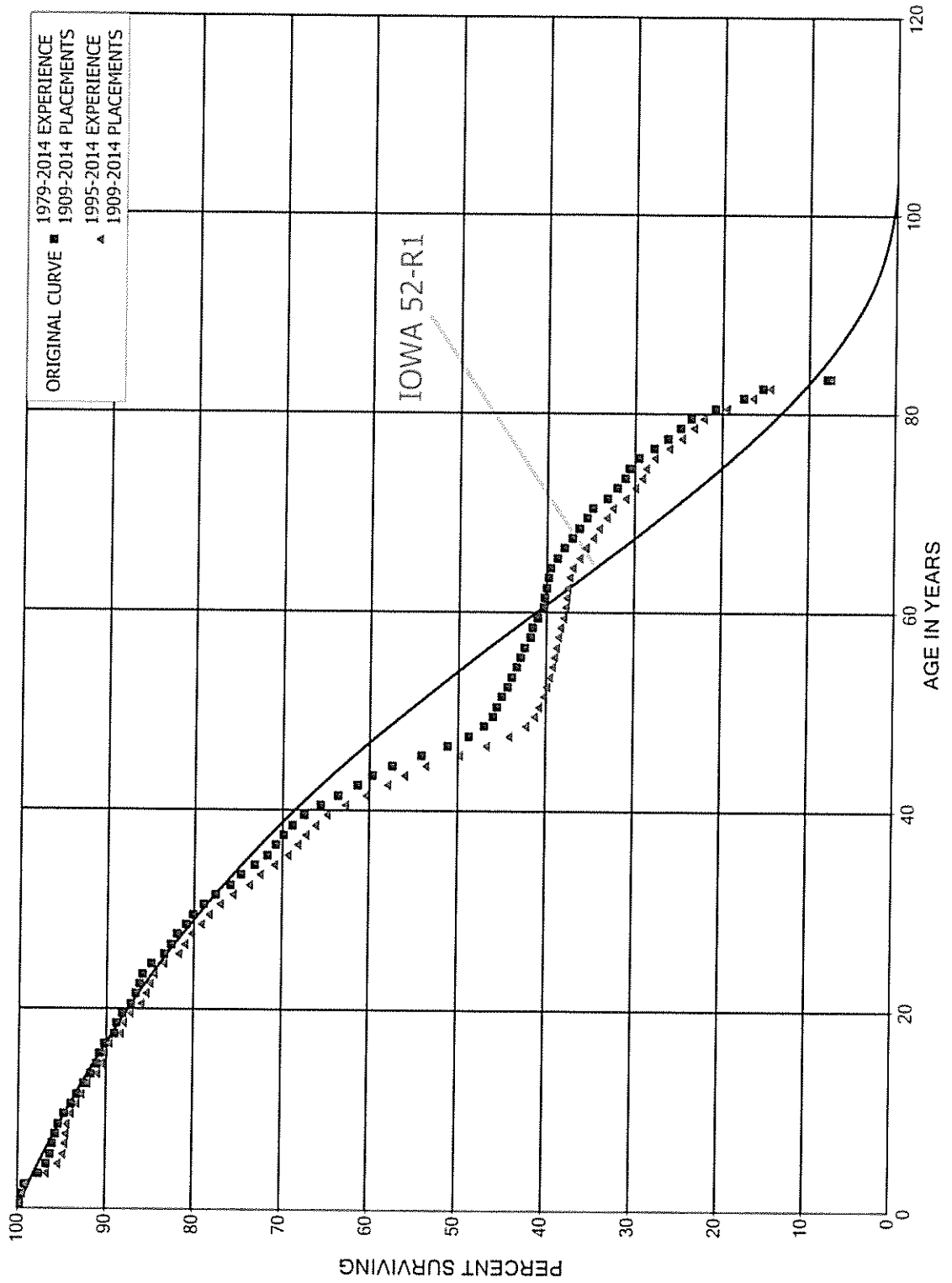
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 2,351  | 1,441                                 | 0.6127                    | 0.3873        | 9.72                             |  |
| 80.5                           | 881  | 698                                   | 0.7922                    | 0.2078        | 3.77                             |  |
| 81.5                           | 148  | 58                                    | 0.3892                    | 0.6108        | 0.78                             |  |
| 82.5                           | 41   |                                       | 0.0000                    | 1.0000        | 0.48                             |  |
| 83.5                           | 8  |                                       | 0.0000                    | 1.0000        | 0.48                             |  |
| 84.5                           |  |                                       |                           |               | 0.48                             |  |

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 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 32,754,179                                   | 84,978                                | 0.0026         | 0.9974        | 100.00                           |
| 0.5                            | 30,532,272                                   | 83,406                                | 0.0027         | 0.9973        | 99.74                            |
| 1.5                            | 29,862,953                                   | 85,616                                | 0.0029         | 0.9971        | 99.47                            |
| 2.5                            | 28,395,038                                   | 443,142                               | 0.0156         | 0.9844        | 99.18                            |
| 3.5                            | 26,831,413                                   | 242,980                               | 0.0091         | 0.9909        | 97.64                            |
| 4.5                            | 25,326,275                                   | 116,435                               | 0.0046         | 0.9954        | 96.75                            |
| 5.5                            | 24,300,793                                   | 65,611                                | 0.0027         | 0.9973        | 96.31                            |
| 6.5                            | 22,323,783                                   | 74,553                                | 0.0033         | 0.9967        | 96.05                            |
| 7.5                            | 21,634,575                                   | 77,820                                | 0.0036         | 0.9964        | 95.73                            |
| 8.5                            | 21,235,036                                   | 135,164                               | 0.0064         | 0.9936        | 95.38                            |
| 9.5                            | 19,771,654                                   | 173,397                               | 0.0088         | 0.9912        | 94.77                            |
| 10.5                           | 19,051,410                                   | 139,286                               | 0.0073         | 0.9927        | 93.94                            |
| 11.5                           | 18,697,754                                   | 140,491                               | 0.0075         | 0.9925        | 93.26                            |
| 12.5                           | 18,434,930                                   | 174,025                               | 0.0094         | 0.9906        | 92.56                            |
| 13.5                           | 18,104,297                                   | 116,032                               | 0.0064         | 0.9936        | 91.68                            |
| 14.5                           | 17,076,688                                   | 74,752                                | 0.0044         | 0.9956        | 91.09                            |
| 15.5                           | 16,583,234                                   | 91,173                                | 0.0055         | 0.9945        | 90.70                            |
| 16.5                           | 15,729,500                                   | 192,278                               | 0.0122         | 0.9878        | 90.20                            |
| 17.5                           | 15,072,812                                   | 48,323                                | 0.0032         | 0.9968        | 89.09                            |
| 18.5                           | 14,519,822                                   | 111,086                               | 0.0077         | 0.9923        | 88.81                            |
| 19.5                           | 14,028,561                                   | 151,518                               | 0.0108         | 0.9892        | 88.13                            |
| 20.5                           | 13,585,444                                   | 82,131                                | 0.0060         | 0.9940        | 87.18                            |
| 21.5                           | 13,233,730                                   | 64,858                                | 0.0049         | 0.9951        | 86.65                            |
| 22.5                           | 12,663,953                                   | 63,250                                | 0.0050         | 0.9950        | 86.23                            |
| 23.5                           | 12,236,741                                   | 139,946                               | 0.0114         | 0.9886        | 85.79                            |
| 24.5                           | 10,819,171                                   | 177,990                               | 0.0165         | 0.9835        | 84.81                            |
| 25.5                           | 10,028,282                                   | 89,989                                | 0.0090         | 0.9910        | 83.42                            |
| 26.5                           | 9,623,498                                    | 79,163                                | 0.0082         | 0.9918        | 82.67                            |
| 27.5                           | 9,126,173                                    | 112,469                               | 0.0123         | 0.9877        | 81.99                            |
| 28.5                           | 8,599,568                                    | 81,371                                | 0.0095         | 0.9905        | 80.98                            |
| 29.5                           | 8,135,963                                    | 122,574                               | 0.0151         | 0.9849        | 80.21                            |
| 30.5                           | 7,845,561                                    | 140,400                               | 0.0179         | 0.9821        | 79.00                            |
| 31.5                           | 7,451,851                                    | 156,291                               | 0.0210         | 0.9790        | 77.59                            |
| 32.5                           | 6,893,605                                    | 109,550                               | 0.0159         | 0.9841        | 75.96                            |
| 33.5                           | 6,343,726                                    | 134,398                               | 0.0212         | 0.9788        | 74.76                            |
| 34.5                           | 5,957,520                                    | 115,222                               | 0.0193         | 0.9807        | 73.17                            |
| 35.5                           | 5,584,706                                    | 83,813                                | 0.0150         | 0.9850        | 71.76                            |
| 36.5                           | 5,330,348                                    | 60,037                                | 0.0113         | 0.9887        | 70.68                            |
| 37.5                           | 4,842,826                                    | 73,887                                | 0.0153         | 0.9847        | 69.88                            |
| 38.5                           | 4,426,432                                    | 85,912                                | 0.0194         | 0.9806        | 68.82                            |

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1909-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 4,072,420                                    | 113,158                               | 0.0278                    | 0.9722        | 67.48                            |  |
| 40.5                           | 3,769,644                                    | 115,539                               | 0.0306                    | 0.9694        | 65.61                            |  |
| 41.5                           | 3,631,097                                    | 123,872                               | 0.0341                    | 0.9659        | 63.60                            |  |
| 42.5                           | 3,456,687                                    | 98,702                                | 0.0286                    | 0.9714        | 61.43                            |  |
| 43.5                           | 3,167,339                                    | 113,995                               | 0.0360                    | 0.9640        | 59.67                            |  |
| 44.5                           | 2,737,673                                    | 161,392                               | 0.0590                    | 0.9410        | 57.53                            |  |
| 45.5                           | 2,482,653                                    | 133,597                               | 0.0538                    | 0.9462        | 54.13                            |  |
| 46.5                           | 2,256,473                                    | 109,301                               | 0.0484                    | 0.9516        | 51.22                            |  |
| 47.5                           | 2,092,001                                    | 79,053                                | 0.0378                    | 0.9622        | 48.74                            |  |
| 48.5                           | 1,876,399                                    | 38,150                                | 0.0203                    | 0.9797        | 46.90                            |  |
| 49.5                           | 1,670,139                                    | 17,234                                | 0.0103                    | 0.9897        | 45.94                            |  |
| 50.5                           | 1,661,641                                    | 19,732                                | 0.0119                    | 0.9881        | 45.47                            |  |
| 51.5                           | 1,591,835                                    | 22,002                                | 0.0138                    | 0.9862        | 44.93                            |  |
| 52.5                           | 1,506,172                                    | 14,564                                | 0.0097                    | 0.9903        | 44.31                            |  |
| 53.5                           | 1,434,442                                    | 20,814                                | 0.0145                    | 0.9855        | 43.88                            |  |
| 54.5                           | 1,331,223                                    | 12,785                                | 0.0096                    | 0.9904        | 43.24                            |  |
| 55.5                           | 1,208,231                                    | 12,275                                | 0.0102                    | 0.9898        | 42.83                            |  |
| 56.5                           | 1,100,286                                    | 15,990                                | 0.0145                    | 0.9855        | 42.39                            |  |
| 57.5                           | 987,930                                      | 7,508                                 | 0.0076                    | 0.9924        | 41.78                            |  |
| 58.5                           | 916,222                                      | 12,022                                | 0.0131                    | 0.9869        | 41.46                            |  |
| 59.5                           | 858,591                                      | 14,236                                | 0.0166                    | 0.9834        | 40.92                            |  |
| 60.5                           | 808,922                                      | 2,150                                 | 0.0027                    | 0.9973        | 40.24                            |  |
| 61.5                           | 751,173                                      | 3,158                                 | 0.0042                    | 0.9958        | 40.13                            |  |
| 62.5                           | 701,023                                      | 3,497                                 | 0.0050                    | 0.9950        | 39.96                            |  |
| 63.5                           | 653,571                                      | 4,510                                 | 0.0069                    | 0.9931        | 39.76                            |  |
| 64.5                           | 594,381                                      | 10,966                                | 0.0184                    | 0.9816        | 39.49                            |  |
| 65.5                           | 493,079                                      | 9,843                                 | 0.0200                    | 0.9800        | 38.76                            |  |
| 66.5                           | 370,283                                      | 9,050                                 | 0.0244                    | 0.9756        | 37.99                            |  |
| 67.5                           | 321,144                                      | 6,413                                 | 0.0200                    | 0.9800        | 37.06                            |  |
| 68.5                           | 300,657                                      | 7,280                                 | 0.0242                    | 0.9758        | 36.32                            |  |
| 69.5                           | 286,333                                      | 5,993                                 | 0.0209                    | 0.9791        | 35.44                            |  |
| 70.5                           | 272,603                                      | 12,467                                | 0.0457                    | 0.9543        | 34.70                            |  |
| 71.5                           | 256,960                                      | 8,856                                 | 0.0345                    | 0.9655        | 33.11                            |  |
| 72.5                           | 242,656                                      | 6,739                                 | 0.0278                    | 0.9722        | 31.97                            |  |
| 73.5                           | 226,884                                      | 3,446                                 | 0.0152                    | 0.9848        | 31.08                            |  |
| 74.5                           | 213,189                                      | 7,669                                 | 0.0360                    | 0.9640        | 30.61                            |  |
| 75.5                           | 194,125                                      | 11,966                                | 0.0616                    | 0.9384        | 29.51                            |  |
| 76.5                           | 176,633                                      | 9,318                                 | 0.0528                    | 0.9472        | 27.69                            |  |
| 77.5                           | 73,088                                       | 4,180                                 | 0.0572                    | 0.9428        | 26.23                            |  |
| 78.5                           | 65,646                                       | 3,141                                 | 0.0478                    | 0.9522        | 24.73                            |  |



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1909-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 61,249                                       | 7,356                                 | 0.1201                    | 0.8799        | 23.54                            |  |
| 80.5                           | 53,426                                       | 8,416                                 | 0.1575                    | 0.8425        | 20.72                            |  |
| 81.5                           | 44,049                                       | 5,438                                 | 0.1235                    | 0.8765        | 17.45                            |  |
| 82.5                           | 34,833                                       | 16,909                                | 0.4854                    | 0.5146        | 15.30                            |  |
| 83.5                           | 15,659                                       | 1,908                                 | 0.1219                    | 0.8781        | 7.87                             |  |
| 84.5                           | 6,308  | 273                                   | 0.0433                    | 0.9567        | 6.91                             |  |
| 85.5                           | 2,031  | 376                                   | 0.1851                    | 0.8149        | 6.61                             |  |
| 86.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.39                             |  |
| 87.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.39                             |  |
| 88.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.39                             |  |
| 89.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.39                             |  |
| 90.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.39                             |  |
| 91.5                           | 1  | 1                                     | 1.0000                    |               | 5.39                             |  |
| 92.5                           |  |                                       |                           |               |                                  |  |

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L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2014

EXPERIENCE BAND 1995-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 21,841,696                                   | 78,600                                | 0.0036         | 0.9964        | 100.00                           |
| 0.5                            | 19,882,650                                   | 79,623                                | 0.0040         | 0.9960        | 99.64                            |
| 1.5                            | 19,199,587                                   | 63,266                                | 0.0033         | 0.9967        | 99.24                            |
| 2.5                            | 18,013,584                                   | 420,793                               | 0.0234         | 0.9766        | 98.91                            |
| 3.5                            | 16,640,276                                   | 233,388                               | 0.0140         | 0.9860        | 96.60                            |
| 4.5                            | 16,323,156                                   | 98,273                                | 0.0060         | 0.9940        | 95.25                            |
| 5.5                            | 15,953,373                                   | 36,748                                | 0.0023         | 0.9977        | 94.68                            |
| 6.5                            | 14,332,538                                   | 9,859                                 | 0.0007         | 0.9993        | 94.46                            |
| 7.5                            | 14,113,414                                   | 17,243                                | 0.0012         | 0.9988        | 94.39                            |
| 8.5                            | 14,059,728                                   | 69,846                                | 0.0050         | 0.9950        | 94.28                            |
| 9.5                            | 13,335,302                                   | 95,774                                | 0.0072         | 0.9928        | 93.81                            |
| 10.5                           | 12,936,202                                   | 77,687                                | 0.0060         | 0.9940        | 93.13                            |
| 11.5                           | 13,044,351                                   | 93,277                                | 0.0072         | 0.9928        | 92.58                            |
| 12.5                           | 13,130,204                                   | 146,483                               | 0.0112         | 0.9888        | 91.91                            |
| 13.5                           | 13,125,501                                   | 79,061                                | 0.0060         | 0.9940        | 90.89                            |
| 14.5                           | 12,306,148                                   | 39,907                                | 0.0032         | 0.9968        | 90.34                            |
| 15.5                           | 12,049,592                                   | 74,486                                | 0.0062         | 0.9938        | 90.05                            |
| 16.5                           | 11,255,720                                   | 169,506                               | 0.0151         | 0.9849        | 89.49                            |
| 17.5                           | 11,016,219                                   | 34,067                                | 0.0031         | 0.9969        | 88.14                            |
| 18.5                           | 10,764,146                                   | 101,838                               | 0.0095         | 0.9905        | 87.87                            |
| 19.5                           | 10,554,108                                   | 139,650                               | 0.0132         | 0.9868        | 87.04                            |
| 20.5                           | 10,256,869                                   | 74,006                                | 0.0072         | 0.9928        | 85.89                            |
| 21.5                           | 9,982,604                                    | 53,093                                | 0.0053         | 0.9947        | 85.27                            |
| 22.5                           | 9,452,869                                    | 50,296                                | 0.0053         | 0.9947        | 84.81                            |
| 23.5                           | 9,137,702                                    | 112,562                               | 0.0123         | 0.9877        | 84.36                            |
| 24.5                           | 8,106,579                                    | 161,950                               | 0.0200         | 0.9800        | 83.32                            |
| 25.5                           | 7,453,243                                    | 67,066                                | 0.0090         | 0.9910        | 81.66                            |
| 26.5                           | 7,183,692                                    | 64,524                                | 0.0090         | 0.9910        | 80.92                            |
| 27.5                           | 6,777,549                                    | 95,784                                | 0.0141         | 0.9859        | 80.20                            |
| 28.5                           | 6,433,030                                    | 69,891                                | 0.0109         | 0.9891        | 79.06                            |
| 29.5                           | 6,169,757                                    | 98,289                                | 0.0159         | 0.9841        | 78.21                            |
| 30.5                           | 5,923,587                                    | 110,782                               | 0.0187         | 0.9813        | 76.96                            |
| 31.5                           | 5,617,373                                    | 138,799                               | 0.0247         | 0.9753        | 75.52                            |
| 32.5                           | 5,211,800                                    | 90,580                                | 0.0174         | 0.9826        | 73.65                            |
| 33.5                           | 4,772,387                                    | 107,345                               | 0.0225         | 0.9775        | 72.37                            |
| 34.5                           | 4,524,119                                    | 101,439                               | 0.0224         | 0.9776        | 70.75                            |
| 35.5                           | 4,297,973                                    | 70,530                                | 0.0164         | 0.9836        | 69.16                            |
| 36.5                           | 4,176,282                                    | 50,993                                | 0.0122         | 0.9878        | 68.02                            |
| 37.5                           | 3,839,712                                    | 65,310                                | 0.0170         | 0.9830        | 67.19                            |
| 38.5                           | 3,533,589                                    | 73,268                                | 0.0207         | 0.9793        | 66.05                            |

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1909-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 3,321,542                                    | 107,804                               | 0.0325                    | 0.9675        | 64.68                            |  |
| 40.5                           | 3,093,143                                    | 110,886                               | 0.0358                    | 0.9642        | 62.58                            |  |
| 41.5                           | 2,900,762                                    | 120,441                               | 0.0415                    | 0.9585        | 60.34                            |  |
| 42.5                           | 2,793,631                                    | 93,047                                | 0.0333                    | 0.9667        | 57.83                            |  |
| 43.5                           | 2,559,758                                    | 109,572                               | 0.0428                    | 0.9572        | 55.91                            |  |
| 44.5                           | 2,197,212                                    | 157,892                               | 0.0719                    | 0.9281        | 53.51                            |  |
| 45.5                           | 2,041,154                                    | 129,933                               | 0.0637                    | 0.9363        | 49.67                            |  |
| 46.5                           | 1,928,019                                    | 107,244                               | 0.0556                    | 0.9444        | 46.51                            |  |
| 47.5                           | 1,820,002                                    | 77,646                                | 0.0427                    | 0.9573        | 43.92                            |  |
| 48.5                           | 1,604,032                                    | 36,952                                | 0.0230                    | 0.9770        | 42.05                            |  |
| 49.5                           | 1,372,852                                    | 16,080                                | 0.0117                    | 0.9883        | 41.08                            |  |
| 50.5                           | 1,287,684                                    | 16,537                                | 0.0128                    | 0.9872        | 40.60                            |  |
| 51.5                           | 1,227,047                                    | 12,129                                | 0.0099                    | 0.9901        | 40.08                            |  |
| 52.5                           | 1,161,730                                    | 8,391                                 | 0.0072                    | 0.9928        | 39.68                            |  |
| 53.5                           | 1,110,684                                    | 10,151                                | 0.0091                    | 0.9909        | 39.39                            |  |
| 54.5                           | 1,031,320                                    | 5,459                                 | 0.0053                    | 0.9947        | 39.03                            |  |
| 55.5                           | 928,398                                      | 4,754                                 | 0.0051                    | 0.9949        | 38.83                            |  |
| 56.5                           | 834,006                                      | 5,226                                 | 0.0063                    | 0.9937        | 38.63                            |  |
| 57.5                           | 857,371                                      | 4,167                                 | 0.0049                    | 0.9951        | 38.39                            |  |
| 58.5                           | 802,136                                      | 7,255                                 | 0.0090                    | 0.9910        | 38.20                            |  |
| 59.5                           | 750,574                                      | 5,395                                 | 0.0072                    | 0.9928        | 37.85                            |  |
| 60.5                           | 710,243                                      | 1,622                                 | 0.0023                    | 0.9977        | 37.58                            |  |
| 61.5                           | 654,666                                      | 2,686                                 | 0.0041                    | 0.9959        | 37.50                            |  |
| 62.5                           | 613,527                                      | 3,022                                 | 0.0049                    | 0.9951        | 37.34                            |  |
| 63.5                           | 573,549                                      | 4,346                                 | 0.0076                    | 0.9924        | 37.16                            |  |
| 64.5                           | 531,679                                      | 10,910                                | 0.0205                    | 0.9795        | 36.88                            |  |
| 65.5                           | 455,806                                      | 9,831                                 | 0.0216                    | 0.9784        | 36.12                            |  |
| 66.5                           | 370,059                                      | 9,050                                 | 0.0245                    | 0.9755        | 35.34                            |  |
| 67.5                           | 320,920                                      | 6,196                                 | 0.0193                    | 0.9807        | 34.48                            |  |
| 68.5                           | 300,616                                      | 7,280                                 | 0.0242                    | 0.9758        | 33.81                            |  |
| 69.5                           | 286,291                                      | 5,993                                 | 0.0209                    | 0.9791        | 32.99                            |  |
| 70.5                           | 272,561                                      | 12,433                                | 0.0456                    | 0.9544        | 32.30                            |  |
| 71.5                           | 256,952                                      | 8,849                                 | 0.0344                    | 0.9656        | 30.83                            |  |
| 72.5                           | 242,655                                      | 6,739                                 | 0.0278                    | 0.9722        | 29.77                            |  |
| 73.5                           | 226,883                                      | 3,446                                 | 0.0152                    | 0.9848        | 28.94                            |  |
| 74.5                           | 213,188                                      | 7,669                                 | 0.0360                    | 0.9640        | 28.50                            |  |
| 75.5                           | 194,124                                      | 11,966                                | 0.0616                    | 0.9384        | 27.47                            |  |
| 76.5                           | 176,632                                      | 9,318                                 | 0.0528                    | 0.9472        | 25.78                            |  |
| 77.5                           | 73,087                                       | 4,180                                 | 0.0572                    | 0.9428        | 24.42                            |  |
| 78.5                           | 65,645                                       | 3,141                                 | 0.0478                    | 0.9522        | 23.02                            |  |

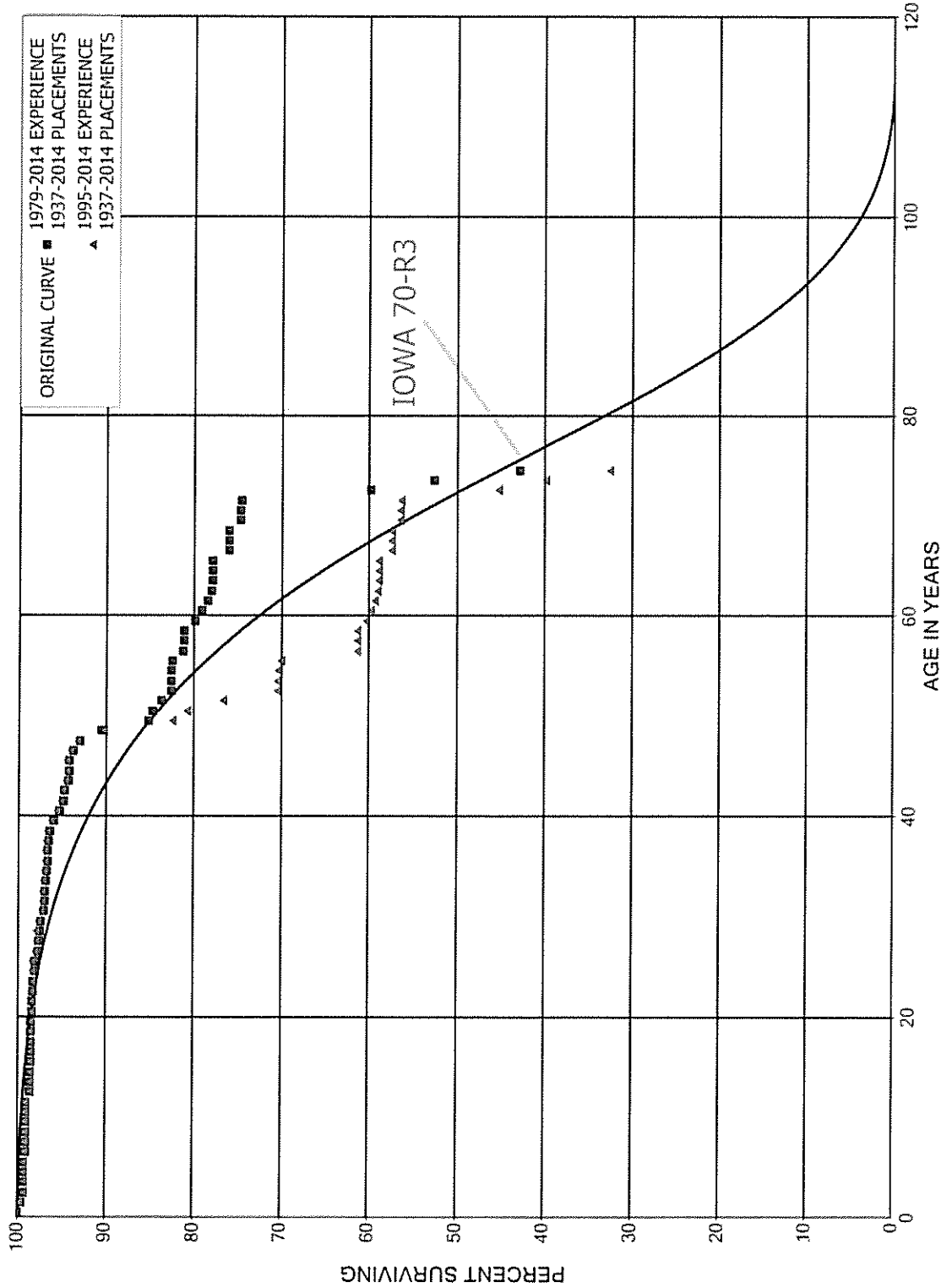
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1909-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 61,248                                       | 7,356                                 | 0.1201                    | 0.8799        | 21.92                            |  |
| 80.5                           | 53,425                                       | 8,416                                 | 0.1575                    | 0.8425        | 19.29                            |  |
| 81.5                           | 44,048                                       | 5,438                                 | 0.1235                    | 0.8765        | 16.25                            |  |
| 82.5                           | 34,832                                       | 16,909                                | 0.4854                    | 0.5146        | 14.24                            |  |
| 83.5                           | 15,658                                       | 1,908                                 | 0.1219                    | 0.8781        | 7.33                             |  |
| 84.5                           | 6,307  | 273                                   | 0.0433                    | 0.9567        | 6.44                             |  |
| 85.5                           | 2,031  | 376                                   | 0.1851                    | 0.8149        | 6.16                             |  |
| 86.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.02                             |  |
| 87.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.02                             |  |
| 88.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.02                             |  |
| 89.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.02                             |  |
| 90.5                           | 1  |                                       | 0.0000                    | 1.0000        | 5.02                             |  |
| 91.5                           | 1  | 1                                     | 1.0000                    |               | 5.02                             |  |
| 92.5                           |  |                                       |                           |               |                                  |  |

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 L&P JURISDICTION  
 ACCOUNT 366 UNDERGROUND CONDUIT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 9,783,540                                    | 5,173                                 | 0.0005         | 0.9995        | 100.00                           |
| 0.5                            | 9,231,046                                    | 35,950                                | 0.0039         | 0.9961        | 99.95                            |
| 1.5                            | 8,368,569                                    | 24,409                                | 0.0029         | 0.9971        | 99.56                            |
| 2.5                            | 8,081,846                                    | 1,605                                 | 0.0002         | 0.9998        | 99.27                            |
| 3.5                            | 7,834,743                                    | 343                                   | 0.0000         | 1.0000        | 99.25                            |
| 4.5                            | 7,364,260                                    | 175                                   | 0.0000         | 1.0000        | 99.24                            |
| 5.5                            | 7,180,690                                    | 9,644                                 | 0.0013         | 0.9987        | 99.24                            |
| 6.5                            | 7,074,735                                    | 105                                   | 0.0000         | 1.0000        | 99.11                            |
| 7.5                            | 6,935,360                                    | 850                                   | 0.0001         | 0.9999        | 99.11                            |
| 8.5                            | 6,788,638                                    | 157                                   | 0.0000         | 1.0000        | 99.09                            |
| 9.5                            | 6,375,287                                    | 92                                    | 0.0000         | 1.0000        | 99.09                            |
| 10.5                           | 5,994,226                                    | 985                                   | 0.0002         | 0.9998        | 99.09                            |
| 11.5                           | 5,519,285                                    | 24,646                                | 0.0045         | 0.9955        | 99.07                            |
| 12.5                           | 5,144,810                                    | 676                                   | 0.0001         | 0.9999        | 98.63                            |
| 13.5                           | 4,973,894                                    | 746                                   | 0.0001         | 0.9999        | 98.62                            |
| 14.5                           | 4,417,279                                    | 4,254                                 | 0.0010         | 0.9990        | 98.60                            |
| 15.5                           | 4,019,841                                    | 64                                    | 0.0000         | 1.0000        | 98.51                            |
| 16.5                           | 3,450,192                                    | 37                                    | 0.0000         | 1.0000        | 98.51                            |
| 17.5                           | 3,124,216                                    | 277                                   | 0.0001         | 0.9999        | 98.51                            |
| 18.5                           | 2,819,618                                    | 556                                   | 0.0002         | 0.9998        | 98.50                            |
| 19.5                           | 2,578,008                                    | 867                                   | 0.0003         | 0.9997        | 98.48                            |
| 20.5                           | 2,379,853                                    | 1,148                                 | 0.0005         | 0.9995        | 98.45                            |
| 21.5                           | 2,250,382                                    | 2,312                                 | 0.0010         | 0.9990        | 98.40                            |
| 22.5                           | 2,097,561                                    | 1,086                                 | 0.0005         | 0.9995        | 98.30                            |
| 23.5                           | 1,994,985                                    | 3,325                                 | 0.0017         | 0.9983        | 98.25                            |
| 24.5                           | 1,860,716                                    | 554                                   | 0.0003         | 0.9997        | 98.08                            |
| 25.5                           | 1,766,100                                    | 5,054                                 | 0.0029         | 0.9971        | 98.05                            |
| 26.5                           | 1,500,878                                    | 2,513                                 | 0.0017         | 0.9983        | 97.77                            |
| 27.5                           | 1,399,860                                    | 734                                   | 0.0005         | 0.9995        | 97.61                            |
| 28.5                           | 1,334,574                                    | 2,356                                 | 0.0018         | 0.9982        | 97.56                            |
| 29.5                           | 1,258,734                                    | 3,802                                 | 0.0030         | 0.9970        | 97.39                            |
| 30.5                           | 1,231,015                                    | 1,162                                 | 0.0009         | 0.9991        | 97.09                            |
| 31.5                           | 1,205,628                                    | 571                                   | 0.0005         | 0.9995        | 97.00                            |
| 32.5                           | 1,155,744                                    | 1,053                                 | 0.0009         | 0.9991        | 96.95                            |
| 33.5                           | 1,096,096                                    | 1,522                                 | 0.0014         | 0.9986        | 96.86                            |
| 34.5                           | 992,246                                      | 893                                   | 0.0009         | 0.9991        | 96.73                            |
| 35.5                           | 862,268                                      | 405                                   | 0.0005         | 0.9995        | 96.64                            |
| 36.5                           | 817,329                                      | 540                                   | 0.0007         | 0.9993        | 96.60                            |
| 37.5                           | 691,253                                      | 956                                   | 0.0014         | 0.9986        | 96.53                            |
| 38.5                           | 628,515                                      | 3,111                                 | 0.0050         | 0.9950        | 96.40                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1937-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 563,494                                      | 3,914                                 | 0.0069                    | 0.9931        | 95.92                            |  |
| 40.5                           | 532,176                                      | 2,108                                 | 0.0040                    | 0.9960        | 95.26                            |  |
| 41.5                           | 515,185                                      | 1,101                                 | 0.0021                    | 0.9979        | 94.88                            |  |
| 42.5                           | 467,674                                      | 1,926                                 | 0.0041                    | 0.9959        | 94.68                            |  |
| 43.5                           | 365,360                                      | 399                                   | 0.0011                    | 0.9989        | 94.29                            |  |
| 44.5                           | 317,573                                      | 157                                   | 0.0005                    | 0.9995        | 94.18                            |  |
| 45.5                           | 307,881                                      | 1,250                                 | 0.0041                    | 0.9959        | 94.14                            |  |
| 46.5                           | 234,578                                      | 1,894                                 | 0.0081                    | 0.9919        | 93.76                            |  |
| 47.5                           | 128,659                                      | 3,499                                 | 0.0272                    | 0.9728        | 93.00                            |  |
| 48.5                           | 60,518                                       | 3,510                                 | 0.0580                    | 0.9420        | 90.47                            |  |
| 49.5                           | 26,889                                       | 142                                   | 0.0053                    | 0.9947        | 85.22                            |  |
| 50.5                           | 26,279                                       | 320                                   | 0.0122                    | 0.9878        | 84.77                            |  |
| 51.5                           | 23,776                                       | 318                                   | 0.0134                    | 0.9866        | 83.74                            |  |
| 52.5                           | 22,889                                       |                                       | 0.0000                    | 1.0000        | 82.62                            |  |
| 53.5                           | 22,889                                       | 4                                     | 0.0002                    | 0.9998        | 82.62                            |  |
| 54.5                           | 22,885                                       | 14                                    | 0.0006                    | 0.9994        | 82.60                            |  |
| 55.5                           | 22,879                                       | 365                                   | 0.0160                    | 0.9840        | 82.56                            |  |
| 56.5                           | 21,781                                       | 25                                    | 0.0011                    | 0.9989        | 81.24                            |  |
| 57.5                           | 21,728                                       | 3                                     | 0.0001                    | 0.9999        | 81.15                            |  |
| 58.5                           | 21,722                                       | 328                                   | 0.0151                    | 0.9849        | 81.14                            |  |
| 59.5                           | 21,844                                       | 213                                   | 0.0098                    | 0.9902        | 79.91                            |  |
| 60.5                           | 21,586                                       | 158                                   | 0.0073                    | 0.9927        | 79.13                            |  |
| 61.5                           | 19,791                                       | 120                                   | 0.0061                    | 0.9939        | 78.55                            |  |
| 62.5                           | 19,671                                       | 19                                    | 0.0010                    | 0.9990        | 78.08                            |  |
| 63.5                           | 19,639                                       |                                       | 0.0000                    | 1.0000        | 78.00                            |  |
| 64.5                           | 19,639                                       | 12                                    | 0.0006                    | 0.9994        | 78.00                            |  |
| 65.5                           | 19,627                                       | 465                                   | 0.0237                    | 0.9763        | 77.95                            |  |
| 66.5                           | 19,162                                       | 4                                     | 0.0002                    | 0.9998        | 76.10                            |  |
| 67.5                           | 19,158                                       |                                       | 0.0000                    | 1.0000        | 76.09                            |  |
| 68.5                           | 19,106                                       | 336                                   | 0.0176                    | 0.9824        | 76.09                            |  |
| 69.5                           | 18,770                                       | 17                                    | 0.0009                    | 0.9991        | 74.75                            |  |
| 70.5                           | 18,743                                       | 11                                    | 0.0006                    | 0.9994        | 74.68                            |  |
| 71.5                           | 18,732                                       | 3,704                                 | 0.1977                    | 0.8023        | 74.64                            |  |
| 72.5                           | 15,028                                       | 1,814                                 | 0.1207                    | 0.8793        | 59.88                            |  |
| 73.5                           | 13,214                                       | 2,458                                 | 0.1860                    | 0.8140        | 52.65                            |  |
| 74.5                           | 10,755                                       | 1,923                                 | 0.1788                    | 0.8212        | 42.86                            |  |
| 75.5                           | 8,824  | 2,466                                 | 0.2795                    | 0.7205        | 35.19                            |  |
| 76.5                           | 4,451  |                                       | 0.0000                    | 1.0000        | 25.36                            |  |
| 77.5                           |  |                                       |                           |               | 25.36                            |  |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2014

EXPERIENCE BAND 1995-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 8,077,635                                    | 5,173                                 | 0.0006         | 0.9994        | 100.00                           |
| 0.5                            | 7,686,077                                    | 35,950                                | 0.0047         | 0.9953        | 99.94                            |
| 1.5                            | 6,808,252                                    | 24,409                                | 0.0036         | 0.9964        | 99.47                            |
| 2.5                            | 6,609,236                                    | 1,605                                 | 0.0002         | 0.9998        | 99.11                            |
| 3.5                            | 6,396,931                                    | 343                                   | 0.0001         | 0.9999        | 99.09                            |
| 4.5                            | 6,008,593                                    | 175                                   | 0.0000         | 1.0000        | 99.08                            |
| 5.5                            | 5,924,871                                    | 9,372                                 | 0.0016         | 0.9984        | 99.08                            |
| 6.5                            | 6,030,064                                    | 105                                   | 0.0000         | 1.0000        | 98.92                            |
| 7.5                            | 5,890,300                                    | 850                                   | 0.0001         | 0.9999        | 98.92                            |
| 8.5                            | 5,757,437                                    | 62                                    | 0.0000         | 1.0000        | 98.91                            |
| 9.5                            | 5,403,704                                    | 44                                    | 0.0000         | 1.0000        | 98.91                            |
| 10.5                           | 4,975,564                                    | 23                                    | 0.0000         | 1.0000        | 98.91                            |
| 11.5                           | 4,419,646                                    | 24,070                                | 0.0054         | 0.9946        | 98.90                            |
| 12.5                           | 4,023,832                                    | 100                                   | 0.0000         | 1.0000        | 98.37                            |
| 13.5                           | 3,865,824                                    | 176                                   | 0.0000         | 1.0000        | 98.36                            |
| 14.5                           | 3,410,652                                    | 387                                   | 0.0001         | 0.9999        | 98.36                            |
| 15.5                           | 3,143,160                                    | 17                                    | 0.0000         | 1.0000        | 98.35                            |
| 16.5                           | 2,616,191                                    | 7                                     | 0.0000         | 1.0000        | 98.35                            |
| 17.5                           | 2,413,197                                    | 17                                    | 0.0000         | 1.0000        | 98.35                            |
| 18.5                           | 2,171,405                                    | 218                                   | 0.0001         | 0.9999        | 98.35                            |
| 19.5                           | 1,994,068                                    | 787                                   | 0.0004         | 0.9996        | 98.34                            |
| 20.5                           | 1,845,383                                    | 214                                   | 0.0001         | 0.9999        | 98.30                            |
| 21.5                           | 1,736,898                                    | 661                                   | 0.0004         | 0.9996        | 98.29                            |
| 22.5                           | 1,633,405                                    | 856                                   | 0.0005         | 0.9995        | 98.25                            |
| 23.5                           | 1,629,898                                    | 169                                   | 0.0001         | 0.9999        | 98.20                            |
| 24.5                           | 1,548,294                                    | 6                                     | 0.0000         | 1.0000        | 98.19                            |
| 25.5                           | 1,462,334                                    | 4,476                                 | 0.0031         | 0.9969        | 98.19                            |
| 26.5                           | 1,267,368                                    | 2,290                                 | 0.0018         | 0.9982        | 97.89                            |
| 27.5                           | 1,272,694                                    | 273                                   | 0.0002         | 0.9998        | 97.71                            |
| 28.5                           | 1,276,974                                    | 2,356                                 | 0.0018         | 0.9982        | 97.69                            |
| 29.5                           | 1,247,948                                    | 3,802                                 | 0.0030         | 0.9970        | 97.51                            |
| 30.5                           | 1,221,102                                    | 1,162                                 | 0.0010         | 0.9990        | 97.21                            |
| 31.5                           | 1,198,993                                    | 571                                   | 0.0005         | 0.9995        | 97.12                            |
| 32.5                           | 1,151,016                                    | 1,053                                 | 0.0009         | 0.9991        | 97.07                            |
| 33.5                           | 1,091,368                                    | 1,522                                 | 0.0014         | 0.9986        | 96.98                            |
| 34.5                           | 987,234                                      | 766                                   | 0.0008         | 0.9992        | 96.85                            |
| 35.5                           | 857,383                                      | 405                                   | 0.0005         | 0.9995        | 96.77                            |
| 36.5                           | 814,859                                      | 540                                   | 0.0007         | 0.9993        | 96.73                            |
| 37.5                           | 688,783                                      | 956                                   | 0.0014         | 0.9986        | 96.66                            |
| 38.5                           | 626,045                                      | 3,111                                 | 0.0050         | 0.9950        | 96.53                            |



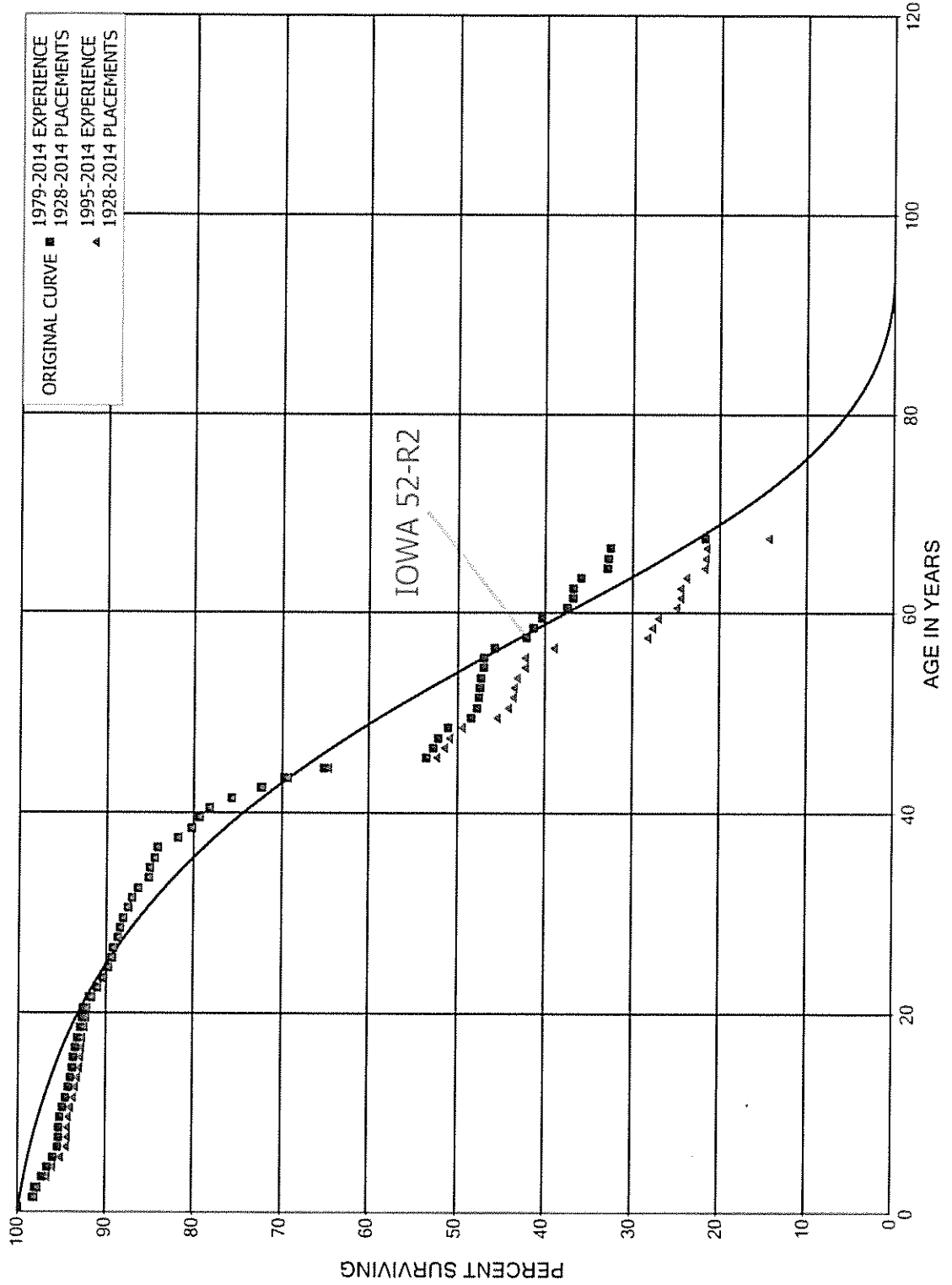
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1937-2014 |  |                                 | EXPERIENCE BAND 1995-2014 |            |                            |  |
|--------------------------|--|---------------------------------|---------------------------|------------|----------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO               | SURV RATIO | PCT SURV BEGIN OF INTERVAL |  |
| 39.5                     | 561,012                                | 3,914                           | 0.0070                    | 0.9930     | 96.05                      |  |
| 40.5                     | 514,231                                | 2,108                           | 0.0041                    | 0.9959     | 95.38                      |  |
| 41.5                     | 494,896                                | 1,101                           | 0.0022                    | 0.9978     | 94.99                      |  |
| 42.5                     | 447,385                                | 1,926                           | 0.0043                    | 0.9957     | 94.78                      |  |
| 43.5                     | 345,071                                | 155                             | 0.0004                    | 0.9996     | 94.37                      |  |
| 44.5                     | 297,528                                | 157                             | 0.0005                    | 0.9995     | 94.33                      |  |
| 45.5                     | 287,836                                | 1,250                           | 0.0043                    | 0.9957     | 94.28                      |  |
| 46.5                     | 214,533                                | 1,894                           | 0.0088                    | 0.9912     | 93.87                      |  |
| 47.5                     | 108,614                                | 3,420                           | 0.0315                    | 0.9685     | 93.04                      |  |
| 48.5                     | 40,552                                 | 3,510                           | 0.0866                    | 0.9134     | 90.11                      |  |
| 49.5                     | 6,923                                  | 142                             | 0.0205                    | 0.9795     | 82.31                      |  |
| 50.5                     | 6,353                                  | 320                             | 0.0504                    | 0.9496     | 80.63                      |  |
| 51.5                     | 3,850                                  | 318                             | 0.0826                    | 0.9174     | 76.56                      |  |
| 52.5                     | 2,963                                  |                                 | 0.0000                    | 1.0000     | 70.24                      |  |
| 53.5                     | 2,963                                  | 4                               | 0.0014                    | 0.9986     | 70.24                      |  |
| 54.5                     | 2,959                                  | 14                              | 0.0046                    | 0.9954     | 70.14                      |  |
| 55.5                     | 2,965                                  | 365                             | 0.1232                    | 0.8768     | 69.82                      |  |
| 56.5                     | 17,330                                 | 25                              | 0.0014                    | 0.9986     | 61.22                      |  |
| 57.5                     | 21,728                                 | 3                               | 0.0001                    | 0.9999     | 61.13                      |  |
| 58.5                     | 21,722                                 | 328                             | 0.0151                    | 0.9849     | 61.12                      |  |
| 59.5                     | 21,844                                 | 213                             | 0.0098                    | 0.9902     | 60.20                      |  |
| 60.5                     | 21,586                                 | 158                             | 0.0073                    | 0.9927     | 59.61                      |  |
| 61.5                     | 19,791                                 | 120                             | 0.0061                    | 0.9939     | 59.18                      |  |
| 62.5                     | 19,671                                 | 19                              | 0.0010                    | 0.9990     | 58.82                      |  |
| 63.5                     | 19,639                                 |                                 | 0.0000                    | 1.0000     | 58.76                      |  |
| 64.5                     | 19,639                                 | 12                              | 0.0006                    | 0.9994     | 58.76                      |  |
| 65.5                     | 19,627                                 | 465                             | 0.0237                    | 0.9763     | 58.73                      |  |
| 66.5                     | 19,162                                 | 4                               | 0.0002                    | 0.9998     | 57.33                      |  |
| 67.5                     | 19,158                                 |                                 | 0.0000                    | 1.0000     | 57.32                      |  |
| 68.5                     | 19,106                                 | 336                             | 0.0176                    | 0.9824     | 57.32                      |  |
| 69.5                     | 18,770                                 | 17                              | 0.0009                    | 0.9991     | 56.31                      |  |
| 70.5                     | 18,743                                 | 11                              | 0.0006                    | 0.9994     | 56.26                      |  |
| 71.5                     | 18,732                                 | 3,704                           | 0.1977                    | 0.8023     | 56.23                      |  |
| 72.5                     | 15,028                                 | 1,814                           | 0.1207                    | 0.8793     | 45.11                      |  |
| 73.5                     | 13,214                                 | 2,458                           | 0.1860                    | 0.8140     | 39.66                      |  |
| 74.5                     | 10,755                                 | 1,923                           | 0.1788                    | 0.8212     | 32.29                      |  |
| 75.5                     | 8,824                                  | 2,466                           | 0.2795                    | 0.7205     | 26.51                      |  |
| 76.5                     | 4,451                                  |                                 | 0.0000                    | 1.0000     | 19.10                      |  |
| 77.5                     |  |                                 |                           |            | 19.10                      |  |

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 L&P JURISDICTION  
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES







KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 1,027  | 812                                   | 0.7905                    | 0.2095        | 10.79                            |  |
| 80.5                           | 215  | 5                                     | 0.0250                    | 0.9750        | 2.26                             |  |
| 81.5                           | 219  | 86                                    | 0.3939                    | 0.6061        | 2.20                             |  |
| 82.5                           | 123  | 53                                    | 0.4311                    | 0.5689        | 1.34                             |  |
| 83.5                           | 70   | 2                                     | 0.0274                    | 0.9726        | 0.76                             |  |
| 84.5                           | 68   | 2                                     | 0.0282                    | 0.9718        | 0.74                             |  |
| 85.5                           | 66   | 27                                    | 0.4043                    | 0.5957        | 0.72                             |  |
| 86.5                           |  |                                       |                           |               | 0.43                             |  |





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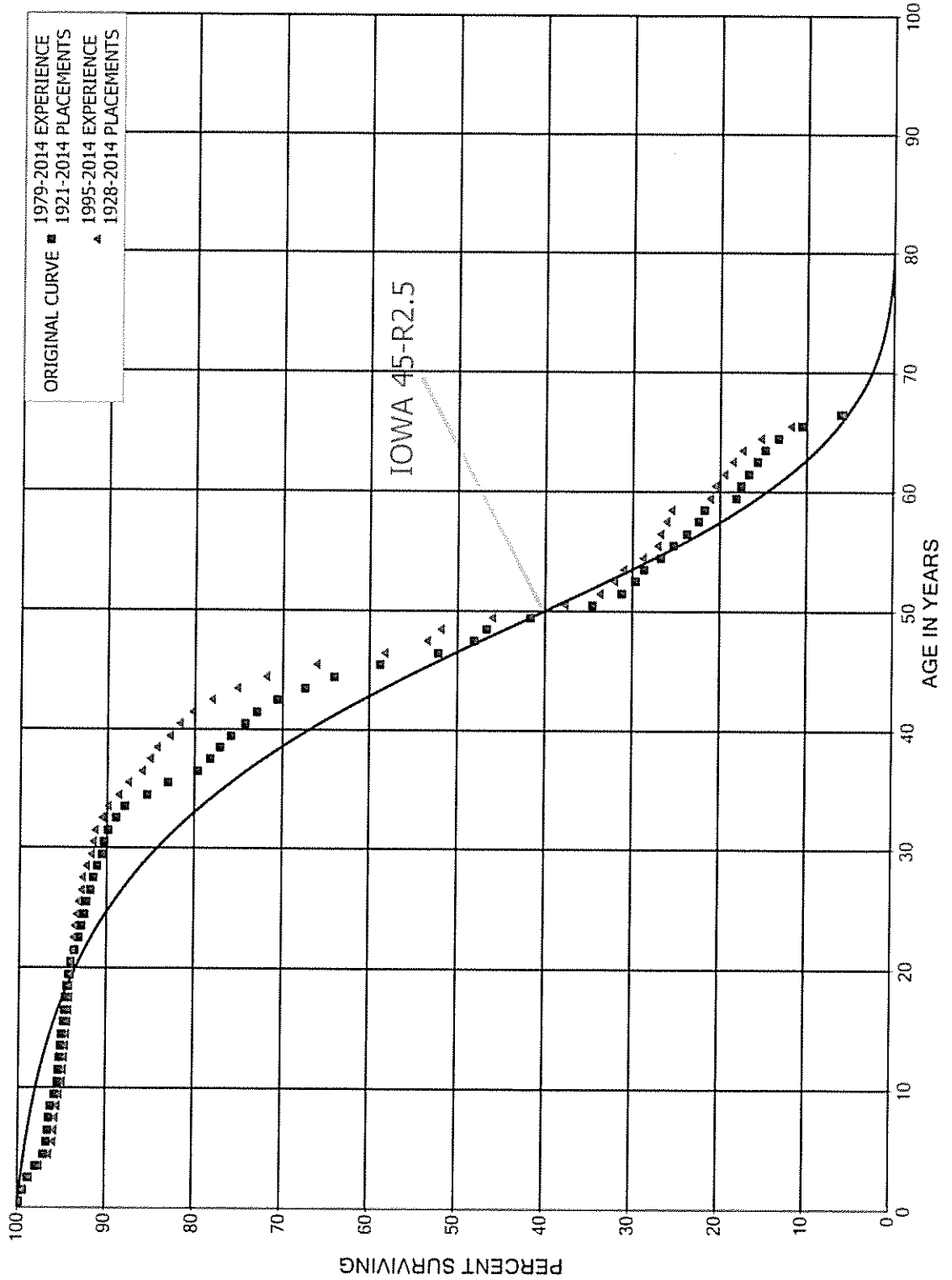
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 1,027  | 812                                   | 0.7905                    | 0.2095        | 7.06                             |  |
| 80.5                           | 215  | 5                                     | 0.0250                    | 0.9750        | 1.48                             |  |
| 81.5                           | 219  | 86                                    | 0.3939                    | 0.6061        | 1.44                             |  |
| 82.5                           | 123  | 53                                    | 0.4311                    | 0.5689        | 0.87                             |  |
| 83.5                           | 70   | 2                                     | 0.0274                    | 0.9726        | 0.50                             |  |
| 84.5                           | 68   | 2                                     | 0.0282                    | 0.9718        | 0.48                             |  |
| 85.5                           | 66   | 27                                    | 0.4043                    | 0.5957        | 0.47                             |  |
| 86.5                           |  |                                       |                           |               | 0.28                             |  |



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 L&P JURISDICTION  
 ACCOUNT 368 LINE TRANSFORMERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



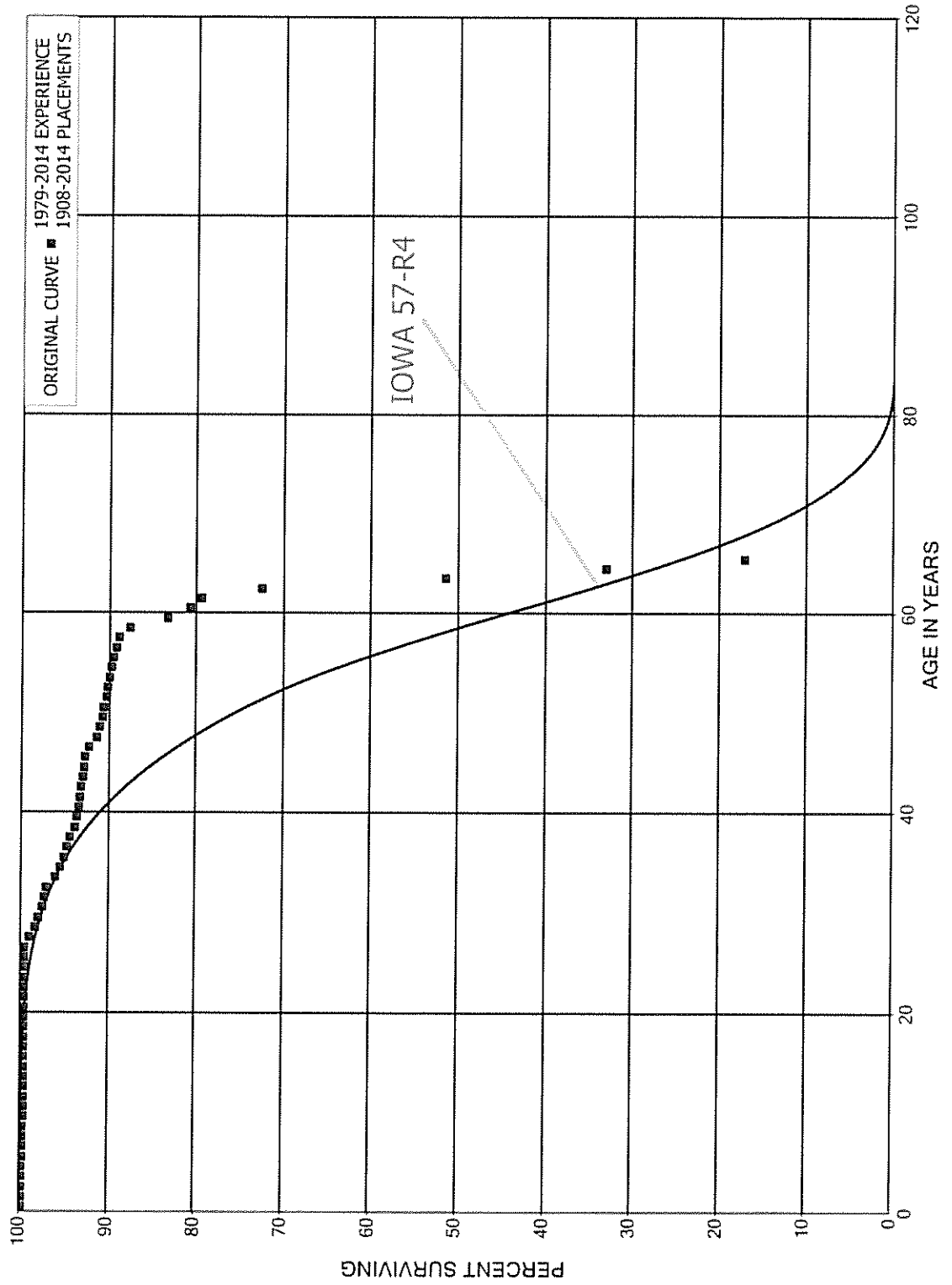








KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 369.01 SERVICES - OVERHEAD  
 ORIGINAL AND SMOOTH SURVIVOR CURVES









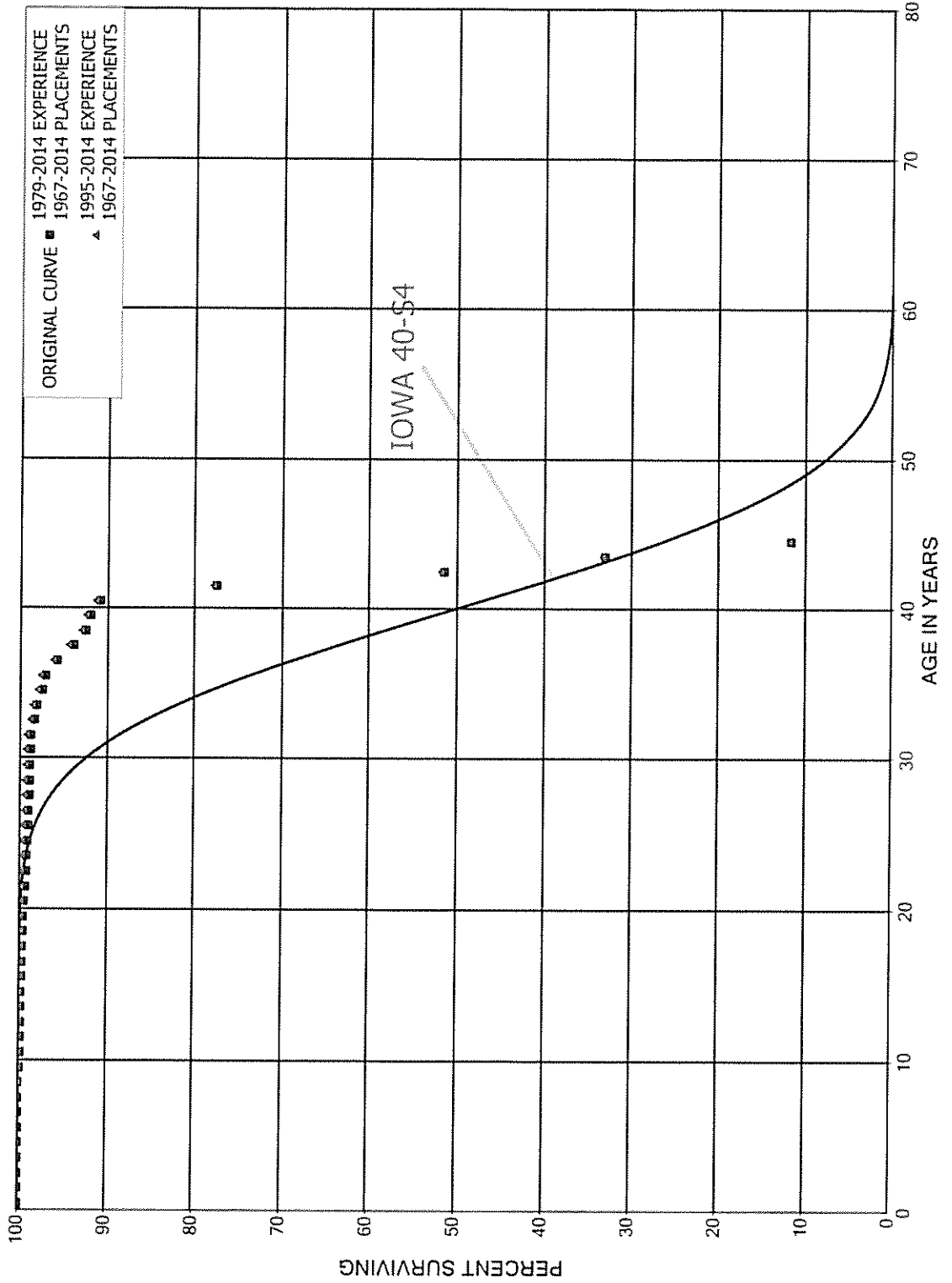
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1908-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 1,594  | 102                                   | 0.0642                    | 0.9358        | 6.01                             |  |
| 80.5                           | 1,567  | 1,300                                 | 0.8296                    | 0.1704        | 5.63                             |  |
| 81.5                           | 267  | 117                                   | 0.4382                    | 0.5618        | 0.96                             |  |
| 82.5                           | 150  | 46                                    | 0.3067                    | 0.6933        | 0.54                             |  |
| 83.5                           | 104  | 68                                    | 0.6538                    | 0.3462        | 0.37                             |  |
| 84.5                           | 36   | 8                                     | 0.2222                    | 0.7778        | 0.13                             |  |
| 85.5                           | 28   | 9                                     | 0.3214                    | 0.6786        | 0.10                             |  |
| 86.5                           | 19   | 2                                     | 0.1053                    | 0.8947        | 0.07                             |  |
| 87.5                           | 17   | 3                                     | 0.1900                    | 0.8100        | 0.06                             |  |
| 88.5                           | 14   |                                       | 0.0000                    | 1.0000        | 0.05                             |  |
| 89.5                           | 14   | 5                                     | 0.3660                    | 0.6340        | 0.05                             |  |
| 90.5                           | 9  | 2                                     | 0.2772                    | 0.7228        | 0.03                             |  |
| 91.5                           | 6  | 1                                     | 0.0935                    | 0.9065        | 0.02                             |  |
| 92.5                           | 6  |                                       | 0.0000                    | 1.0000        | 0.02                             |  |
| 93.5                           | 5  |                                       | 0.0000                    | 1.0000        | 0.02                             |  |
| 94.5                           |  |                                       |                           |               | 0.02                             |  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 369.02 SERVICES - UNDERGROUND  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 276,856                                      | 3,222                                 | 0.0116                    | 0.9884        | 91.91                            |  |
| 40.5                           | 167,315                                      | 24,611                                | 0.1471                    | 0.8529        | 90.84                            |  |
| 41.5                           | 57,276                                       | 19,275                                | 0.3365                    | 0.6635        | 77.48                            |  |
| 42.5                           | 7,195  | 2,580                                 | 0.3586                    | 0.6414        | 51.40                            |  |
| 43.5                           | 4,005  | 2,597                                 | 0.6486                    | 0.3514        | 32.97                            |  |
| 44.5                           | 1,407  | 1,050                                 | 0.7464                    | 0.2536        | 11.59                            |  |
| 45.5                           | 313  | 198                                   | 0.6332                    | 0.3668        | 2.94                             |  |
| 46.5                           | 27   |                                       | 0.0000                    | 1.0000        | 1.08                             |  |
| 47.5                           |  |                                       |                           |               | 1.08                             |  |



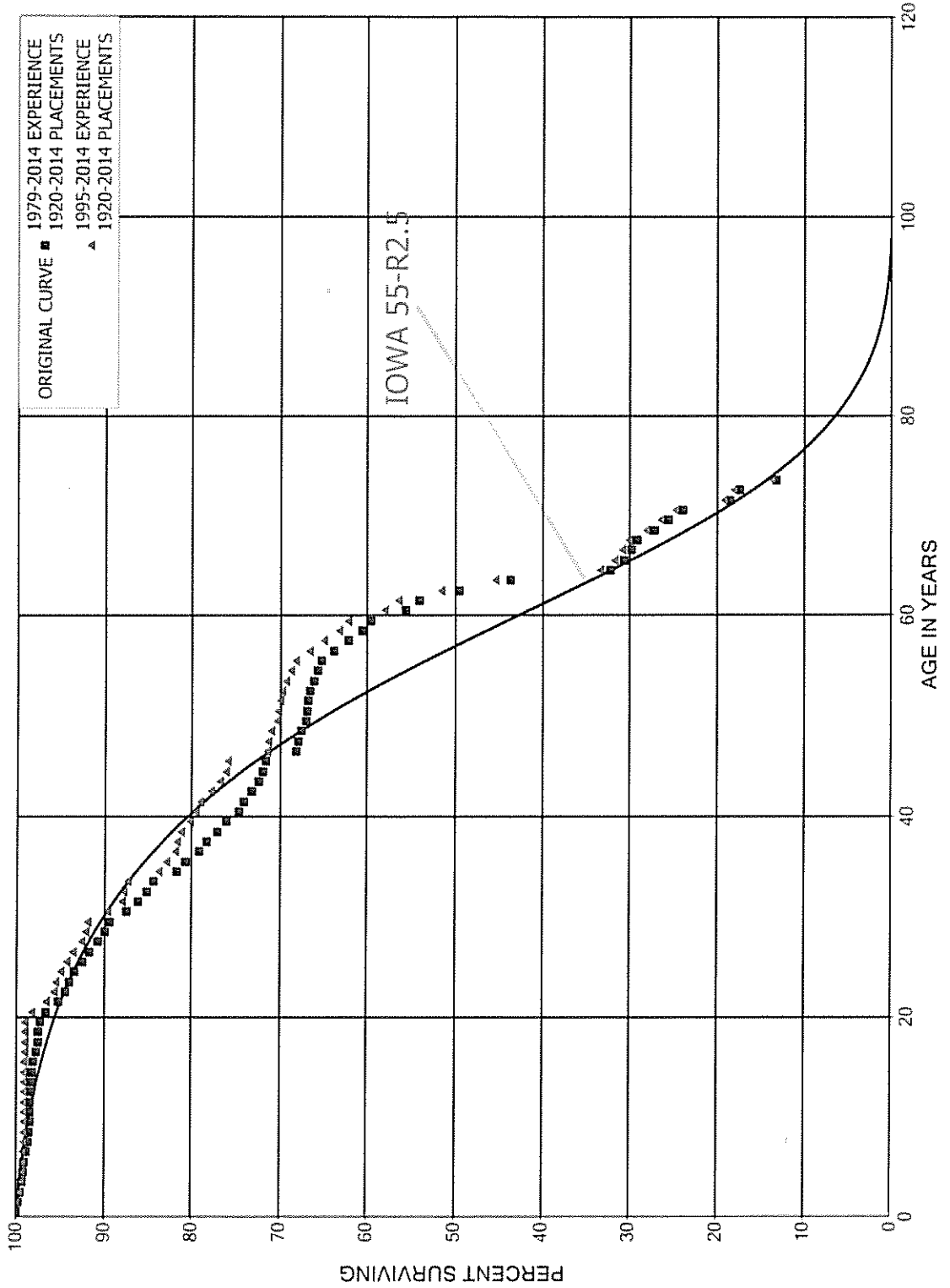
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 276,856                                      | 3,222                                 | 0.0116                    | 0.9884        | 92.26                            |  |
| 40.5                           | 167,315                                      | 24,611                                | 0.1471                    | 0.8529        | 91.19                            |  |
| 41.5                           | 57,276                                       | 19,275                                | 0.3365                    | 0.6635        | 77.77                            |  |
| 42.5                           | 7,195  | 2,580                                 | 0.3586                    | 0.6414        | 51.60                            |  |
| 43.5                           | 4,005  | 2,597                                 | 0.6486                    | 0.3514        | 33.09                            |  |
| 44.5                           | 1,407  | 1,050                                 | 0.7464                    | 0.2536        | 11.63                            |  |
| 45.5                           | 313  | 198                                   | 0.6332                    | 0.3668        | 2.95                             |  |
| 46.5                           | 27   |                                       | 0.0000                    | 1.0000        | 1.08                             |  |
| 47.5                           |  |                                       |                           |               | 1.08                             |  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 370 METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES









KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 2,869  | 1,032                                 | 0.3597                    | 0.6403        | 10.53                            |  |
| 80.5                           | 1,813  | 29                                    | 0.0159                    | 0.9841        | 6.74                             |  |
| 81.5                           | 1,750  | 513                                   | 0.2933                    | 0.7067        | 6.63                             |  |
| 82.5                           | 1,246  | 48                                    | 0.0385                    | 0.9615        | 4.69                             |  |
| 83.5                           | 770  | 29                                    | 0.0374                    | 0.9626        | 4.51                             |  |
| 84.5                           | 741  | 20                                    | 0.0270                    | 0.9730        | 4.34                             |  |
| 85.5                           | 597  | 46                                    | 0.0763                    | 0.9237        | 4.22                             |  |
| 86.5                           |  |                                       |                           |               | 3.90                             |  |





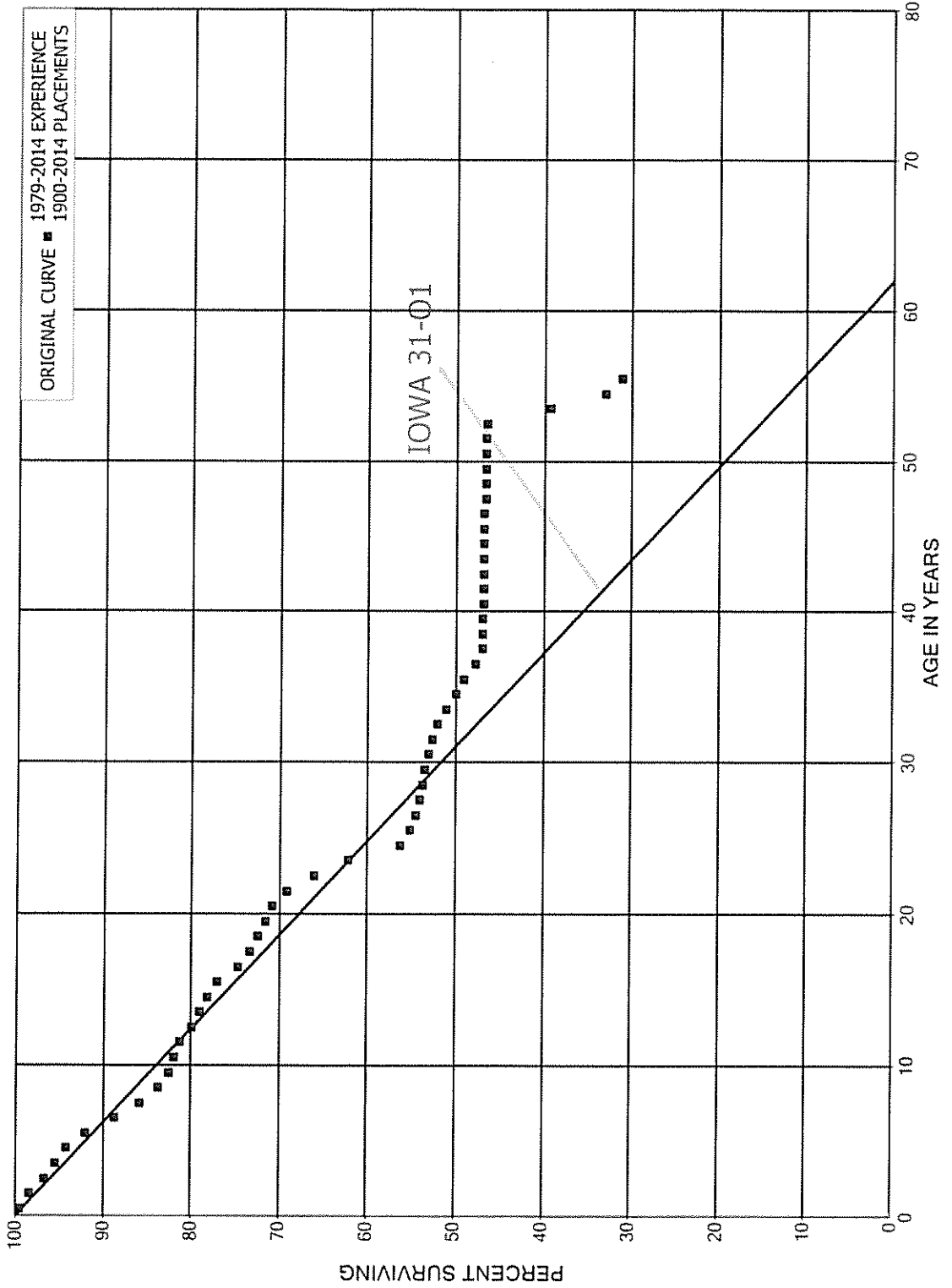
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2014       |  |                                       | EXPERIENCE BAND 1995-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 2,869  | 1,032                                 | 0.3597                    | 0.6403        | 10.81                            |  |
| 80.5                           | 1,813  | 29                                    | 0.0159                    | 0.9841        | 6.92                             |  |
| 81.5                           | 1,750  | 513                                   | 0.2933                    | 0.7067        | 6.81                             |  |
| 82.5                           | 1,246  | 48                                    | 0.0385                    | 0.9615        | 4.82                             |  |
| 83.5                           | 770  | 29                                    | 0.0374                    | 0.9626        | 4.63                             |  |
| 84.5                           | 741  | 20                                    | 0.0270                    | 0.9730        | 4.46                             |  |
| 85.5                           | 597  | 46                                    | 0.0763                    | 0.9237        | 4.34                             |  |
| 86.5                           |  |                                       |                           |               | 4.01                             |  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

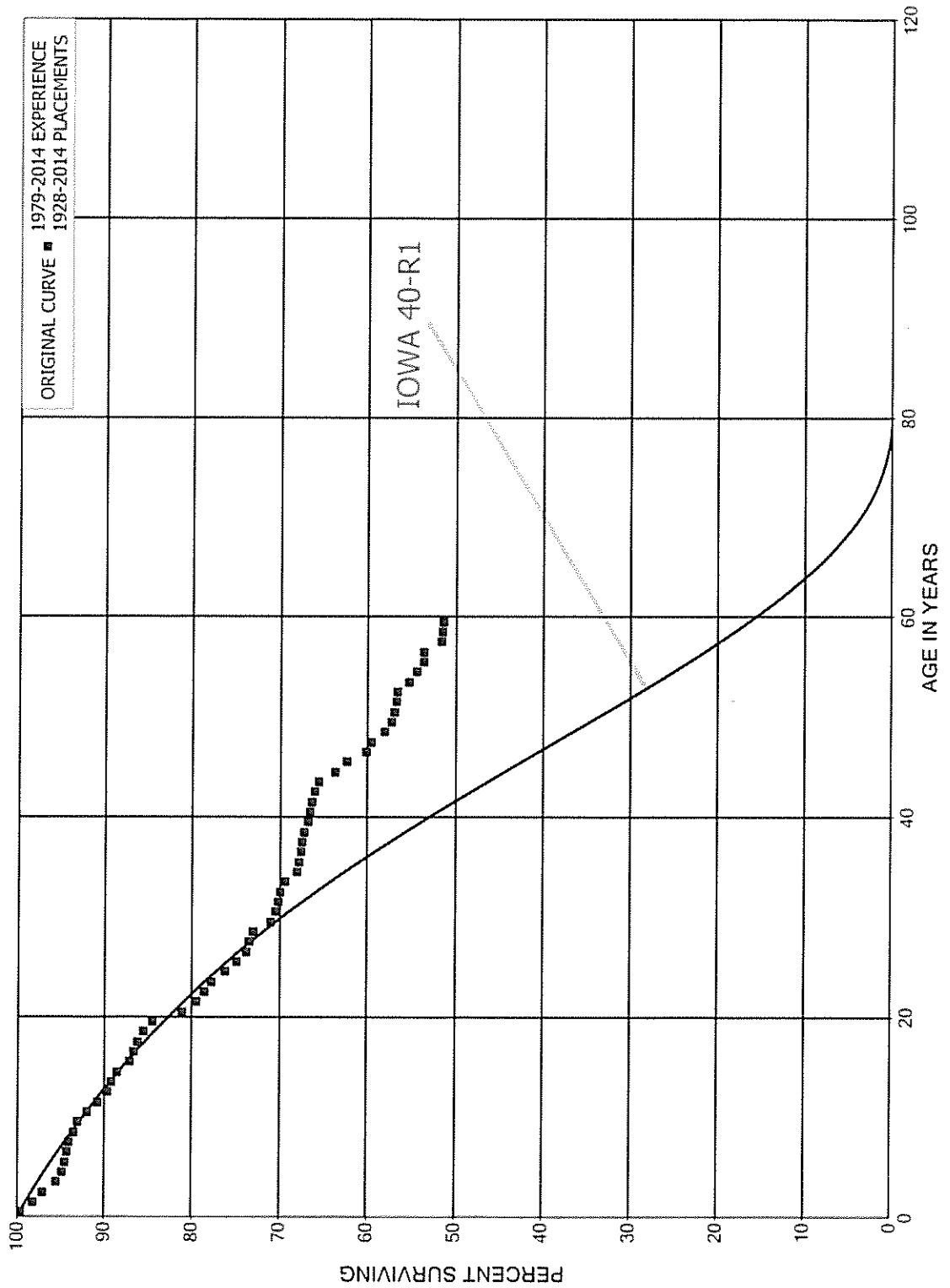








KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES







KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

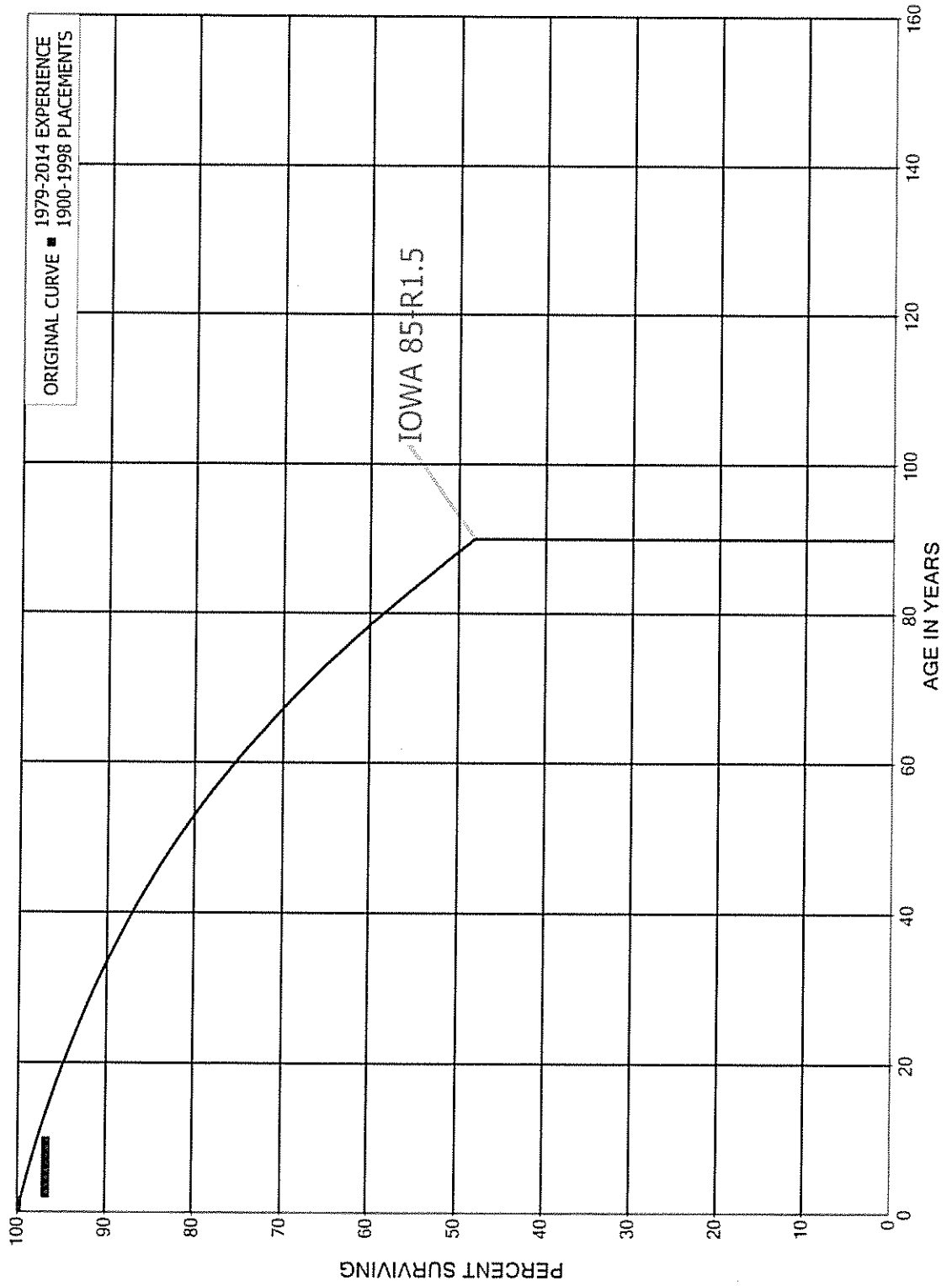
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 5,158  | 20                                    | 0.0038                    | 0.9962        | 38.79                            |  |
| 80.5                           | 5,126  | 17                                    | 0.0032                    | 0.9968        | 38.64                            |  |
| 81.5                           | 5,127  | 237                                   | 0.0462                    | 0.9538        | 38.51                            |  |
| 82.5                           | 4,842  | 179                                   | 0.0370                    | 0.9630        | 36.73                            |  |
| 83.5                           | 4,417  | 21                                    | 0.0047                    | 0.9953        | 35.37                            |  |
| 84.5                           | 2,353  | 39                                    | 0.0168                    | 0.9832        | 35.21                            |  |
| 85.5                           | 2,232  | 30                                    | 0.0132                    | 0.9868        | 34.62                            |  |
| 86.5                           |  |                                       |                           |               | 34.16                            |  |

## INDUSTRIAL STEAM

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION  
ACCOUNT 311.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM  
ORIGINAL AND SMOOTH SURVIVOR CURVES









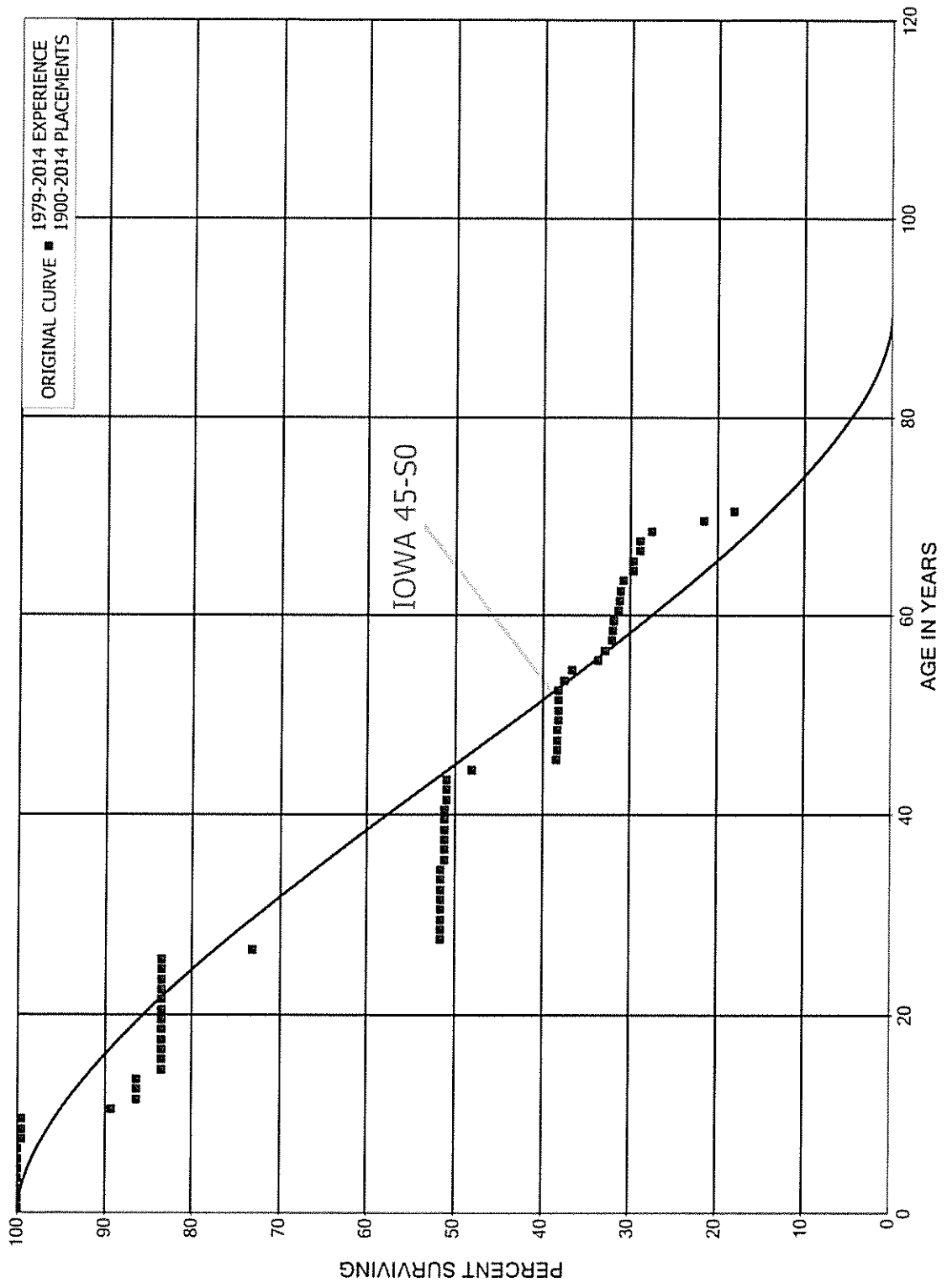
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-1998       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 80.5                           | 26,956                                       | 465                                   | 0.0173                    |               |                                  |
| 81.5                           | 41,342                                       | 1,763                                 | 0.0426                    |               |                                  |
| 82.5                           | 39,579                                       | 12,623                                | 0.3189                    |               |                                  |
| 83.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 84.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 85.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 86.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 87.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 88.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 89.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 90.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 91.5                           | 26,956                                       |                                       | 0.0000                    |               |                                  |
| 92.5                           | 26,956                                       | 399                                   | 0.0148                    |               |                                  |
| 93.5                           | 26,557                                       |                                       | 0.0000                    |               |                                  |
| 94.5                           | 26,557                                       | 10,670                                | 0.4018                    |               |                                  |
| 95.5                           | 15,887                                       | 94                                    | 0.0059                    |               |                                  |
| 96.5                           | 15,793                                       |                                       | 0.0000                    |               |                                  |
| 97.5                           | 15,793                                       |                                       | 0.0000                    |               |                                  |
| 98.5                           | 15,793                                       |                                       | 0.0000                    |               |                                  |
| 99.5                           | 15,793                                       |                                       | 0.0000                    |               |                                  |
| 100.5                          | 15,793                                       |                                       | 0.0000                    |               |                                  |
| 101.5                          |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 2,168,394                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 2,168,351                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,292,945                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,272,010                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,268,056                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 1,268,056                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 1,347,018                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 886,263                                      | 3,900                                 | 0.0044         | 0.9956        | 100.00                           |
| 7.5                            | 803,400                                      |                                       | 0.0000         | 1.0000        | 99.56                            |
| 8.5                            | 250,093                                      |                                       | 0.0000         | 1.0000        | 99.56                            |
| 9.5                            | 202,416                                      | 20,791                                | 0.1027         | 0.8973        | 99.56                            |
| 10.5                           | 196,014                                      | 6,504                                 | 0.0332         | 0.9668        | 89.33                            |
| 11.5                           | 169,271                                      |                                       | 0.0000         | 1.0000        | 86.37                            |
| 12.5                           | 121,389                                      |                                       | 0.0000         | 1.0000        | 86.37                            |
| 13.5                           | 120,108                                      | 3,936                                 | 0.0328         | 0.9672        | 86.37                            |
| 14.5                           | 123,012                                      |                                       | 0.0000         | 1.0000        | 83.54                            |
| 15.5                           | 123,012                                      |                                       | 0.0000         | 1.0000        | 83.54                            |
| 16.5                           | 123,012                                      |                                       | 0.0000         | 1.0000        | 83.54                            |
| 17.5                           | 115,008                                      |                                       | 0.0000         | 1.0000        | 83.54                            |
| 18.5                           | 115,008                                      |                                       | 0.0000         | 1.0000        | 83.54                            |
| 19.5                           | 115,008                                      |                                       | 0.0000         | 1.0000        | 83.54                            |
| 20.5                           | 57,920                                       |                                       | 0.0000         | 1.0000        | 83.54                            |
| 21.5                           | 57,920                                       |                                       | 0.0000         | 1.0000        | 83.54                            |
| 22.5                           | 46,213                                       |                                       | 0.0000         | 1.0000        | 83.54                            |
| 23.5                           | 46,213                                       |                                       | 0.0000         | 1.0000        | 83.54                            |
| 24.5                           | 46,471                                       |                                       | 0.0000         | 1.0000        | 83.54                            |
| 25.5                           | 46,471                                       | 5,764                                 | 0.1240         | 0.8760        | 83.54                            |
| 26.5                           | 41,415                                       | 12,184                                | 0.2942         | 0.7058        | 73.18                            |
| 27.5                           | 29,289                                       |                                       | 0.0000         | 1.0000        | 51.65                            |
| 28.5                           | 123,262                                      |                                       | 0.0000         | 1.0000        | 51.65                            |
| 29.5                           | 123,799                                      |                                       | 0.0000         | 1.0000        | 51.65                            |
| 30.5                           | 117,274                                      |                                       | 0.0000         | 1.0000        | 51.65                            |
| 31.5                           | 102,705                                      |                                       | 0.0000         | 1.0000        | 51.65                            |
| 32.5                           | 103,501                                      |                                       | 0.0000         | 1.0000        | 51.65                            |
| 33.5                           | 111,655                                      |                                       | 0.0000         | 1.0000        | 51.65                            |
| 34.5                           | 126,764                                      | 1,208                                 | 0.0095         | 0.9905        | 51.65                            |
| 35.5                           | 125,797                                      |                                       | 0.0000         | 1.0000        | 51.16                            |
| 36.5                           | 130,784                                      |                                       | 0.0000         | 1.0000        | 51.16                            |
| 37.5                           | 150,713                                      |                                       | 0.0000         | 1.0000        | 51.16                            |
| 38.5                           | 152,963                                      |                                       | 0.0000         | 1.0000        | 51.16                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 177,557                                      |                                       | 0.0000                    | 1.0000        | 51.16                            |
| 40.5                           | 183,362                                      | 637                                   | 0.0035                    | 0.9965        | 51.16                            |
| 41.5                           | 182,725                                      |                                       | 0.0000                    | 1.0000        | 50.98                            |
| 42.5                           | 182,725                                      |                                       | 0.0000                    | 1.0000        | 50.98                            |
| 43.5                           | 182,725                                      | 10,577                                | 0.0579                    | 0.9421        | 50.98                            |
| 44.5                           | 172,148                                      | 34,424                                | 0.2000                    | 0.8000        | 48.03                            |
| 45.5                           | 137,724                                      | 537                                   | 0.0039                    | 0.9961        | 38.42                            |
| 46.5                           | 137,187                                      |                                       | 0.0000                    | 1.0000        | 38.27                            |
| 47.5                           | 137,187                                      | 98                                    | 0.0007                    | 0.9993        | 38.27                            |
| 48.5                           | 137,089                                      | 316                                   | 0.0023                    | 0.9977        | 38.25                            |
| 49.5                           | 136,773                                      | 133                                   | 0.0010                    | 0.9990        | 38.16                            |
| 50.5                           | 136,640                                      |                                       | 0.0000                    | 1.0000        | 38.12                            |
| 51.5                           | 136,639                                      |                                       | 0.0000                    | 1.0000        | 38.12                            |
| 52.5                           | 136,639                                      | 2,160                                 | 0.0158                    | 0.9842        | 38.12                            |
| 53.5                           | 134,479                                      | 3,366                                 | 0.0250                    | 0.9750        | 37.52                            |
| 54.5                           | 131,112                                      | 10,793                                | 0.0823                    | 0.9177        | 36.58                            |
| 55.5                           | 120,320                                      | 2,778                                 | 0.0231                    | 0.9769        | 33.57                            |
| 56.5                           | 117,543                                      | 2,423                                 | 0.0206                    | 0.9794        | 32.79                            |
| 57.5                           | 115,120                                      | 453                                   | 0.0039                    | 0.9961        | 32.12                            |
| 58.5                           | 113,407                                      | 447                                   | 0.0039                    | 0.9961        | 31.99                            |
| 59.5                           | 112,959                                      | 2,237                                 | 0.0198                    | 0.9802        | 31.87                            |
| 60.5                           | 110,722                                      | 142                                   | 0.0013                    | 0.9987        | 31.23                            |
| 61.5                           | 110,579                                      | 646                                   | 0.0058                    | 0.9942        | 31.19                            |
| 62.5                           | 109,224                                      | 996                                   | 0.0091                    | 0.9909        | 31.01                            |
| 63.5                           | 108,228                                      | 3,825                                 | 0.0353                    | 0.9647        | 30.73                            |
| 64.5                           | 57,069                                       |                                       | 0.0000                    | 1.0000        | 29.64                            |
| 65.5                           | 57,069                                       | 1,596                                 | 0.0280                    | 0.9720        | 29.64                            |
| 66.5                           | 55,474                                       |                                       | 0.0000                    | 1.0000        | 28.81                            |
| 67.5                           | 55,474                                       | 2,521                                 | 0.0454                    | 0.9546        | 28.81                            |
| 68.5                           | 52,952                                       | 11,592                                | 0.2189                    | 0.7811        | 27.50                            |
| 69.5                           | 41,361                                       | 6,597                                 | 0.1595                    | 0.8405        | 21.48                            |
| 70.5                           | 23,588                                       |                                       | 0.0000                    | 1.0000        | 18.06                            |
| 71.5                           | 23,588                                       |                                       | 0.0000                    | 1.0000        | 18.06                            |
| 72.5                           | 20,913                                       |                                       | 0.0000                    | 1.0000        | 18.06                            |
| 73.5                           | 12,865                                       |                                       | 0.0000                    | 1.0000        | 18.06                            |
| 74.5                           | 12,865                                       |                                       | 0.0000                    | 1.0000        | 18.06                            |
| 75.5                           |  |                                       |                           |               | 18.06                            |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           |  |                                       |                           |               |                                  |
| 78.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |

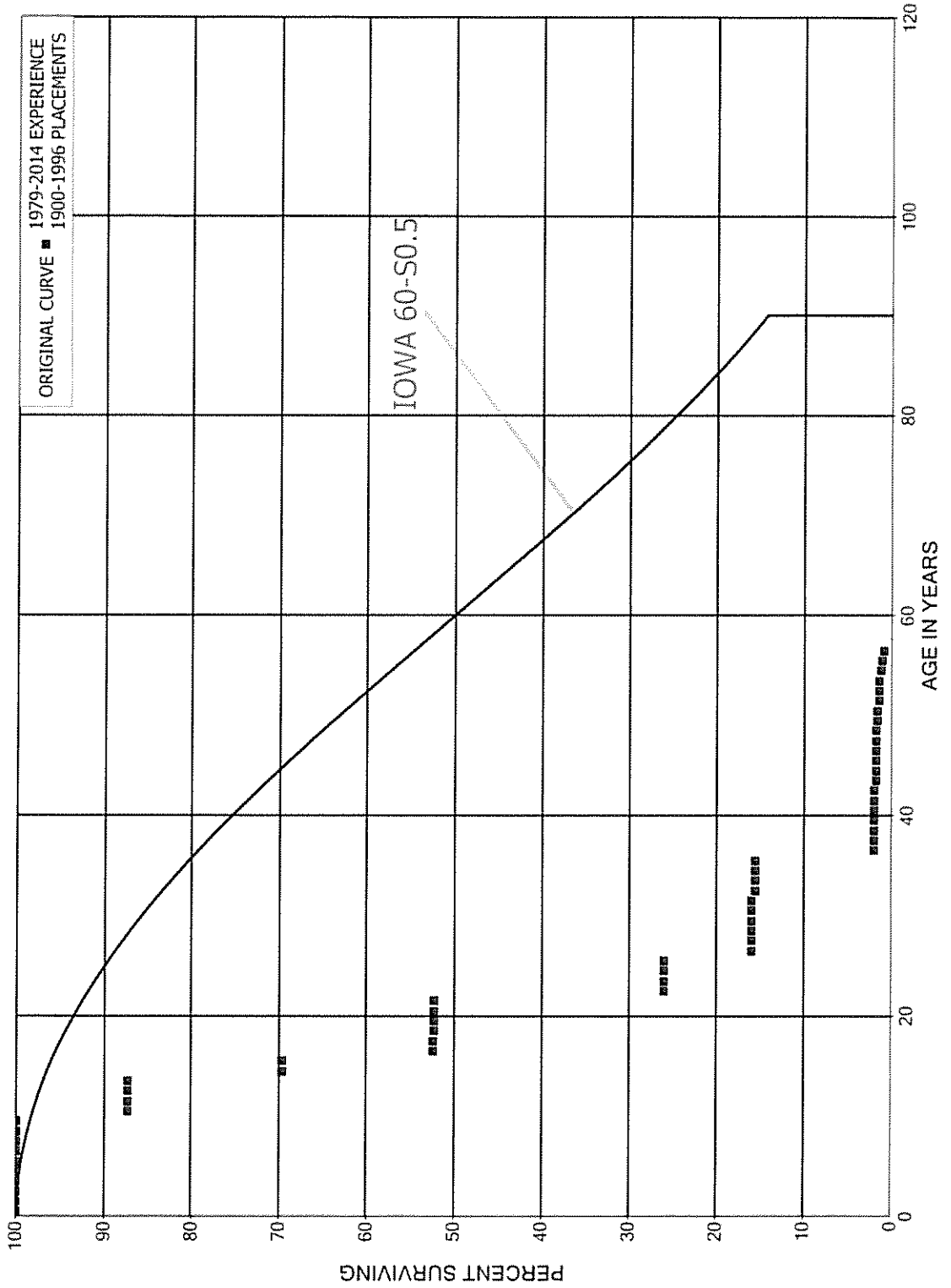
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L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 80.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 81.5                           | 76,444                                       | 18,879                                | 0.2470                    |               |                                  |
| 82.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 83.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 84.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 85.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 86.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 87.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 88.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 89.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 90.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 91.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 92.5                           | 57,565                                       |                                       | 0.0000                    |               |                                  |
| 93.5                           | 57,565                                       | 33,821                                | 0.5875                    |               |                                  |
| 94.5                           | 23,744                                       | 4,865                                 | 0.2049                    |               |                                  |
| 95.5                           | 18,879                                       |                                       | 0.0000                    |               |                                  |
| 96.5                           | 18,879                                       |                                       | 0.0000                    |               |                                  |
| 97.5                           | 18,879                                       |                                       | 0.0000                    |               |                                  |
| 98.5                           | 18,879                                       |                                       | 0.0000                    |               |                                  |
| 99.5                           | 18,879                                       |                                       | 0.0000                    |               |                                  |
| 100.5                          | 18,879                                       |                                       | 0.0000                    |               |                                  |
| 101.5                          |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1996

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 252,614                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 252,614                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 252,614                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 252,614                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 252,614                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 252,614                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 247,494                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 247,494                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 247,494                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 247,494                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 300,292                                      | 38,036                                | 0.1267         | 0.8733        | 100.00                           |
| 10.5                           | 262,256                                      |                                       | 0.0000         | 1.0000        | 87.33                            |
| 11.5                           | 262,256                                      |                                       | 0.0000         | 1.0000        | 87.33                            |
| 12.5                           | 262,907                                      |                                       | 0.0000         | 1.0000        | 87.33                            |
| 13.5                           | 262,907                                      | 53,386                                | 0.2031         | 0.7969        | 87.33                            |
| 14.5                           | 209,521                                      |                                       | 0.0000         | 1.0000        | 69.60                            |
| 15.5                           | 209,637                                      | 51,790                                | 0.2470         | 0.7530        | 69.60                            |
| 16.5                           | 155,752                                      |                                       | 0.0000         | 1.0000        | 52.41                            |
| 17.5                           | 165,156                                      | 511                                   | 0.0031         | 0.9969        | 52.41                            |
| 18.5                           | 162,457                                      |                                       | 0.0000         | 1.0000        | 52.24                            |
| 19.5                           | 166,772                                      |                                       | 0.0000         | 1.0000        | 52.24                            |
| 20.5                           | 166,772                                      |                                       | 0.0000         | 1.0000        | 52.24                            |
| 21.5                           | 166,772                                      | 83,929                                | 0.5033         | 0.4967        | 52.24                            |
| 22.5                           | 82,843                                       |                                       | 0.0000         | 1.0000        | 25.95                            |
| 23.5                           | 82,843                                       |                                       | 0.0000         | 1.0000        | 25.95                            |
| 24.5                           | 82,843                                       |                                       | 0.0000         | 1.0000        | 25.95                            |
| 25.5                           | 82,192                                       | 31,751                                | 0.3863         | 0.6137        | 25.95                            |
| 26.5                           | 50,702                                       |                                       | 0.0000         | 1.0000        | 15.93                            |
| 27.5                           | 50,702                                       |                                       | 0.0000         | 1.0000        | 15.93                            |
| 28.5                           | 50,702                                       |                                       | 0.0000         | 1.0000        | 15.93                            |
| 29.5                           | 50,702                                       |                                       | 0.0000         | 1.0000        | 15.93                            |
| 30.5                           | 4,692  |                                       | 0.0000         | 1.0000        | 15.93                            |
| 31.5                           | 4,692  | 116                                   | 0.0247         | 0.9753        | 15.93                            |
| 32.5                           | 4,655  |                                       | 0.0000         | 1.0000        | 15.53                            |
| 33.5                           | 4,655  |                                       | 0.0000         | 1.0000        | 15.53                            |
| 34.5                           | 4,928  |                                       | 0.0000         | 1.0000        | 15.53                            |
| 35.5                           | 4,928  | 4,315                                 | 0.8756         | 0.1244        | 15.53                            |
| 36.5                           | 673  |                                       | 0.0000         | 1.0000        | 1.93                             |
| 37.5                           | 1,073  |                                       | 0.0000         | 1.0000        | 1.93                             |
| 38.5                           | 1,073  |                                       | 0.0000         | 1.0000        | 1.93                             |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-1996       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,939  |                                       | 0.0000                    | 1.0000        | 1.93                             |
| 40.5                           | 2,050  |                                       | 0.0000                    | 1.0000        | 1.93                             |
| 41.5                           | 2,050  |                                       | 0.0000                    | 1.0000        | 1.93                             |
| 42.5                           | 2,050  | 169                                   | 0.0824                    | 0.9176        | 1.93                             |
| 43.5                           | 1,881  |                                       | 0.0000                    | 1.0000        | 1.77                             |
| 44.5                           | 1,881  |                                       | 0.0000                    | 1.0000        | 1.77                             |
| 45.5                           | 1,881  |                                       | 0.0000                    | 1.0000        | 1.77                             |
| 46.5                           | 1,881  |                                       | 0.0000                    | 1.0000        | 1.77                             |
| 47.5                           | 1,881  |                                       | 0.0000                    | 1.0000        | 1.77                             |
| 48.5                           | 1,881  | 138                                   | 0.0734                    | 0.9266        | 1.77                             |
| 49.5                           | 1,743  |                                       | 0.0000                    | 1.0000        | 1.64                             |
| 50.5                           | 1,743  | 239                                   | 0.1371                    | 0.8629        | 1.64                             |
| 51.5                           | 1,504  |                                       | 0.0000                    | 1.0000        | 1.42                             |
| 52.5                           | 1,504  |                                       | 0.0000                    | 1.0000        | 1.42                             |
| 53.5                           | 1,504  | 315                                   | 0.2094                    | 0.7906        | 1.42                             |
| 54.5                           | 1,189  | 33                                    | 0.0278                    | 0.9722        | 1.12                             |
| 55.5                           | 1,156  | 315                                   | 0.2725                    | 0.7275        | 1.09                             |
| 56.5                           | 841  | 34                                    | 0.0404                    | 0.9596        | 0.79                             |
| 57.5                           | 807  |                                       | 0.0000                    | 1.0000        | 0.76                             |
| 58.5                           | 807  | 60                                    | 0.0743                    | 0.9257        | 0.76                             |
| 59.5                           | 747  | 84                                    | 0.1124                    | 0.8876        | 0.70                             |
| 60.5                           | 662  |                                       | 0.0000                    | 1.0000        | 0.62                             |
| 61.5                           | 662  | 133                                   | 0.2009                    | 0.7991        | 0.62                             |
| 62.5                           | 529  | 529                                   | 1.0000                    |               | 0.50                             |
| 63.5                           |  |                                       |                           |               |                                  |
| 64.5                           |  |                                       |                           |               |                                  |
| 65.5                           |  |                                       |                           |               |                                  |
| 66.5                           |  |                                       |                           |               |                                  |
| 67.5                           |  |                                       |                           |               |                                  |
| 68.5                           |  |                                       |                           |               |                                  |
| 69.5                           |  |                                       |                           |               |                                  |
| 70.5                           |  |                                       |                           |               |                                  |
| 71.5                           |  |                                       |                           |               |                                  |
| 72.5                           |  |                                       |                           |               |                                  |
| 73.5                           |  |                                       |                           |               |                                  |
| 74.5                           |  |                                       |                           |               |                                  |
| 75.5                           |  |                                       |                           |               |                                  |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           |  |                                       |                           |               |                                  |
| 78.5                           | 299  |                                       | 0.0000                    |               |                                  |



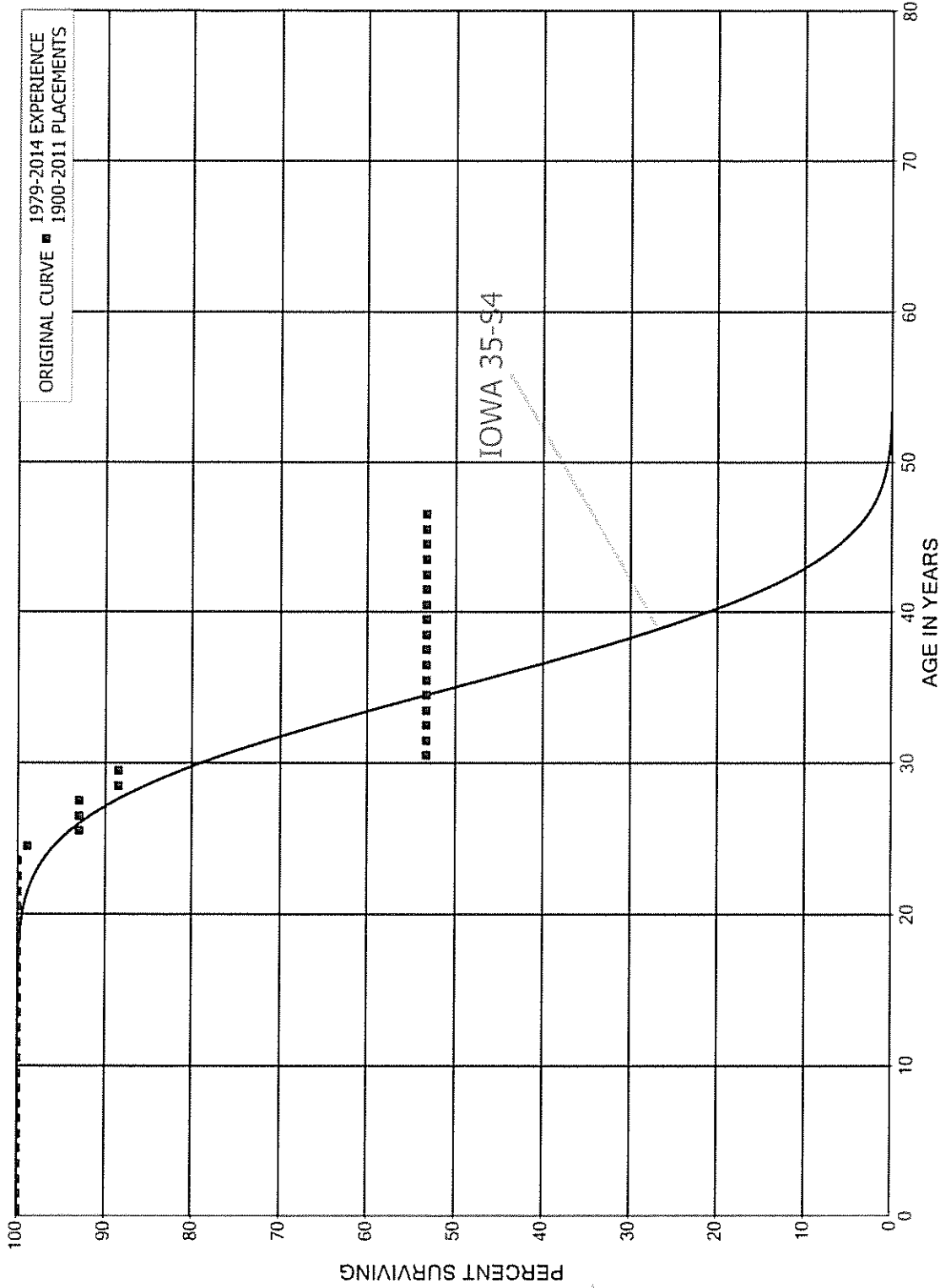
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-1996       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 80.5                           | 299  | 299                                   | 1.0000                    |               |                                  |
| 81.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 82.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 83.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 84.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 85.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 86.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 87.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 88.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 89.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 90.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 91.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 92.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 93.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 94.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 95.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 96.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 97.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 98.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 99.5                           | 299  |                                       | 0.0000                    |               |                                  |
| 100.5                          | 299  |                                       | 0.0000                    |               |                                  |
| 101.5                          |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1900-2011       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 60,604                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 60,604                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 60,604                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 60,604                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 59,597                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 59,597                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 59,597                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 69,749                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 73,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 59,929                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 54,990                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 56,501                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 83,143                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 83,143                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 83,143                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 83,143                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 83,143                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 112,252                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 109,004                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 104,579                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 81,580                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 70,974                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 70,974                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 70,974                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 70,974                                       | 803                                   | 0.0113                    | 0.9887        | 100.00                           |
| 24.5                           | 43,529                                       | 2,600                                 | 0.0597                    | 0.9403        | 98.87                            |
| 25.5                           | 40,929                                       |                                       | 0.0000                    | 1.0000        | 92.96                            |
| 26.5                           | 38,440                                       |                                       | 0.0000                    | 1.0000        | 92.96                            |
| 27.5                           | 38,440                                       | 1,836                                 | 0.0478                    | 0.9522        | 92.96                            |
| 28.5                           | 36,604                                       |                                       | 0.0000                    | 1.0000        | 88.52                            |
| 29.5                           | 7,085  | 2,817                                 | 0.3976                    | 0.6024        | 88.52                            |
| 30.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 31.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 32.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 33.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 34.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 35.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 36.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 37.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 38.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2011       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 40.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 41.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 42.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 43.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 44.5                           | 4,268  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 45.5                           | 1,511  |                                       | 0.0000                    | 1.0000        | 53.33                            |
| 46.5                           |  |                                       |                           |               | 53.33                            |
| 47.5                           |  |                                       |                           |               |                                  |
| 48.5                           |  |                                       |                           |               |                                  |
| 49.5                           |  |                                       |                           |               |                                  |
| 50.5                           |  |                                       |                           |               |                                  |
| 51.5                           |  |                                       |                           |               |                                  |
| 52.5                           |  |                                       |                           |               |                                  |
| 53.5                           |  |                                       |                           |               |                                  |
| 54.5                           |  |                                       |                           |               |                                  |
| 55.5                           |  |                                       |                           |               |                                  |
| 56.5                           |  |                                       |                           |               |                                  |
| 57.5                           |  |                                       |                           |               |                                  |
| 58.5                           |  |                                       |                           |               |                                  |
| 59.5                           |  |                                       |                           |               |                                  |
| 60.5                           |  |                                       |                           |               |                                  |
| 61.5                           |  |                                       |                           |               |                                  |
| 62.5                           |  |                                       |                           |               |                                  |
| 63.5                           |  |                                       |                           |               |                                  |
| 64.5                           |  |                                       |                           |               |                                  |
| 65.5                           |  |                                       |                           |               |                                  |
| 66.5                           |  |                                       |                           |               |                                  |
| 67.5                           |  |                                       |                           |               |                                  |
| 68.5                           |  |                                       |                           |               |                                  |
| 69.5                           |  |                                       |                           |               |                                  |
| 70.5                           |  |                                       |                           |               |                                  |
| 71.5                           |  |                                       |                           |               |                                  |
| 72.5                           |  |                                       |                           |               |                                  |
| 73.5                           |  |                                       |                           |               |                                  |
| 74.5                           |  |                                       |                           |               |                                  |
| 75.5                           |  |                                       |                           |               |                                  |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           |  |                                       |                           |               |                                  |
| 78.5                           | 74   |                                       | 0.0000                    |               |                                  |

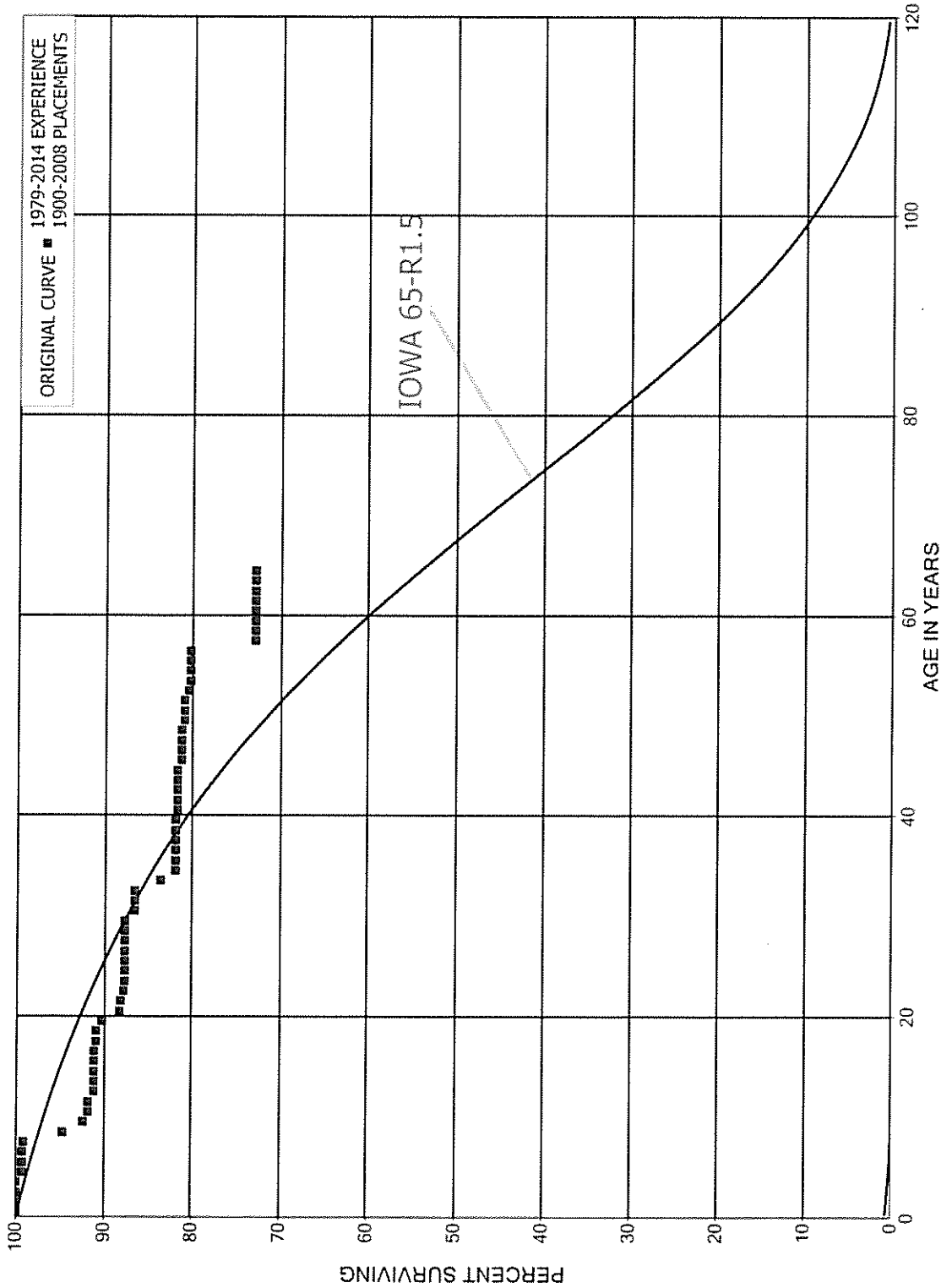
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2011       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 80.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 81.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 82.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 83.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 84.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 85.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 86.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 87.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 88.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 89.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 90.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 91.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 92.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 93.5                           | 74   |                                       | 0.0000                    |               |                                  |
| 94.5                           | 74   | 74                                    | 1.0000                    |               |                                  |
| 95.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008 EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,286,788                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,285,841                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,285,841                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,429,477                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,498,657                                    | 10,038                                | 0.0067         | 0.9933        | 100.00                           |
| 4.5                            | 1,537,114                                    | 625                                   | 0.0004         | 0.9996        | 99.33                            |
| 5.5                            | 1,560,824                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 6.5                            | 1,690,162                                    | 1,607                                 | 0.0010         | 0.9990        | 99.29                            |
| 7.5                            | 1,688,555                                    | 76,378                                | 0.0452         | 0.9548        | 99.20                            |
| 8.5                            | 1,620,842                                    | 39,260                                | 0.0242         | 0.9758        | 94.71                            |
| 9.5                            | 1,420,900                                    | 8,966                                 | 0.0063         | 0.9937        | 92.41                            |
| 10.5                           | 1,497,441                                    |                                       | 0.0000         | 1.0000        | 91.83                            |
| 11.5                           | 1,493,904                                    | 11,542                                | 0.0077         | 0.9923        | 91.83                            |
| 12.5                           | 1,482,945                                    |                                       | 0.0000         | 1.0000        | 91.12                            |
| 13.5                           | 1,513,610                                    |                                       | 0.0000         | 1.0000        | 91.12                            |
| 14.5                           | 1,488,535                                    |                                       | 0.0000         | 1.0000        | 91.12                            |
| 15.5                           | 1,488,535                                    |                                       | 0.0000         | 1.0000        | 91.12                            |
| 16.5                           | 1,426,160                                    | 3,480                                 | 0.0024         | 0.9976        | 91.12                            |
| 17.5                           | 1,422,680                                    |                                       | 0.0000         | 1.0000        | 90.90                            |
| 18.5                           | 1,456,411                                    | 10,148                                | 0.0070         | 0.9930        | 90.90                            |
| 19.5                           | 1,446,263                                    | 30,902                                | 0.0214         | 0.9786        | 90.27                            |
| 20.5                           | 1,415,361                                    | 2,004                                 | 0.0014         | 0.9986        | 88.34                            |
| 21.5                           | 1,413,357                                    | 5,779                                 | 0.0041         | 0.9959        | 88.21                            |
| 22.5                           | 1,230,513                                    | 1,336                                 | 0.0011         | 0.9989        | 87.85                            |
| 23.5                           | 1,102,948                                    |                                       | 0.0000         | 1.0000        | 87.76                            |
| 24.5                           | 1,094,588                                    |                                       | 0.0000         | 1.0000        | 87.76                            |
| 25.5                           | 1,088,665                                    |                                       | 0.0000         | 1.0000        | 87.76                            |
| 26.5                           | 920,231                                      |                                       | 0.0000         | 1.0000        | 87.76                            |
| 27.5                           | 881,073                                      |                                       | 0.0000         | 1.0000        | 87.76                            |
| 28.5                           | 902,737                                      |                                       | 0.0000         | 1.0000        | 87.76                            |
| 29.5                           | 630,100                                      | 8,332                                 | 0.0132         | 0.9868        | 87.76                            |
| 30.5                           | 621,897                                      |                                       | 0.0000         | 1.0000        | 86.60                            |
| 31.5                           | 622,525                                      |                                       | 0.0000         | 1.0000        | 86.60                            |
| 32.5                           | 622,525                                      | 21,075                                | 0.0339         | 0.9661        | 86.60                            |
| 33.5                           | 601,450                                      | 12,656                                | 0.0210         | 0.9790        | 83.66                            |
| 34.5                           | 588,794                                      |                                       | 0.0000         | 1.0000        | 81.90                            |
| 35.5                           | 588,794                                      |                                       | 0.0000         | 1.0000        | 81.90                            |
| 36.5                           | 588,794                                      |                                       | 0.0000         | 1.0000        | 81.90                            |
| 37.5                           | 588,794                                      |                                       | 0.0000         | 1.0000        | 81.90                            |
| 38.5                           | 445,158                                      |                                       | 0.0000         | 1.0000        | 81.90                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2008       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 375,978                                      | 628                                   | 0.0017                    | 0.9983        | 81.90                            |  |
| 40.5                           | 398,206                                      |                                       | 0.0000                    | 1.0000        | 81.77                            |  |
| 41.5                           | 388,268                                      |                                       | 0.0000                    | 1.0000        | 81.77                            |  |
| 42.5                           | 272,166                                      | 200                                   | 0.0007                    | 0.9993        | 81.77                            |  |
| 43.5                           | 271,966                                      |                                       | 0.0000                    | 1.0000        | 81.71                            |  |
| 44.5                           | 263,301                                      | 1,496                                 | 0.0057                    | 0.9943        | 81.71                            |  |
| 45.5                           | 128,660                                      |                                       | 0.0000                    | 1.0000        | 81.24                            |  |
| 46.5                           | 43,153                                       |                                       | 0.0000                    | 1.0000        | 81.24                            |  |
| 47.5                           | 43,153                                       |                                       | 0.0000                    | 1.0000        | 81.24                            |  |
| 48.5                           | 43,153                                       | 149                                   | 0.0035                    | 0.9965        | 81.24                            |  |
| 49.5                           | 43,004                                       |                                       | 0.0000                    | 1.0000        | 80.96                            |  |
| 50.5                           | 43,004                                       |                                       | 0.0000                    | 1.0000        | 80.96                            |  |
| 51.5                           | 43,003                                       | 234                                   | 0.0054                    | 0.9946        | 80.96                            |  |
| 52.5                           | 42,769                                       | 129                                   | 0.0030                    | 0.9970        | 80.52                            |  |
| 53.5                           | 42,640                                       |                                       | 0.0000                    | 1.0000        | 80.28                            |  |
| 54.5                           | 42,640                                       |                                       | 0.0000                    | 1.0000        | 80.28                            |  |
| 55.5                           | 42,640                                       |                                       | 0.0000                    | 1.0000        | 80.28                            |  |
| 56.5                           | 42,640                                       | 3,924                                 | 0.0920                    | 0.9080        | 80.28                            |  |
| 57.5                           | 38,716                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 58.5                           | 38,716                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 59.5                           | 38,716                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 60.5                           | 38,716                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 61.5                           | 38,716                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 62.5                           | 38,716                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 63.5                           | 38,716                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 64.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 65.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 66.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 67.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 68.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 69.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 70.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 71.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 72.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 73.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 74.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 75.5                           | 18,783                                       |                                       | 0.0000                    | 1.0000        | 72.89                            |  |
| 76.5                           |  |                                       |                           |               | 72.89                            |  |
| 77.5                           |  |                                       |                           |               |                                  |  |
| 78.5                           | 15,755                                       |                                       | 0.0000                    |               |                                  |  |



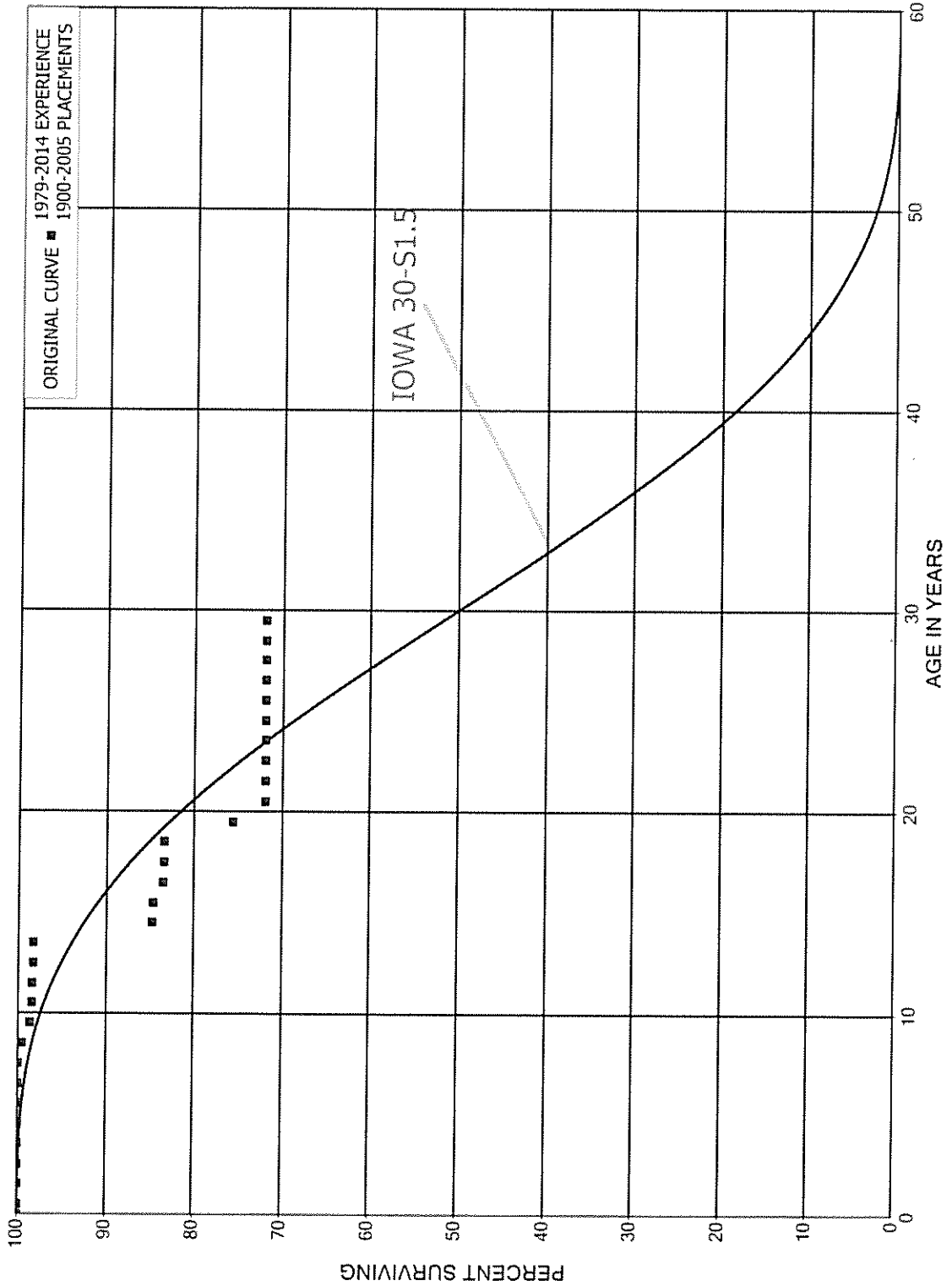
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2008       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 80.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 81.5                           | 21,747                                       | 11                                    |                           | 0.0005        |                                  |
| 82.5                           | 21,736                                       | 5,981                                 |                           | 0.2752        |                                  |
| 83.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 84.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 85.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 86.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 87.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 88.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 89.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 90.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 91.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 92.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 93.5                           | 15,755                                       |                                       |                           | 0.0000        |                                  |
| 94.5                           | 15,755                                       | 9,764                                 |                           | 0.6197        |                                  |
| 95.5                           | 5,991  |                                       |                           | 0.0000        |                                  |
| 96.5                           | 5,991  |                                       |                           | 0.0000        |                                  |
| 97.5                           | 5,991  |                                       |                           | 0.0000        |                                  |
| 98.5                           | 5,991  |                                       |                           | 0.0000        |                                  |
| 99.5                           | 5,991  |                                       |                           | 0.0000        |                                  |
| 100.5                          | 5,991  | 5,991                                 |                           | 1.0000        |                                  |
| 101.5                          |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1900-2005       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 505,034                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 505,034                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 505,034                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 509,014                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 509,014                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 538,713                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 557,387                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 557,387                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 557,387                                      | 2,850                                 | 0.0051                    | 0.9949        | 100.00                           |
| 8.5                            | 562,444                                      | 5,049                                 | 0.0090                    | 0.9910        | 99.49                            |
| 9.5                            | 507,324                                      | 991                                   | 0.0020                    | 0.9980        | 98.60                            |
| 10.5                           | 506,333                                      |                                       | 0.0000                    | 1.0000        | 98.40                            |
| 11.5                           | 580,830                                      | 652                                   | 0.0011                    | 0.9989        | 98.40                            |
| 12.5                           | 628,060                                      | 192                                   | 0.0003                    | 0.9997        | 98.29                            |
| 13.5                           | 627,868                                      | 86,623                                | 0.1380                    | 0.8620        | 98.26                            |
| 14.5                           | 541,245                                      | 416                                   | 0.0008                    | 0.9992        | 84.71                            |
| 15.5                           | 536,849                                      | 7,309                                 | 0.0136                    | 0.9864        | 84.64                            |
| 16.5                           | 565,102                                      | 314                                   | 0.0006                    | 0.9994        | 83.49                            |
| 17.5                           | 541,929                                      |                                       | 0.0000                    | 1.0000        | 83.44                            |
| 18.5                           | 541,929                                      | 50,768                                | 0.0937                    | 0.9063        | 83.44                            |
| 19.5                           | 491,161                                      | 24,042                                | 0.0489                    | 0.9511        | 75.63                            |
| 20.5                           | 467,119                                      |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 21.5                           | 459,212                                      |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 22.5                           | 354,945                                      |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 23.5                           | 354,945                                      |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 24.5                           | 280,448                                      |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 25.5                           | 245,256                                      |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 26.5                           | 245,256                                      |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 27.5                           | 95,776                                       |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 28.5                           | 90,186                                       |                                       | 0.0000                    | 1.0000        | 71.92                            |
| 29.5                           |  |                                       |                           |               | 71.92                            |
| 30.5                           |  |                                       |                           |               |                                  |
| 31.5                           |  |                                       |                           |               |                                  |
| 32.5                           |  |                                       |                           |               |                                  |
| 33.5                           |  |                                       |                           |               |                                  |
| 34.5                           |  |                                       |                           |               |                                  |
| 35.5                           |  |                                       |                           |               |                                  |
| 36.5                           | 2,205  |                                       | 0.0000                    |               |                                  |
| 37.5                           | 2,205  |                                       | 0.0000                    |               |                                  |
| 38.5                           | 2,205  |                                       | 0.0000                    |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2005       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,548  |                                       | 0.0000                    |               |                                  |
| 40.5                           | 8,504  |                                       | 0.0000                    |               |                                  |
| 41.5                           | 8,504  |                                       | 0.0000                    |               |                                  |
| 42.5                           | 8,504  |                                       | 0.0000                    |               |                                  |
| 43.5                           | 8,504  |                                       | 0.0000                    |               |                                  |
| 44.5                           | 8,504  |                                       | 0.0000                    |               |                                  |
| 45.5                           | 8,504  |                                       | 0.0000                    |               |                                  |
| 46.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 47.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 48.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 49.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 50.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 51.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 52.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 53.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 54.5                           | 6,299  |                                       | 0.0000                    |               |                                  |
| 55.5                           | 6,299  | 3,343                                 | 0.5307                    |               |                                  |
| 56.5                           | 2,956  | 2,956                                 | 1.0000                    |               |                                  |
| 57.5                           |  |                                       |                           |               |                                  |
| 58.5                           |  |                                       |                           |               |                                  |
| 59.5                           |  |                                       |                           |               |                                  |
| 60.5                           |  |                                       |                           |               |                                  |
| 61.5                           |  |                                       |                           |               |                                  |
| 62.5                           |  |                                       |                           |               |                                  |
| 63.5                           |  |                                       |                           |               |                                  |
| 64.5                           |  |                                       |                           |               |                                  |
| 65.5                           |  |                                       |                           |               |                                  |
| 66.5                           |  |                                       |                           |               |                                  |
| 67.5                           |  |                                       |                           |               |                                  |
| 68.5                           |  |                                       |                           |               |                                  |
| 69.5                           |  |                                       |                           |               |                                  |
| 70.5                           |  |                                       |                           |               |                                  |
| 71.5                           |  |                                       |                           |               |                                  |
| 72.5                           |  |                                       |                           |               |                                  |
| 73.5                           |  |                                       |                           |               |                                  |
| 74.5                           |  |                                       |                           |               |                                  |
| 75.5                           |  |                                       |                           |               |                                  |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           |  |                                       |                           |               |                                  |
| 78.5                           | 960  |                                       | 0.0000                    |               |                                  |

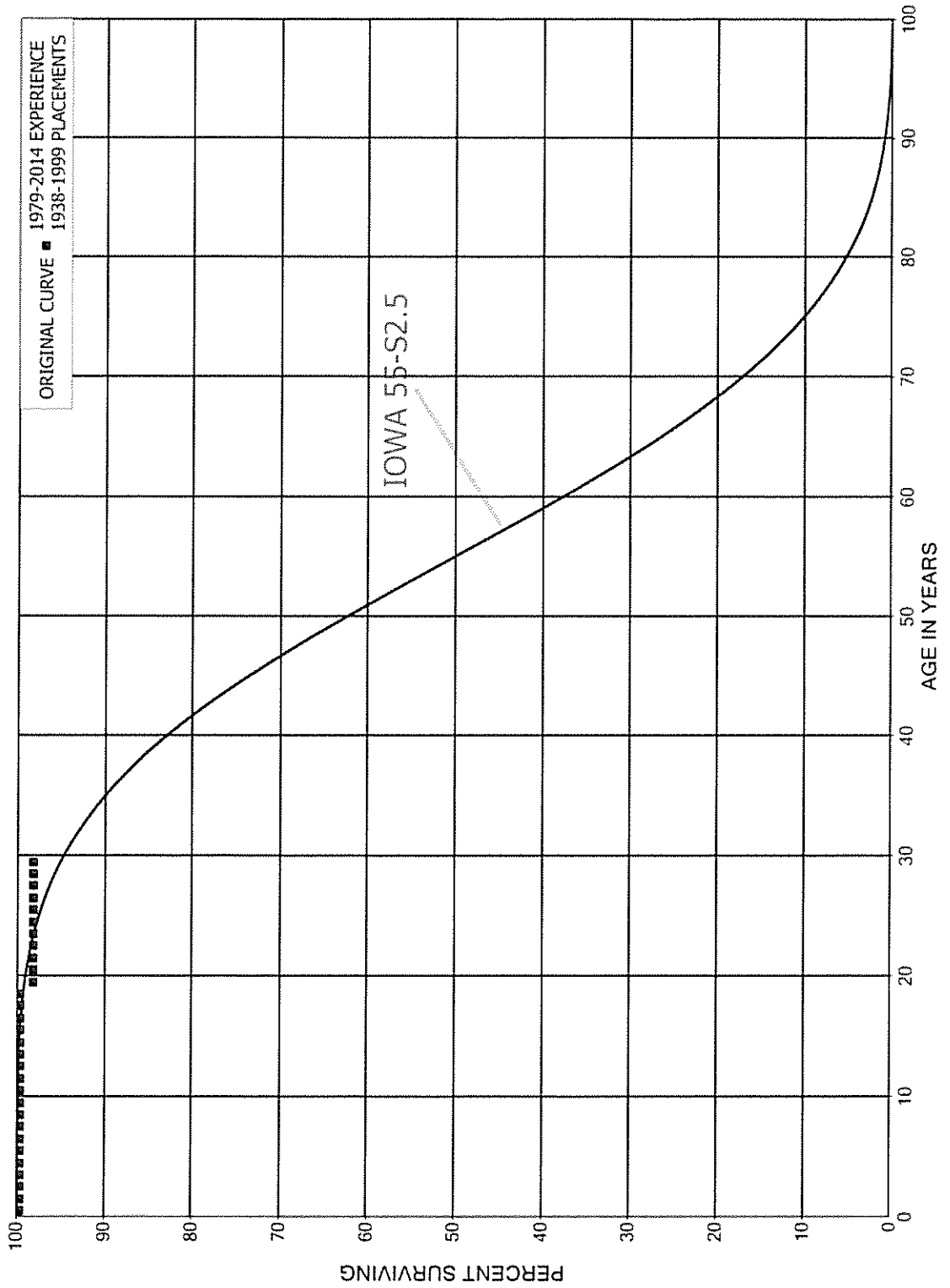
KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2005       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 80.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 81.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 82.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 83.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 84.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 85.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 86.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 87.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 88.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 89.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 90.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 91.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 92.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 93.5                           | 960  |                                       | 0.0000                    |               |                                  |
| 94.5                           | 960  | 960                                   | 1.0000                    |               |                                  |
| 95.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1938-1999       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 175,160                                      | 617                                   | 0.0035                    | 0.9965        | 100.00                           |  |
| 0.5                            | 174,543                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 1.5                            | 174,543                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 2.5                            | 170,563                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 3.5                            | 170,563                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 4.5                            | 140,864                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 5.5                            | 140,864                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 6.5                            | 140,864                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 7.5                            | 140,864                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 8.5                            | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 9.5                            | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 10.5                           | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 11.5                           | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 12.5                           | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 13.5                           | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 14.5                           | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 15.5                           | 132,957                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 16.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 17.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 99.65                            |  |
| 18.5                           | 102,362                                      | 1,520                                 | 0.0148                    | 0.9852        | 99.65                            |  |
| 19.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 20.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 21.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 22.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 23.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 24.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 25.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 26.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 27.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 28.5                           | 100,842                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |  |
| 29.5                           |  |                                       |                           |               | 98.17                            |  |
| 30.5                           |  |                                       |                           |               |                                  |  |
| 31.5                           |  |                                       |                           |               |                                  |  |
| 32.5                           |  |                                       |                           |               |                                  |  |
| 33.5                           |  |                                       |                           |               |                                  |  |
| 34.5                           |  |                                       |                           |               |                                  |  |
| 35.5                           |  |                                       |                           |               |                                  |  |
| 36.5                           |  |                                       |                           |               |                                  |  |
| 37.5                           |  |                                       |                           |               |                                  |  |
| 38.5                           |  |                                       |                           |               |                                  |  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

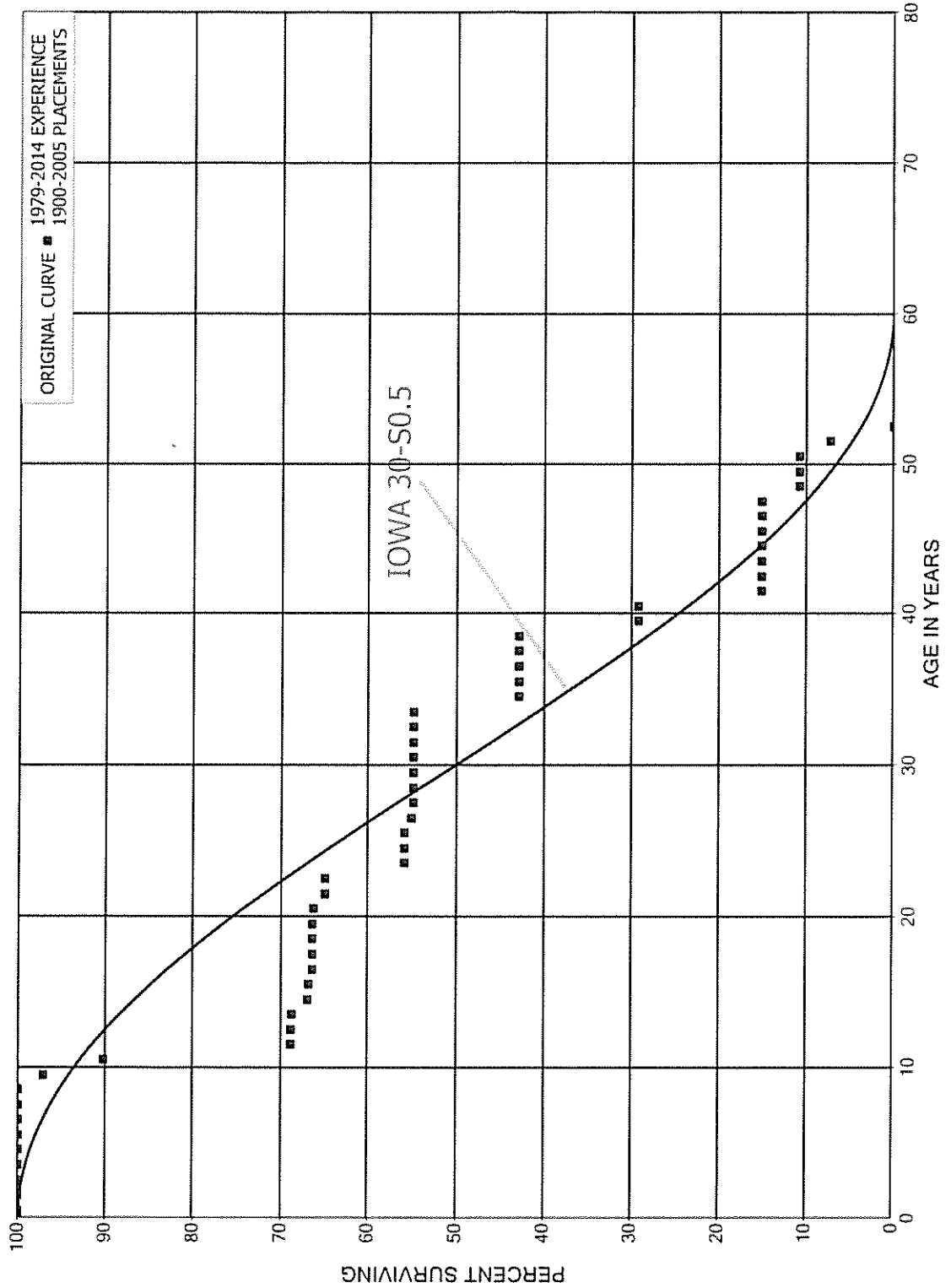
ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1938-1999       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           |  |                                       |                           |               |                                  |
| 40.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 41.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 42.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 43.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 44.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 45.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 46.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 47.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 48.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 49.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 50.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 51.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 52.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 53.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 54.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 55.5                           | 1,054  |                                       | 0.0000                    |               |                                  |
| 56.5                           | 1,054  | 1,054                                 | 1.0000                    |               |                                  |
| 57.5                           |  |                                       |                           |               |                                  |



KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 381.09 METERS - INDUSTRIAL STEAM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1900-2005       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 497,073                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 497,073                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 497,073                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 497,073                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 497,073                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 448,578                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 455,615                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 462,026                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 462,026                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 462,026                                      | 13,696                                | 0.0296                    | 0.9704        | 100.00                           |
| 9.5                            | 442,803                                      | 31,368                                | 0.0708                    | 0.9292        | 97.04                            |
| 10.5                           | 412,133                                      | 97,602                                | 0.2368                    | 0.7632        | 90.16                            |
| 11.5                           | 278,942                                      |                                       | 0.0000                    | 1.0000        | 68.81                            |
| 12.5                           | 278,942                                      | 539                                   | 0.0019                    | 0.9981        | 68.81                            |
| 13.5                           | 278,403                                      | 7,148                                 | 0.0257                    | 0.9743        | 68.68                            |
| 14.5                           | 271,255                                      | 476                                   | 0.0018                    | 0.9982        | 66.91                            |
| 15.5                           | 270,779                                      | 1,448                                 | 0.0053                    | 0.9947        | 66.80                            |
| 16.5                           | 263,100                                      |                                       | 0.0000                    | 1.0000        | 66.44                            |
| 17.5                           | 260,422                                      |                                       | 0.0000                    | 1.0000        | 66.44                            |
| 18.5                           | 260,422                                      |                                       | 0.0000                    | 1.0000        | 66.44                            |
| 19.5                           | 260,422                                      | 515                                   | 0.0020                    | 0.9980        | 66.44                            |
| 20.5                           | 316,995                                      | 6,522                                 | 0.0206                    | 0.9794        | 66.31                            |
| 21.5                           | 310,473                                      |                                       | 0.0000                    | 1.0000        | 64.94                            |
| 22.5                           | 226,897                                      | 31,966                                | 0.1409                    | 0.8591        | 64.94                            |
| 23.5                           | 194,931                                      |                                       | 0.0000                    | 1.0000        | 55.79                            |
| 24.5                           | 138,866                                      |                                       | 0.0000                    | 1.0000        | 55.79                            |
| 25.5                           | 138,866                                      | 1,697                                 | 0.0122                    | 0.9878        | 55.79                            |
| 26.5                           | 137,169                                      | 675                                   | 0.0049                    | 0.9951        | 55.11                            |
| 27.5                           | 132,129                                      |                                       | 0.0000                    | 1.0000        | 54.84                            |
| 28.5                           | 132,129                                      |                                       | 0.0000                    | 1.0000        | 54.84                            |
| 29.5                           | 37,787                                       |                                       | 0.0000                    | 1.0000        | 54.84                            |
| 30.5                           | 6,254  |                                       | 0.0000                    | 1.0000        | 54.84                            |
| 31.5                           | 6,976  |                                       | 0.0000                    | 1.0000        | 54.84                            |
| 32.5                           | 6,976  |                                       | 0.0000                    | 1.0000        | 54.84                            |
| 33.5                           | 6,976  | 1,524                                 | 0.2185                    | 0.7815        | 54.84                            |
| 34.5                           | 6,066  |                                       | 0.0000                    | 1.0000        | 42.86                            |
| 35.5                           | 7,282  |                                       | 0.0000                    | 1.0000        | 42.86                            |
| 36.5                           | 7,282  |                                       | 0.0000                    | 1.0000        | 42.86                            |
| 37.5                           | 7,282  |                                       | 0.0000                    | 1.0000        | 42.86                            |
| 38.5                           | 7,282  | 2,318                                 | 0.3183                    | 0.6817        | 42.86                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2005       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,964  |                                       | 0.0000                    | 1.0000        | 29.22                            |
| 40.5                           | 4,964  | 2,412                                 | 0.4859                    | 0.5141        | 29.22                            |
| 41.5                           | 2,552  |                                       | 0.0000                    | 1.0000        | 15.02                            |
| 42.5                           | 2,552  |                                       | 0.0000                    | 1.0000        | 15.02                            |
| 43.5                           | 2,552  |                                       | 0.0000                    | 1.0000        | 15.02                            |
| 44.5                           | 2,552  |                                       | 0.0000                    | 1.0000        | 15.02                            |
| 45.5                           | 2,552  |                                       | 0.0000                    | 1.0000        | 15.02                            |
| 46.5                           | 2,552  |                                       | 0.0000                    | 1.0000        | 15.02                            |
| 47.5                           | 2,552  | 722                                   | 0.2829                    | 0.7171        | 15.02                            |
| 48.5                           | 1,830  |                                       | 0.0000                    | 1.0000        | 10.77                            |
| 49.5                           | 1,830  |                                       | 0.0000                    | 1.0000        | 10.77                            |
| 50.5                           | 1,830  | 614                                   | 0.3355                    | 0.6645        | 10.77                            |
| 51.5                           | 1,216  | 1,216                                 | 1.0000                    |               | 7.16                             |
| 52.5                           |  |                                       |                           |               |                                  |
| 53.5                           |  |                                       |                           |               |                                  |
| 54.5                           |  |                                       |                           |               |                                  |
| 55.5                           |  |                                       |                           |               |                                  |
| 56.5                           |  |                                       |                           |               |                                  |
| 57.5                           |  |                                       |                           |               |                                  |
| 58.5                           |  |                                       |                           |               |                                  |
| 59.5                           |  |                                       |                           |               |                                  |
| 60.5                           |  |                                       |                           |               |                                  |
| 61.5                           |  |                                       |                           |               |                                  |
| 62.5                           |  |                                       |                           |               |                                  |
| 63.5                           |  |                                       |                           |               |                                  |
| 64.5                           |  |                                       |                           |               |                                  |
| 65.5                           |  |                                       |                           |               |                                  |
| 66.5                           |  |                                       |                           |               |                                  |
| 67.5                           |  |                                       |                           |               |                                  |
| 68.5                           |  |                                       |                           |               |                                  |
| 69.5                           |  |                                       |                           |               |                                  |
| 70.5                           |  |                                       |                           |               |                                  |
| 71.5                           |  |                                       |                           |               |                                  |
| 72.5                           |  |                                       |                           |               |                                  |
| 73.5                           |  |                                       |                           |               |                                  |
| 74.5                           |  |                                       |                           |               |                                  |
| 75.5                           |  |                                       |                           |               |                                  |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           |  |                                       |                           |               |                                  |
| 78.5                           | 1,208  |                                       | 0.0000                    |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

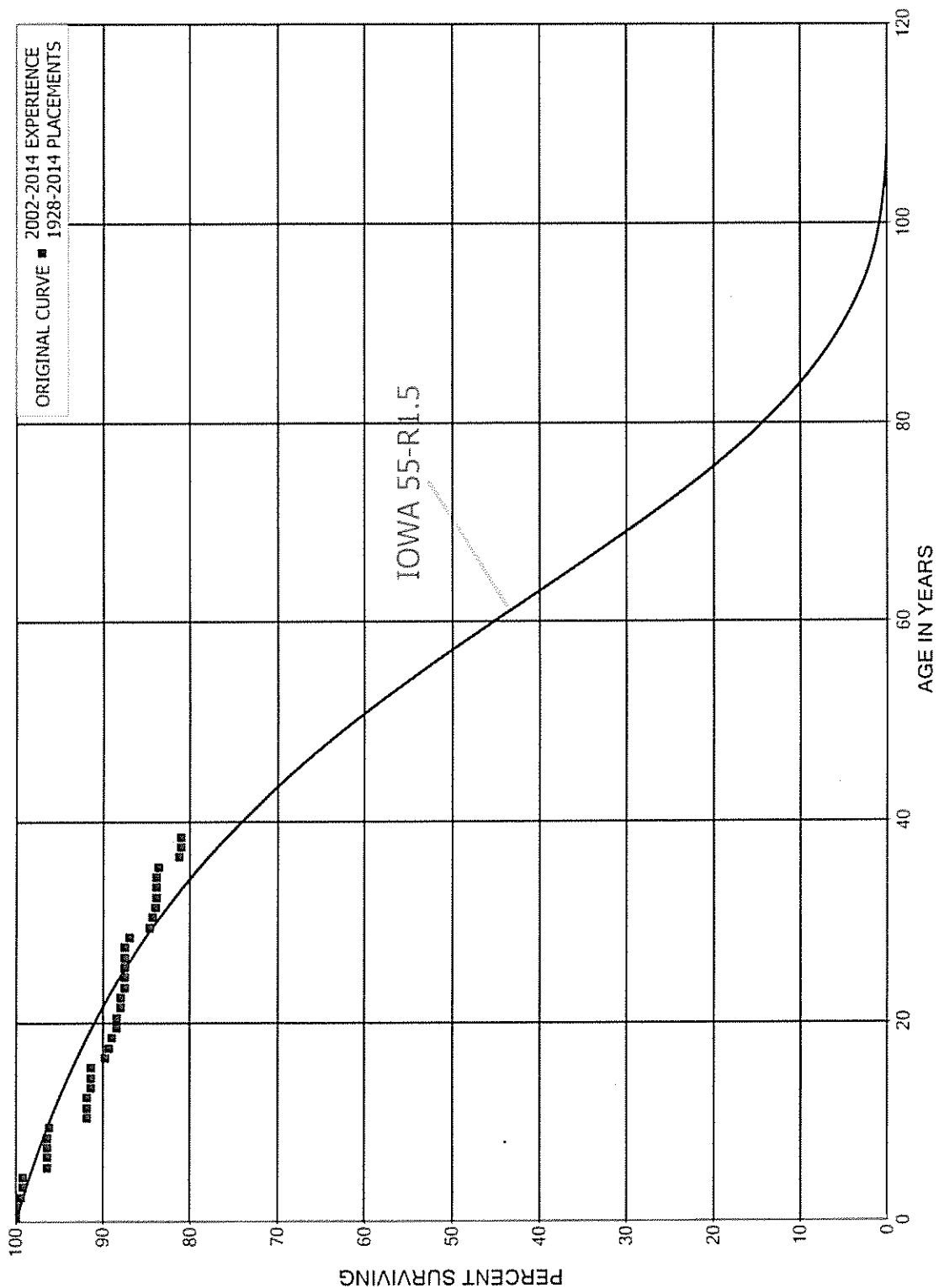
ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2005       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 80.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 81.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 82.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 83.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 84.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 85.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 86.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 87.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 88.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 89.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 90.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 91.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 92.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 93.5                           | 1,208  |                                       | 0.0000                    |               |                                  |
| 94.5                           | 1,208  | 1,208                                 | 1.0000                    |               |                                  |
| 95.5                           |  |                                       |                           |               |                                  |

## COMMON PLANT

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 2002-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,716,895                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,778,809                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,743,329                                    | 15,668                                | 0.0057                    | 0.9943        | 100.00                           |
| 2.5                            | 2,290,279                                    | 4,820                                 | 0.0021                    | 0.9979        | 99.43                            |
| 3.5                            | 1,277,915                                    |                                       | 0.0000                    | 1.0000        | 99.22                            |
| 4.5                            | 1,212,857                                    | 35,196                                | 0.0290                    | 0.9710        | 99.22                            |
| 5.5                            | 670,764                                      |                                       | 0.0000                    | 1.0000        | 96.34                            |
| 6.5                            | 698,674                                      |                                       | 0.0000                    | 1.0000        | 96.34                            |
| 7.5                            | 778,030                                      |                                       | 0.0000                    | 1.0000        | 96.34                            |
| 8.5                            | 820,286                                      | 1,263                                 | 0.0015                    | 0.9985        | 96.34                            |
| 9.5                            | 939,434                                      | 43,081                                | 0.0459                    | 0.9541        | 96.19                            |
| 10.5                           | 912,194                                      |                                       | 0.0000                    | 1.0000        | 91.78                            |
| 11.5                           | 1,008,484                                    |                                       | 0.0000                    | 1.0000        | 91.78                            |
| 12.5                           | 1,044,680                                    | 4,483                                 | 0.0043                    | 0.9957        | 91.78                            |
| 13.5                           | 676,592                                      |                                       | 0.0000                    | 1.0000        | 91.39                            |
| 14.5                           | 691,712                                      |                                       | 0.0000                    | 1.0000        | 91.39                            |
| 15.5                           | 795,054                                      | 14,130                                | 0.0178                    | 0.9822        | 91.39                            |
| 16.5                           | 1,221,012                                    | 5,913                                 | 0.0048                    | 0.9952        | 89.76                            |
| 17.5                           | 1,418,754                                    | 6,683                                 | 0.0047                    | 0.9953        | 89.33                            |
| 18.5                           | 1,418,583                                    | 7,466                                 | 0.0053                    | 0.9947        | 88.91                            |
| 19.5                           | 1,744,143                                    | 1,787                                 | 0.0010                    | 0.9990        | 88.44                            |
| 20.5                           | 4,617,191                                    | 22,827                                | 0.0049                    | 0.9951        | 88.35                            |
| 21.5                           | 4,421,503                                    |                                       | 0.0000                    | 1.0000        | 87.91                            |
| 22.5                           | 4,425,609                                    | 18,529                                | 0.0042                    | 0.9958        | 87.91                            |
| 23.5                           | 4,257,148                                    |                                       | 0.0000                    | 1.0000        | 87.54                            |
| 24.5                           | 4,202,196                                    | 2,093                                 | 0.0005                    | 0.9995        | 87.54                            |
| 25.5                           | 4,192,147                                    | 1,610                                 | 0.0004                    | 0.9996        | 87.50                            |
| 26.5                           | 4,185,318                                    |                                       | 0.0000                    | 1.0000        | 87.47                            |
| 27.5                           | 4,205,815                                    | 26,863                                | 0.0064                    | 0.9936        | 87.47                            |
| 28.5                           | 3,717,363                                    | 97,421                                | 0.0262                    | 0.9738        | 86.91                            |
| 29.5                           | 3,322,545                                    | 13,328                                | 0.0040                    | 0.9960        | 84.63                            |
| 30.5                           | 3,298,215                                    | 12,134                                | 0.0037                    | 0.9963        | 84.29                            |
| 31.5                           | 3,720,869                                    | 6,405                                 | 0.0017                    | 0.9983        | 83.98                            |
| 32.5                           | 948,463                                      |                                       | 0.0000                    | 1.0000        | 83.84                            |
| 33.5                           | 926,327                                      |                                       | 0.0000                    | 1.0000        | 83.84                            |
| 34.5                           | 862,373                                      | 2,169                                 | 0.0025                    | 0.9975        | 83.84                            |
| 35.5                           | 787,424                                      | 21,865                                | 0.0278                    | 0.9722        | 83.63                            |
| 36.5                           | 765,559                                      | 1,958                                 | 0.0026                    | 0.9974        | 81.30                            |
| 37.5                           | 763,602                                      |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 38.5                           | 761,707                                      |                                       | 0.0000                    | 1.0000        | 81.10                            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 2002-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 26,306                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 40.5                           | 16,824                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 41.5                           | 16,824                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 42.5                           | 16,824                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 43.5                           | 16,824                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 44.5                           | 16,824                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 45.5                           | 16,824                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 46.5                           | 16,824                                       |                                       | 0.0000                    | 1.0000        | 81.10                            |
| 47.5                           |  |                                       |                           |               | 81.10                            |
| 48.5                           |  |                                       |                           |               |                                  |
| 49.5                           |  |                                       |                           |               |                                  |
| 50.5                           |  |                                       |                           |               |                                  |
| 51.5                           |  |                                       |                           |               |                                  |
| 52.5                           |  |                                       |                           |               |                                  |
| 53.5                           |  |                                       |                           |               |                                  |
| 54.5                           |  |                                       |                           |               |                                  |
| 55.5                           |  |                                       |                           |               |                                  |
| 56.5                           |  |                                       |                           |               |                                  |
| 57.5                           |  |                                       |                           |               |                                  |
| 58.5                           | 10,678                                       |                                       | 0.0000                    |               |                                  |
| 59.5                           | 10,678                                       |                                       | 0.0000                    |               |                                  |
| 60.5                           | 16,096                                       |                                       | 0.0000                    |               |                                  |
| 61.5                           | 16,096                                       |                                       | 0.0000                    |               |                                  |
| 62.5                           | 16,096                                       |                                       | 0.0000                    |               |                                  |
| 63.5                           | 16,096                                       |                                       | 0.0000                    |               |                                  |
| 64.5                           | 16,096                                       |                                       | 0.0000                    |               |                                  |
| 65.5                           | 16,096                                       |                                       | 0.0000                    |               |                                  |
| 66.5                           | 5,418  |                                       | 0.0000                    |               |                                  |
| 67.5                           | 5,418  |                                       | 0.0000                    |               |                                  |
| 68.5                           |  |                                       |                           |               |                                  |
| 69.5                           |  |                                       |                           |               |                                  |
| 70.5                           |  |                                       |                           |               |                                  |
| 71.5                           |  |                                       |                           |               |                                  |
| 72.5                           |  |                                       |                           |               |                                  |
| 73.5                           |  |                                       |                           |               |                                  |
| 74.5                           |  |                                       |                           |               |                                  |
| 75.5                           |  |                                       |                           |               |                                  |
| 76.5                           |  |                                       |                           |               |                                  |
| 77.5                           |  |                                       |                           |               |                                  |
| 78.5                           | 32,668                                       |                                       | 0.0000                    |               |                                  |



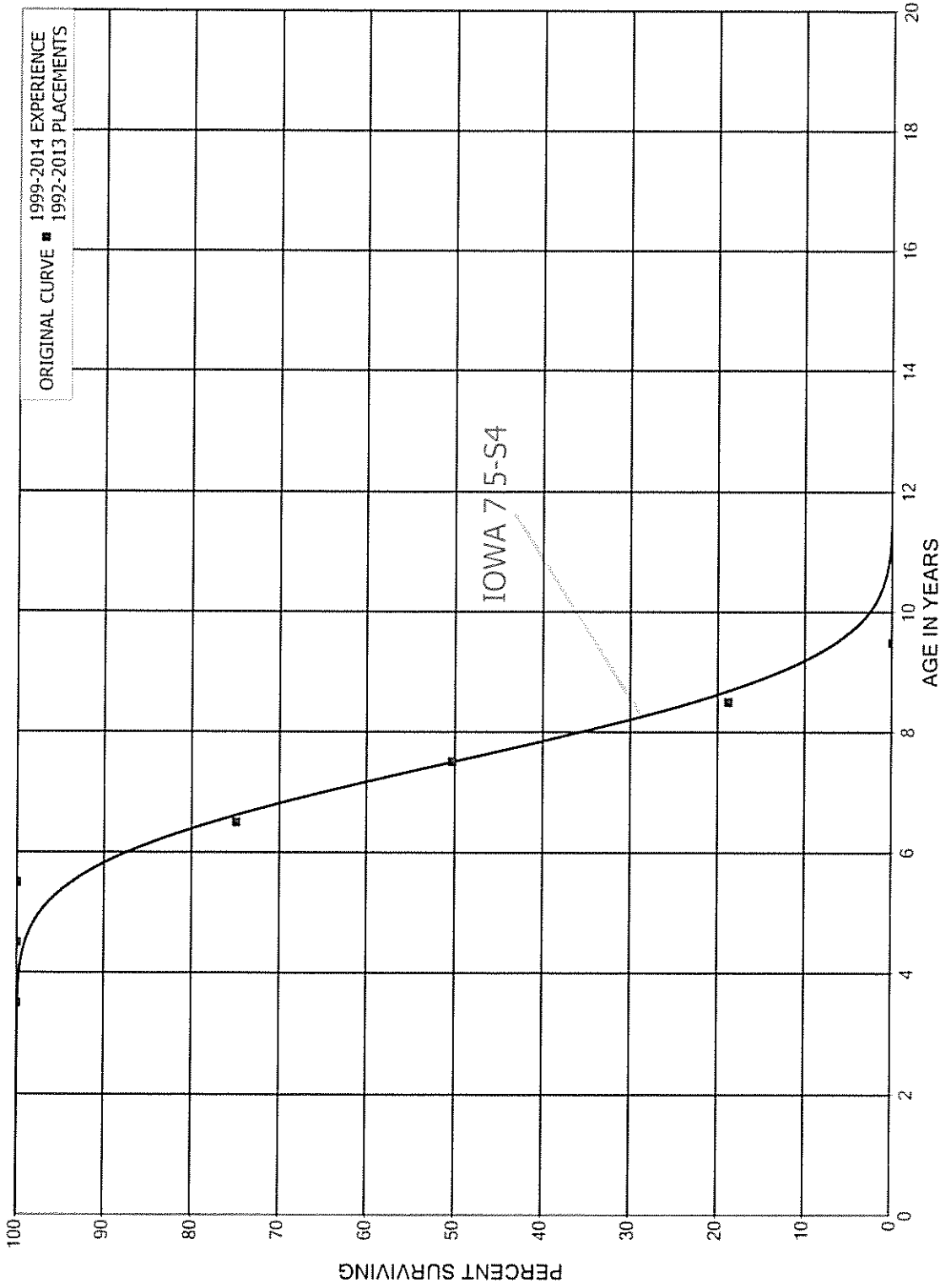
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2014       |  |                                       | EXPERIENCE BAND 2002-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 32,668                                       |                                       | 0.0000                    |               |                                  |
| 80.5                           | 32,668                                       |                                       | 0.0000                    |               |                                  |
| 81.5                           | 32,668                                       |                                       | 0.0000                    |               |                                  |
| 82.5                           | 32,668                                       |                                       | 0.0000                    |               |                                  |
| 83.5                           | 32,668                                       |                                       | 0.0000                    |               |                                  |
| 84.5                           | 32,668                                       |                                       | 0.0000                    |               |                                  |
| 85.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



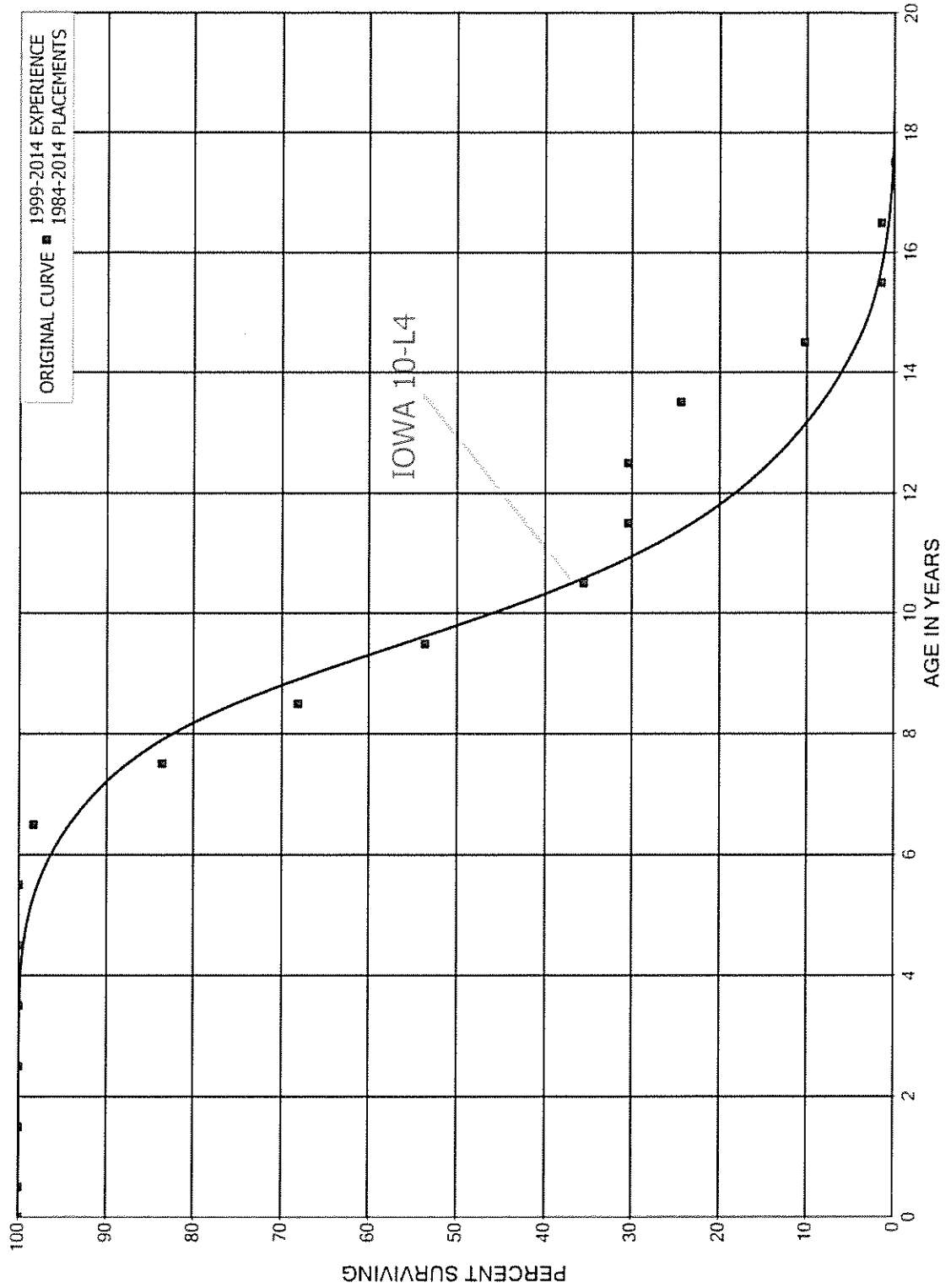
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1992-2013       |  |                                       | EXPERIENCE BAND 1999-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 26,850                                       |                                       | 0.0000                    |               |                                  |
| 0.5                            | 26,850                                       |                                       | 0.0000                    |               |                                  |
| 1.5                            |  |                                       |                           |               |                                  |
| 2.5                            |  |                                       |                           |               |                                  |
| 3.5                            | 134,131                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 255,880                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 334,518                                      | 83,832                                | 0.2506                    | 0.7494        | 100.00                           |
| 6.5                            | 282,798                                      | 92,961                                | 0.3287                    | 0.6713        | 74.94                            |
| 7.5                            | 198,170                                      | 124,193                               | 0.6267                    | 0.3733        | 50.31                            |
| 8.5                            | 57,211                                       | 57,211                                | 1.0000                    |               | 18.78                            |
| 9.5                            |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



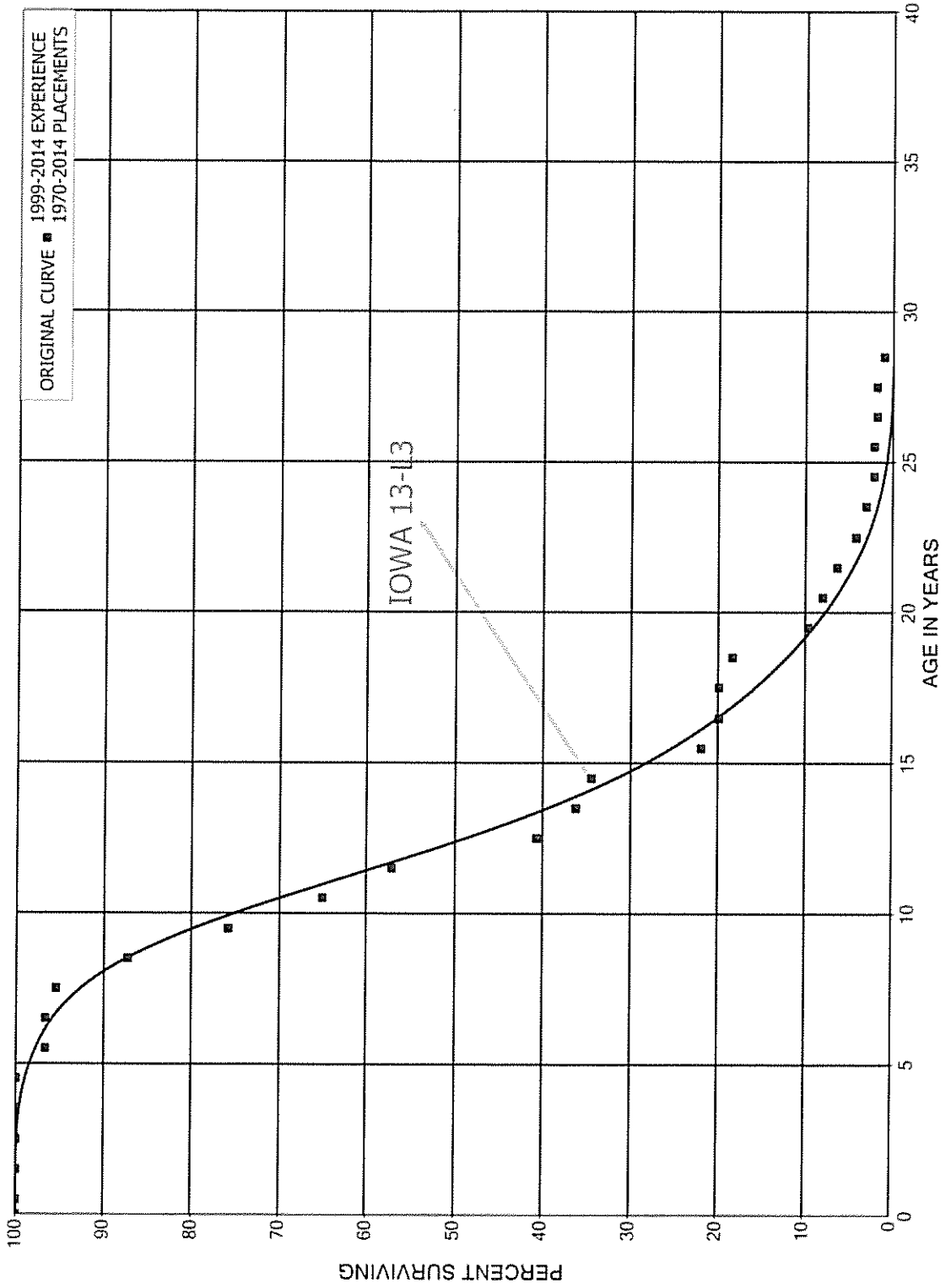
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1984-2014       |  |                                       | EXPERIENCE BAND 1999-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,301,694                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 893,580                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 597,680                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 478,596                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 638,882                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 819,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 843,147                                      | 14,861                                | 0.0176                    | 0.9824        | 100.00                           |
| 6.5                            | 1,027,518                                    | 152,803                               | 0.1487                    | 0.8513        | 98.24                            |
| 7.5                            | 828,900                                      | 153,697                               | 0.1854                    | 0.8146        | 83.63                            |
| 8.5                            | 656,088                                      | 139,296                               | 0.2123                    | 0.7877        | 68.12                            |
| 9.5                            | 422,704                                      | 142,684                               | 0.3375                    | 0.6625        | 53.66                            |
| 10.5                           | 252,119                                      | 36,682                                | 0.1455                    | 0.8545        | 35.55                            |
| 11.5                           | 152,764                                      |                                       | 0.0000                    | 1.0000        | 30.37                            |
| 12.5                           | 152,764                                      | 30,086                                | 0.1969                    | 0.8031        | 30.37                            |
| 13.5                           | 122,678                                      | 71,548                                | 0.5832                    | 0.4168        | 24.39                            |
| 14.5                           | 60,089                                       | 51,130                                | 0.8509                    | 0.1491        | 10.17                            |
| 15.5                           | 8,959  |                                       | 0.0000                    | 1.0000        | 1.52                             |
| 16.5                           | 8,959  | 8,959                                 | 1.0000                    |               | 1.52                             |
| 17.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

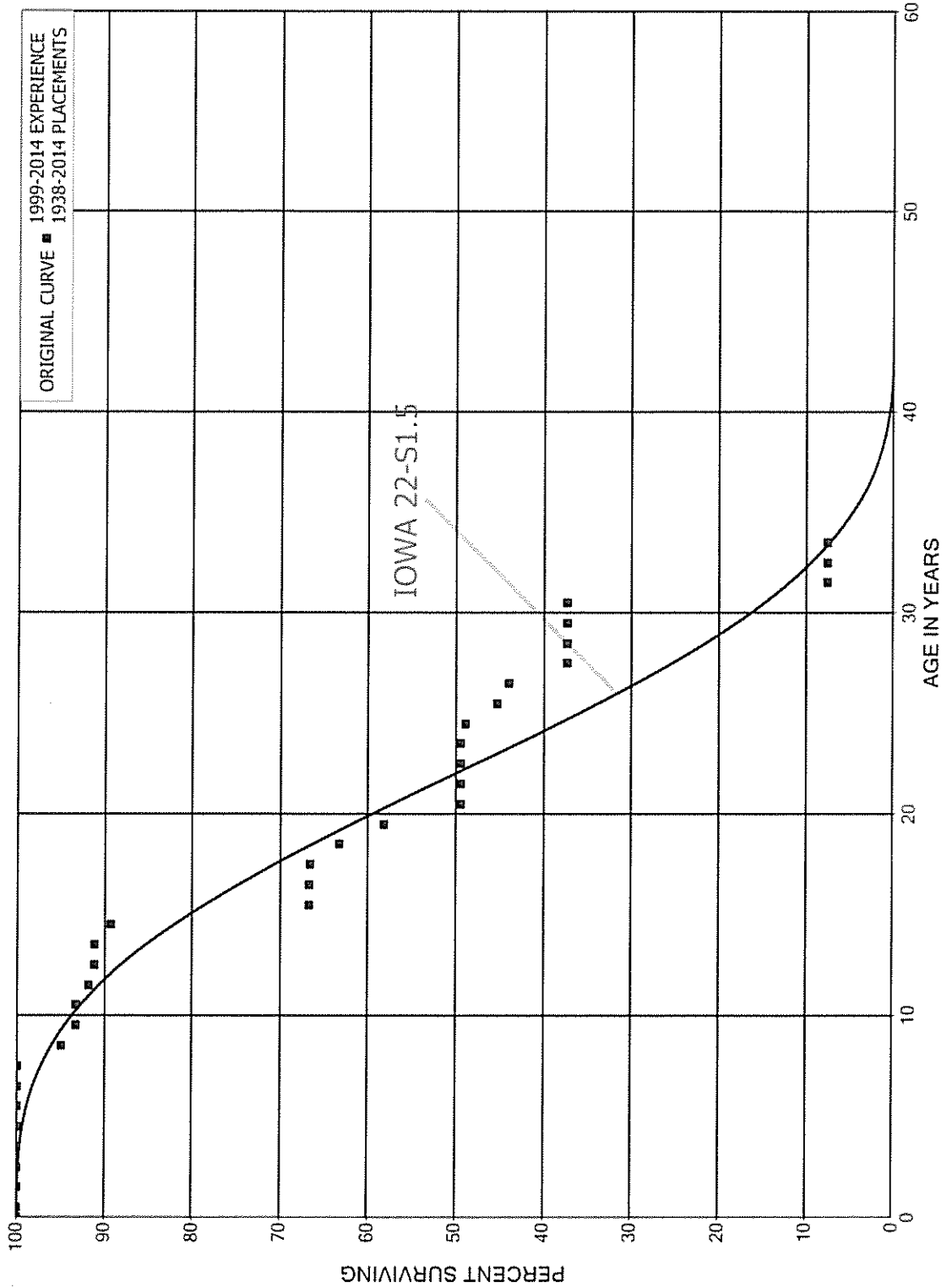
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2014

EXPERIENCE BAND 1999-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 5,756,685                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 3,787,512                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 3,605,326                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 3,396,342                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 3,051,202                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 2,053,438                                    | 68,665                                | 0.0334         | 0.9666        | 100.00                           |
| 5.5                            | 2,250,113                                    |                                       | 0.0000         | 1.0000        | 96.66                            |
| 6.5                            | 2,213,146                                    | 29,932                                | 0.0135         | 0.9865        | 96.66                            |
| 7.5                            | 1,898,040                                    | 161,022                               | 0.0848         | 0.9152        | 95.35                            |
| 8.5                            | 2,036,750                                    | 265,726                               | 0.1305         | 0.8695        | 87.26                            |
| 9.5                            | 1,771,024                                    | 252,617                               | 0.1426         | 0.8574        | 75.88                            |
| 10.5                           | 1,840,090                                    | 222,699                               | 0.1210         | 0.8790        | 65.05                            |
| 11.5                           | 1,595,708                                    | 461,927                               | 0.2895         | 0.7105        | 57.18                            |
| 12.5                           | 1,156,072                                    | 126,069                               | 0.1090         | 0.8910        | 40.63                            |
| 13.5                           | 1,129,912                                    | 55,828                                | 0.0494         | 0.9506        | 36.20                            |
| 14.5                           | 1,066,794                                    | 390,780                               | 0.3663         | 0.6337        | 34.41                            |
| 15.5                           | 729,114                                      | 66,992                                | 0.0919         | 0.9081        | 21.80                            |
| 16.5                           | 662,121                                      |                                       | 0.0000         | 1.0000        | 19.80                            |
| 17.5                           | 662,857                                      | 51,197                                | 0.0772         | 0.9228        | 19.80                            |
| 18.5                           | 657,524                                      | 310,395                               | 0.4721         | 0.5279        | 18.27                            |
| 19.5                           | 399,784                                      | 70,467                                | 0.1763         | 0.8237        | 9.65                             |
| 20.5                           | 346,172                                      | 72,417                                | 0.2092         | 0.7908        | 7.95                             |
| 21.5                           | 273,754                                      | 91,586                                | 0.3346         | 0.6654        | 6.28                             |
| 22.5                           | 125,872                                      | 32,895                                | 0.2613         | 0.7387        | 4.18                             |
| 23.5                           | 119,479                                      | 34,400                                | 0.2879         | 0.7121        | 3.09                             |
| 24.5                           | 85,079                                       |                                       | 0.0000         | 1.0000        | 2.20                             |
| 25.5                           | 96,879                                       | 18,167                                | 0.1875         | 0.8125        | 2.20                             |
| 26.5                           | 78,712                                       |                                       | 0.0000         | 1.0000        | 1.79                             |
| 27.5                           | 78,712                                       | 32,920                                | 0.4182         | 0.5818        | 1.79                             |
| 28.5                           | 46,485                                       |                                       | 0.0000         | 1.0000        | 1.04                             |
| 29.5                           | 46,485                                       |                                       | 0.0000         | 1.0000        | 1.04                             |
| 30.5                           | 46,485                                       | 693                                   | 0.0149         | 0.9851        | 1.04                             |
| 31.5                           | 45,792                                       |                                       | 0.0000         | 1.0000        | 1.02                             |
| 32.5                           | 45,792                                       | 37,457                                | 0.8180         | 0.1820        | 1.02                             |
| 33.5                           | 8,335  | 8,335                                 | 1.0000         |               | 0.19                             |
| 34.5                           |  |                                       |                |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1938-2014 |  |                                 | EXPERIENCE BAND 1999-2014 |            |                            |
|--------------------------|--|---------------------------------|---------------------------|------------|----------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO               | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0                      | 301,487                                |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 0.5                      | 288,616                                |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 1.5                      | 141,187                                |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 2.5                      | 141,187                                |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 3.5                      | 76,550                                 |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 4.5                      | 130,885                                |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 5.5                      | 148,258                                |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 6.5                      | 154,426                                |                                 | 0.0000                    | 1.0000     | 100.00                     |
| 7.5                      | 172,845                                | 8,805                           | 0.0509                    | 0.9491     | 100.00                     |
| 8.5                      | 163,279                                | 2,835                           | 0.0174                    | 0.9826     | 94.91                      |
| 9.5                      | 161,573                                |                                 | 0.0000                    | 1.0000     | 93.26                      |
| 10.5                     | 161,573                                | 2,425                           | 0.0150                    | 0.9850     | 93.26                      |
| 11.5                     | 144,865                                | 1,130                           | 0.0078                    | 0.9922     | 91.86                      |
| 12.5                     | 143,735                                |                                 | 0.0000                    | 1.0000     | 91.14                      |
| 13.5                     | 151,221                                | 3,137                           | 0.0207                    | 0.9793     | 91.14                      |
| 14.5                     | 158,995                                | 40,164                          | 0.2526                    | 0.7474     | 89.25                      |
| 15.5                     | 120,085                                |                                 | 0.0000                    | 1.0000     | 66.70                      |
| 16.5                     | 147,444                                | 173                             | 0.0012                    | 0.9988     | 66.70                      |
| 17.5                     | 130,376                                | 6,445                           | 0.0494                    | 0.9506     | 66.63                      |
| 18.5                     | 123,190                                | 10,120                          | 0.0821                    | 0.9179     | 63.33                      |
| 19.5                     | 81,379                                 | 12,160                          | 0.1494                    | 0.8506     | 58.13                      |
| 20.5                     | 66,890                                 |                                 | 0.0000                    | 1.0000     | 49.44                      |
| 21.5                     | 172,179                                |                                 | 0.0000                    | 1.0000     | 49.44                      |
| 22.5                     | 145,478                                |                                 | 0.0000                    | 1.0000     | 49.44                      |
| 23.5                     | 139,033                                | 1,859                           | 0.0134                    | 0.9866     | 49.44                      |
| 24.5                     | 143,969                                | 10,171                          | 0.0706                    | 0.9294     | 48.78                      |
| 25.5                     | 133,798                                | 4,066                           | 0.0304                    | 0.9696     | 45.34                      |
| 26.5                     | 130,926                                | 19,826                          | 0.1514                    | 0.8486     | 43.96                      |
| 27.5                     | 7,730                                  |                                 | 0.0000                    | 1.0000     | 37.30                      |
| 28.5                     | 5,914                                  |                                 | 0.0000                    | 1.0000     | 37.30                      |
| 29.5                     | 5,914                                  |                                 | 0.0000                    | 1.0000     | 37.30                      |
| 30.5                     | 5,914                                  | 4,720                           | 0.7981                    | 0.2019     | 37.30                      |
| 31.5                     | 2,000                                  |                                 | 0.0000                    | 1.0000     | 7.53                       |
| 32.5                     | 2,000                                  |                                 | 0.0000                    | 1.0000     | 7.53                       |
| 33.5                     | 2,000                                  | 806                             | 0.4030                    | 0.5970     | 7.53                       |
| 34.5                     | 1,194                                  |                                 | 0.0000                    | 1.0000     | 4.50                       |
| 35.5                     | 1,194                                  | 1,194                           | 1.0000                    |            | 4.50                       |
| 36.5                     |  |                                 |                           |            |                            |
| 37.5                     | 350                                    |                                 | 0.0000                    |            |                            |
| 38.5                     | 350                                    |                                 | 0.0000                    |            |                            |

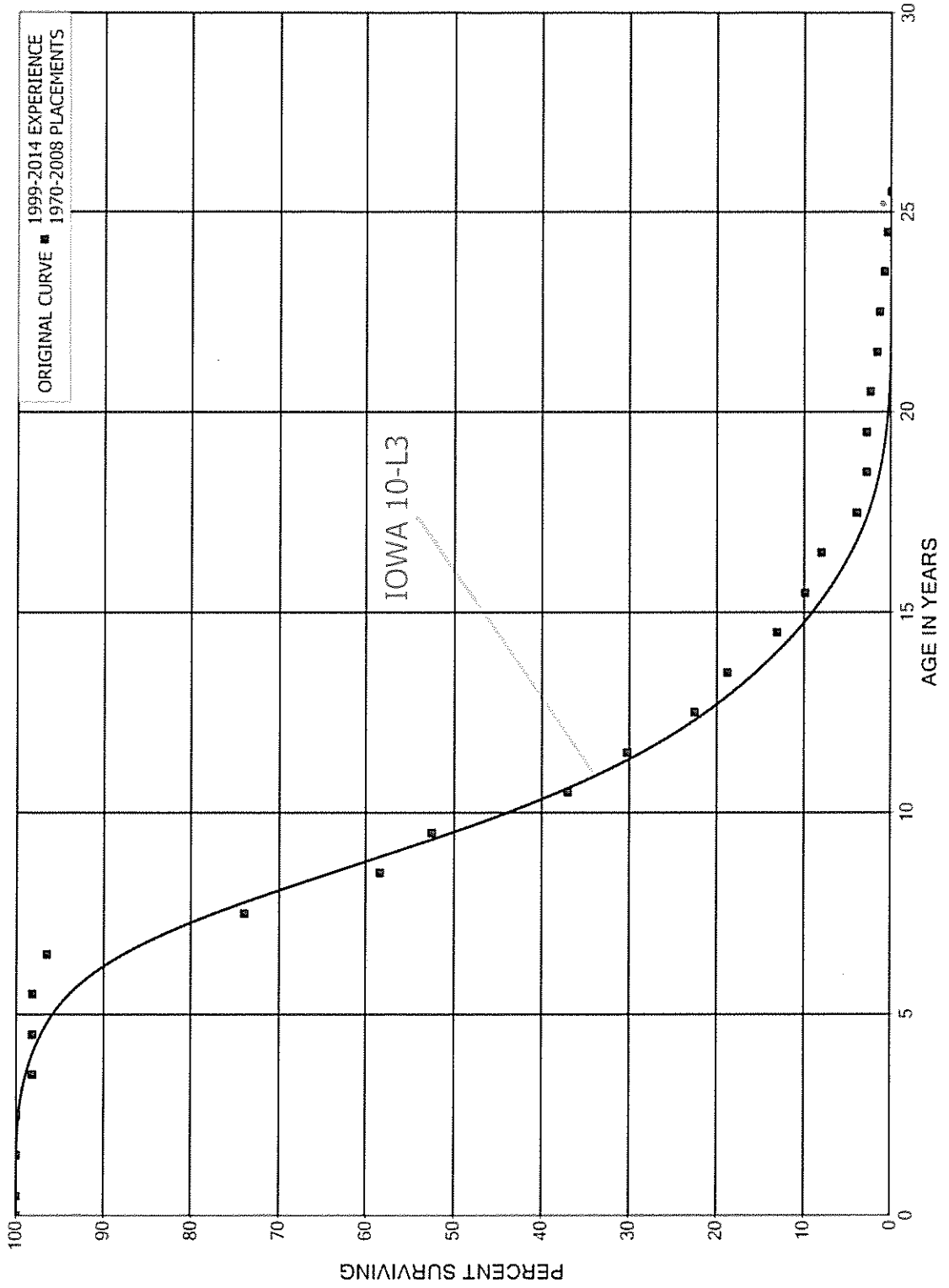
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1938-2014       |  |                                       | EXPERIENCE BAND 1999-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 350  | 350                                   | 1.0000                    |               |                                  |
| 40.5                           |  |                                       |                           |               |                                  |
| 41.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 42.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 43.5                           | 1,002  |                                       | 0.0000                    |               |                                  |
| 44.5                           | 1,002  |                                       | 0.0000                    |               |                                  |
| 45.5                           | 1,002  | 156                                   | 0.1557                    |               |                                  |
| 46.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 47.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 48.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 49.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 50.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 51.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 52.5                           | 846  |                                       | 0.0000                    |               |                                  |
| 53.5                           | 846  | 846                                   | 1.0000                    |               |                                  |
| 54.5                           |  |                                       |                           |               |                                  |
| 55.5                           |  |                                       |                           |               |                                  |
| 56.5                           |  |                                       |                           |               |                                  |
| 57.5                           |  |                                       |                           |               |                                  |
| 58.5                           |  |                                       |                           |               |                                  |
| 59.5                           |  |                                       |                           |               |                                  |
| 60.5                           | 143  |                                       | 0.0000                    |               |                                  |
| 61.5                           | 143  |                                       | 0.0000                    |               |                                  |
| 62.5                           | 143  |                                       | 0.0000                    |               |                                  |
| 63.5                           | 143  |                                       | 0.0000                    |               |                                  |
| 64.5                           | 143  |                                       | 0.0000                    |               |                                  |
| 65.5                           | 143  | 143                                   | 1.0000                    |               |                                  |
| 66.5                           |  |                                       |                           |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

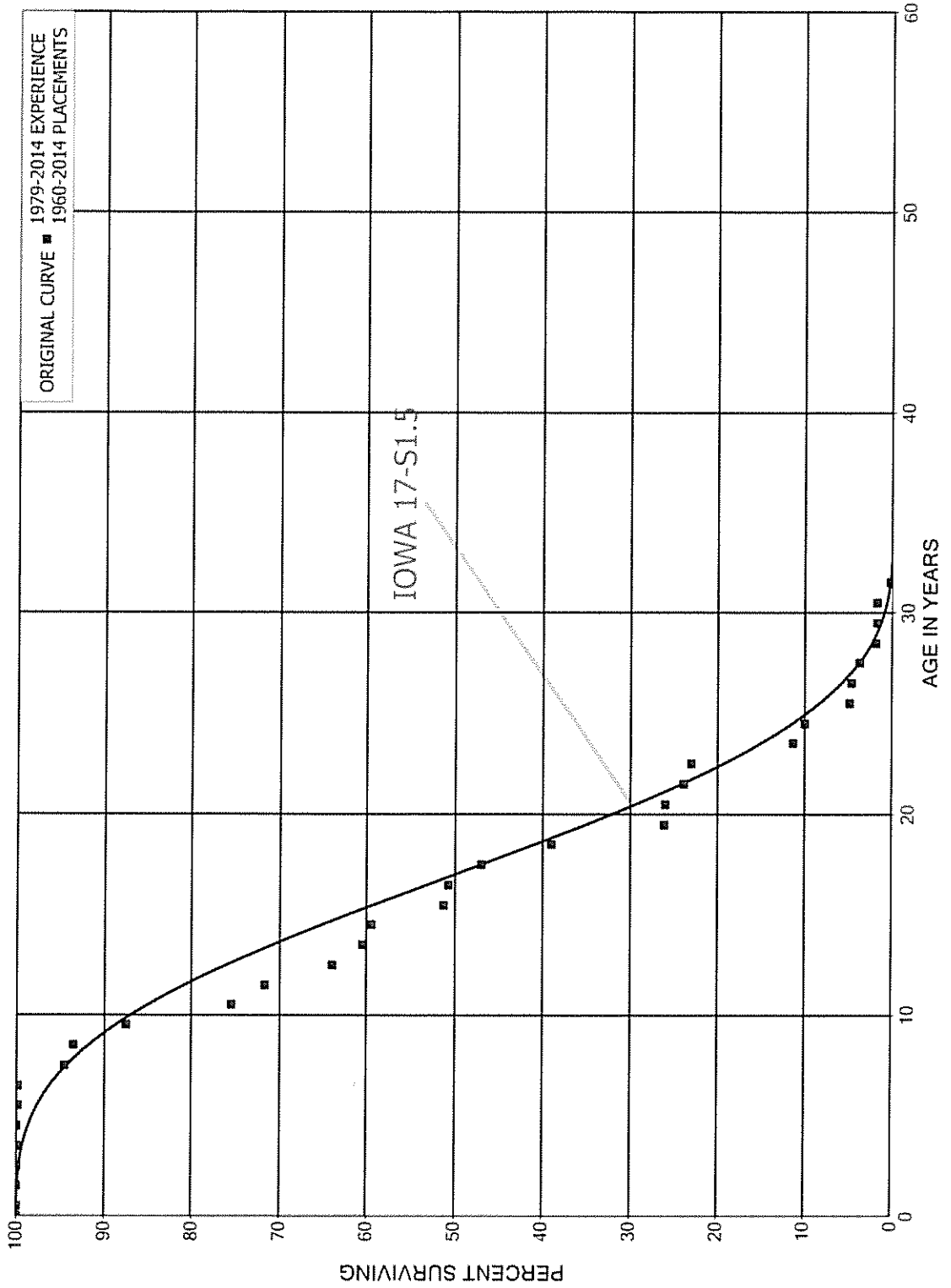
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

|                          |                           |
|--------------------------|---------------------------|
| PLACEMENT BAND 1970-2008 | EXPERIENCE BAND 1999-2014 |
|--------------------------|---------------------------|

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,021,885                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,021,885                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,021,885                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,060,378                                    | 19,342                                | 0.0182         | 0.9818        | 100.00                           |
| 3.5                            | 1,286,842                                    |                                       | 0.0000         | 1.0000        | 98.18                            |
| 4.5                            | 1,403,408                                    |                                       | 0.0000         | 1.0000        | 98.18                            |
| 5.5                            | 1,665,601                                    | 28,023                                | 0.0168         | 0.9832        | 98.18                            |
| 6.5                            | 2,064,076                                    | 483,072                               | 0.2340         | 0.7660        | 96.52                            |
| 7.5                            | 1,610,651                                    | 339,358                               | 0.2107         | 0.7893        | 73.93                            |
| 8.5                            | 1,429,033                                    | 142,951                               | 0.1000         | 0.9000        | 58.36                            |
| 9.5                            | 1,331,322                                    | 395,491                               | 0.2971         | 0.7029        | 52.52                            |
| 10.5                           | 1,054,927                                    | 193,157                               | 0.1831         | 0.8169        | 36.92                            |
| 11.5                           | 859,224                                      | 218,241                               | 0.2540         | 0.7460        | 30.16                            |
| 12.5                           | 687,396                                      | 113,997                               | 0.1658         | 0.8342        | 22.50                            |
| 13.5                           | 545,294                                      | 167,103                               | 0.3064         | 0.6936        | 18.77                            |
| 14.5                           | 446,193                                      | 107,289                               | 0.2405         | 0.7595        | 13.02                            |
| 15.5                           | 318,685                                      | 62,931                                | 0.1975         | 0.8025        | 9.89                             |
| 16.5                           | 269,501                                      | 133,945                               | 0.4970         | 0.5030        | 7.93                             |
| 17.5                           | 135,556                                      | 38,204                                | 0.2818         | 0.7182        | 3.99                             |
| 18.5                           | 158,307                                      | 3,495                                 | 0.0221         | 0.9779        | 2.87                             |
| 19.5                           | 185,499                                      | 27,640                                | 0.1490         | 0.8510        | 2.80                             |
| 20.5                           | 180,400                                      | 60,955                                | 0.3379         | 0.6621        | 2.39                             |
| 21.5                           | 130,408                                      | 26,269                                | 0.2014         | 0.7986        | 1.58                             |
| 22.5                           | 109,204                                      | 49,969                                | 0.4576         | 0.5424        | 1.26                             |
| 23.5                           | 59,235                                       | 29,290                                | 0.4945         | 0.5055        | 0.68                             |
| 24.5                           | 29,946                                       | 29,946                                | 1.0000         |               | 0.35                             |
| 25.5                           |  |                                       |                |               |                                  |
| 26.5                           |  |                                       |                |               |                                  |
| 27.5                           |  |                                       |                |               |                                  |
| 28.5                           | 394  |                                       | 0.0000         |               |                                  |
| 29.5                           | 394  |                                       | 0.0000         |               |                                  |
| 30.5                           | 394  |                                       | 0.0000         |               |                                  |
| 31.5                           | 394  |                                       | 0.0000         |               |                                  |
| 32.5                           | 394  |                                       | 0.0000         |               |                                  |
| 33.5                           | 394  |                                       | 0.0000         |               |                                  |
| 34.5                           | 394  |                                       | 0.0000         |               |                                  |
| 35.5                           | 394  |                                       | 0.0000         |               |                                  |
| 36.5                           | 394  |                                       | 0.0000         |               |                                  |
| 37.5                           | 394  |                                       | 0.0000         |               |                                  |
| 38.5                           | 394  | 394                                   | 1.0000         |               |                                  |
| 39.5                           |  |                                       |                |               |                                  |

KCP&L - GREATER MISSOURI OPERATIONS  
 L&P JURISDICTION  
 ACCOUNT 396 POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2014

EXPERIENCE BAND 1979-2014

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 2,008,398                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,895,056                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 2,222,550                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 2,156,527                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 2,012,382                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 1,296,924                                    | 1,570                                 | 0.0012         | 0.9988        | 100.00                           |
| 5.5                            | 1,363,575                                    |                                       | 0.0000         | 1.0000        | 99.88                            |
| 6.5                            | 1,415,038                                    | 76,753                                | 0.0542         | 0.9458        | 99.88                            |
| 7.5                            | 1,230,502                                    | 12,044                                | 0.0098         | 0.9902        | 94.46                            |
| 8.5                            | 1,314,313                                    | 84,552                                | 0.0643         | 0.9357        | 93.54                            |
| 9.5                            | 1,197,767                                    | 165,043                               | 0.1378         | 0.8622        | 87.52                            |
| 10.5                           | 1,258,736                                    | 61,702                                | 0.0490         | 0.9510        | 75.46                            |
| 11.5                           | 968,853                                      | 105,336                               | 0.1087         | 0.8913        | 71.76                            |
| 12.5                           | 863,517                                      | 46,551                                | 0.0539         | 0.9461        | 63.96                            |
| 13.5                           | 817,152                                      | 13,852                                | 0.0170         | 0.9830        | 60.51                            |
| 14.5                           | 884,731                                      | 121,417                               | 0.1372         | 0.8628        | 59.49                            |
| 15.5                           | 1,017,833                                    | 11,266                                | 0.0111         | 0.9889        | 51.32                            |
| 16.5                           | 1,013,332                                    | 75,468                                | 0.0745         | 0.9255        | 50.75                            |
| 17.5                           | 937,864                                      | 159,005                               | 0.1695         | 0.8305        | 46.97                            |
| 18.5                           | 782,598                                      | 259,692                               | 0.3318         | 0.6682        | 39.01                            |
| 19.5                           | 467,397                                      | 2,143                                 | 0.0046         | 0.9954        | 26.07                            |
| 20.5                           | 465,254                                      | 36,894                                | 0.0793         | 0.9207        | 25.95                            |
| 21.5                           | 467,469                                      | 19,327                                | 0.0413         | 0.9587        | 23.89                            |
| 22.5                           | 483,736                                      | 244,788                               | 0.5060         | 0.4940        | 22.90                            |
| 23.5                           | 177,937                                      | 21,726                                | 0.1221         | 0.8779        | 11.31                            |
| 24.5                           | 155,303                                      | 80,197                                | 0.5164         | 0.4836        | 9.93                             |
| 25.5                           | 58,660                                       | 1,960                                 | 0.0334         | 0.9666        | 4.80                             |
| 26.5                           | 56,700                                       | 10,936                                | 0.1929         | 0.8071        | 4.64                             |
| 27.5                           | 45,764                                       | 23,782                                | 0.5197         | 0.4803        | 3.75                             |
| 28.5                           | 17,569                                       | 1,149                                 | 0.0654         | 0.9346        | 1.80                             |
| 29.5                           | 16,420                                       |                                       | 0.0000         | 1.0000        | 1.68                             |
| 30.5                           | 14,603                                       | 13,438                                | 0.9202         | 0.0798        | 1.68                             |
| 31.5                           | 1,165  |                                       | 0.0000         | 1.0000        | 0.13                             |
| 32.5                           | 1,165  |                                       | 0.0000         | 1.0000        | 0.13                             |
| 33.5                           | 1,165  |                                       | 0.0000         | 1.0000        | 0.13                             |
| 34.5                           | 1,165  |                                       | 0.0000         | 1.0000        | 0.13                             |
| 35.5                           | 1,165  | 1,165                                 | 0.9998         | 0.0002        | 0.13                             |
| 36.5                           | 0  |                                       | 0.0000         | 1.0000        | 0.00                             |
| 37.5                           | 0  |                                       | 0.0000         | 1.0000        | 0.00                             |
| 38.5                           | 0  |                                       | 0.0000         | 1.0000        | 0.00                             |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1960-2014       |  |                                       | EXPERIENCE BAND 1979-2014 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 40.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 41.5                           | 2,252  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 42.5                           | 2,252  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 43.5                           | 2,252  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 44.5                           | 2,252  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 45.5                           | 2,252  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 46.5                           | 2,252  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 47.5                           | 2,252  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 48.5                           | 2,252  | 2,252                                 | 1.0000                    |               | 0.00                             |
| 49.5                           |  |                                       |                           |               |                                  |

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**PART VIII. NET SALVAGE STATISTICS**









## ELECTRIC PLANT

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 3,700                  | 14                 | 0   |                  | 0   | 14-            | 0    |
| 1981  |                        |                    |     |                  |     |                |      |
| 1982  |                        |                    |     |                  |     |                |      |
| 1983  | 6,698                  | 955                | 14  |                  | 0   | 955-           | 14-  |
| 1984  |                        |                    |     |                  |     |                |      |
| 1985  | 8,604                  | 2,255              | 26  |                  | 0   | 2,255-         | 26-  |
| 1986  | 14,355                 |                    | 0   | 360              | 3   | 360            | 3    |
| 1987  | 4,123                  | 357                | 9   | 14               | 0   | 343-           | 8-   |
| 1988  |                        | 1,443              |     |                  |     | 1,443-         |      |
| 1989  |                        | 3,404              |     |                  |     | 3,404-         |      |
| 1990  |                        |                    |     |                  |     |                |      |
| 1991  | 70,341                 | 14                 | 0   |                  | 0   | 14-            | 0    |
| 1992  | 28,618                 | 13,537             | 47  | 5,363            | 19  | 8,174-         | 29-  |
| 1993  | 42,480                 | 6,370              | 15  |                  | 0   | 6,370-         | 15-  |
| 1994  | 244,851                | 89,861             | 37  | 48,034           | 20  | 41,827-        | 17-  |
| 1995  | 1,761                  | 840                | 48  |                  | 0   | 840-           | 48-  |
| 1996  | 242,493                | 34,875             | 14  |                  | 0   | 34,875-        | 14-  |
| 1997  | 45,356                 | 46,196             | 102 | 133              | 0   | 46,063-        | 102- |
| 1998  | 15,097                 | 30,891             | 205 | 219              | 1   | 30,672-        | 203- |
| 1999  | 30,753                 | 38,207             | 124 |                  | 0   | 38,207-        | 124- |
| 2000  | 24,222                 | 15,439             | 64  |                  | 0   | 15,439-        | 64-  |
| 2001  | 8,040                  | 289                | 4   |                  | 0   | 289-           | 4-   |
| 2002  | 53,994                 | 9,584              | 18  |                  | 0   | 9,584-         | 18-  |
| 2003  | 39,150                 | 12,201             | 31  |                  | 0   | 12,201-        | 31-  |
| 2004  | 8,864                  | 48,706             | 549 | 1,260            | 14  | 47,446-        | 535- |
| 2005  | 21,485                 | 3,281              | 15  |                  | 0   | 3,281-         | 15-  |
| 2006  | 18,680                 | 9,394              | 50  | 21               | 0   | 9,373-         | 50-  |
| 2007  | 2,827                  | 1,791              | 63  | 1,005            | 36  | 786-           | 28-  |
| 2008  | 108,543                | 36,948             | 34  |                  | 0   | 36,948-        | 34-  |
| 2009  | 16,178                 | 3,546-             | 22- | 2,954-           | 18- | 592            | 4    |
| 2010  | 692                    | 254-               | 37- | 330              | 48  | 585            | 84   |
| 2011  | 36,078                 | 2,718              | 8   | 1,155            | 3   | 1,563-         | 4-   |
| 2012  |                        | 531                |     | 2,612            |     | 2,081          |      |
| 2013  | 124,760                | 5,793              | 5   | 18,678           | 15  | 12,885         | 10   |
| 2014  | 464,825                | 82,449             | 18  | 655-             | 0   | 83,104-        | 18-  |
| TOTAL | 1,687,567              | 494,543            | 29  | 75,575           | 4   | 418,968-       | 25-  |

THREE-YEAR MOVING AVERAGES

|       |       |   |   |  |   |    |   |
|-------|-------|---|---|--|---|----|---|
| 80-82 | 1,233 | 5 | 0 |  | 0 | 5- | 0 |
|-------|-------|---|---|--|---|----|---|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 2,233                  | 318                          | 14  |                            | 0   | 318-                     | 14-  |
| 82-84                      | 2,233                  | 318                          | 14  |                            | 0   | 318-                     | 14-  |
| 83-85                      | 5,101                  | 1,070                        | 21  |                            | 0   | 1,070-                   | 21-  |
| 84-86                      | 7,653                  | 752                          | 10  | 120                        | 2   | 632-                     | 8-   |
| 85-87                      | 9,027                  | 871                          | 10  | 125                        | 1   | 746-                     | 8-   |
| 86-88                      | 6,159                  | 600                          | 10  | 125                        | 2   | 475-                     | 8-   |
| 87-89                      | 1,374                  | 1,735                        | 126 | 5                          | 0   | 1,730-                   | 126- |
| 88-90                      |                        | 1,616                        |     |                            |     | 1,616-                   |      |
| 89-91                      | 23,447                 | 1,139                        | 5   |                            | 0   | 1,139-                   | 5-   |
| 90-92                      | 32,986                 | 4,517                        | 14  | 1,788                      | 5   | 2,729-                   | 8-   |
| 91-93                      | 47,146                 | 6,640                        | 14  | 1,788                      | 4   | 4,853-                   | 10-  |
| 92-94                      | 105,316                | 36,589                       | 35  | 17,799                     | 17  | 18,790-                  | 18-  |
| 93-95                      | 96,364                 | 32,357                       | 34  | 16,011                     | 17  | 16,346-                  | 17-  |
| 94-96                      | 163,035                | 41,859                       | 26  | 16,011                     | 10  | 25,847-                  | 16-  |
| 95-97                      | 96,537                 | 27,304                       | 28  | 44                         | 0   | 27,259-                  | 28-  |
| 96-98                      | 100,982                | 37,321                       | 37  | 117                        | 0   | 37,203-                  | 37-  |
| 97-99                      | 30,402                 | 38,431                       | 126 | 117                        | 0   | 38,314-                  | 126- |
| 98-00                      | 23,357                 | 28,179                       | 121 | 73                         | 0   | 28,106-                  | 120- |
| 99-01                      | 21,005                 | 17,978                       | 86  |                            | 0   | 17,978-                  | 86-  |
| 00-02                      | 28,752                 | 8,437                        | 29  |                            | 0   | 8,437-                   | 29-  |
| 01-03                      | 33,728                 | 7,358                        | 22  |                            | 0   | 7,358-                   | 22-  |
| 02-04                      | 34,003                 | 23,497                       | 69  | 420                        | 1   | 23,077-                  | 68-  |
| 03-05                      | 23,166                 | 21,396                       | 92  | 420                        | 2   | 20,976-                  | 91-  |
| 04-06                      | 16,343                 | 20,460                       | 125 | 427                        | 3   | 20,033-                  | 123- |
| 05-07                      | 14,331                 | 4,822                        | 34  | 342                        | 2   | 4,480-                   | 31-  |
| 06-08                      | 43,350                 | 16,044                       | 37  | 342                        | 1   | 15,702-                  | 36-  |
| 07-09                      | 42,516                 | 11,731                       | 28  | 650-                       | 2-  | 12,381-                  | 29-  |
| 08-10                      | 41,804                 | 11,049                       | 26  | 875-                       | 2-  | 11,924-                  | 29-  |
| 09-11                      | 17,649                 | 361-                         | 2-  | 490-                       | 3-  | 129-                     | 1-   |
| 10-12                      | 12,257                 | 998                          | 8   | 1,366                      | 11  | 368                      | 3    |
| 11-13                      | 53,612                 | 3,014                        | 6   | 7,482                      | 14  | 4,468                    | 8    |
| 12-14                      | 196,528                | 29,591                       | 15  | 6,878                      | 3   | 22,713-                  | 12-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 125,271                | 18,247                       | 15  | 4,424                      | 4   | 13,823-                  | 11-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 35,174                 | 11,309             | 32  |                  | 0   | 11,309-        | 32-  |
| 1981  | 1,758                  | 594                | 34  |                  | 0   | 594-           | 34-  |
| 1982  |                        |                    |     |                  |     |                |      |
| 1983  | 81,079                 |                    | 0   | 43,778           | 54  | 43,778         | 54   |
| 1984  | 53,921                 | 11,632             | 22  | 25,155           | 47  | 13,523         | 25   |
| 1985  | 142,894                | 10,744             | 8   | 127,832          | 89  | 117,088        | 82   |
| 1986  | 20,490                 |                    | 0   | 3,773            | 18  | 3,773          | 18   |
| 1987  | 36,476                 | 96,721             | 265 | 2,500            | 7   | 94,221-        | 258- |
| 1988  |                        | 12,354             |     |                  |     | 12,354-        |      |
| 1989  | 111,323                | 72,970             | 66  | 24,190           | 22  | 48,780-        | 44-  |
| 1990  |                        |                    |     |                  |     |                |      |
| 1991  | 467,926                |                    | 0   |                  | 0   |                | 0    |
| 1992  | 90,965                 | 39,054             | 43  | 43,472           | 48  | 4,418          | 5    |
| 1993  | 240,699                | 498                | 0   | 59,306           | 25  | 58,808         | 24   |
| 1994  | 761,752                | 178,232            | 23  | 116,248          | 15  | 61,984-        | 8-   |
| 1995  | 3,144,382              | 270,828            | 9   | 961,354          | 31  | 690,526        | 22   |
| 1996  | 358,932                | 270,556            | 75  | 13,479           | 4   | 257,077-       | 72-  |
| 1997  | 292,633                | 72,425             | 25  | 1,274            | 0   | 71,151-        | 24-  |
| 1998  | 2,345,863              | 161,631            | 7   | 273              | 0   | 161,358-       | 7-   |
| 1999  | 128,827                | 47,251             | 37  | 206              | 0   | 47,045-        | 37-  |
| 2000  | 578,819                | 583,868            | 101 | 8,000            | 1   | 575,868-       | 99-  |
| 2001  | 199,428                | 21,197             | 11  |                  | 0   | 21,197-        | 11-  |
| 2002  | 303,590                | 15,207-            | 5-  |                  | 0   | 15,207         | 5    |
| 2003  | 729,639                | 14,493             | 2   |                  | 0   | 14,493-        | 2-   |
| 2004  | 203,902                | 303,280            | 149 | 22,857           | 11  | 280,423-       | 138- |
| 2005  | 80,404                 | 30,175             | 38  | 824              | 1   | 29,351-        | 37-  |
| 2006  | 388,661                | 3,993              | 1   | 3,403            | 1   | 590-           | 0    |
| 2007  | 1,055,286              | 238,807            | 23  | 5,966            | 1   | 232,841-       | 22-  |
| 2008  | 158,625                | 34,839             | 22  | 9,362            | 6   | 25,477-        | 16-  |
| 2009  | 7,786,413              | 507,298            | 7   | 219,866          | 3   | 287,431-       | 4-   |
| 2010  | 2,355,411              | 499,781            | 21  | 37,748           | 2   | 462,033-       | 20-  |
| 2011  | 704,415                | 368,280            | 52  | 9,386            | 1   | 358,894-       | 51-  |
| 2012  | 80,961                 | 307,501            | 380 | 137,927          | 170 | 169,575-       | 209- |
| 2013  | 342,834                | 529,639            | 154 | 13,346           | 4   | 516,293-       | 151- |
| 2014  | 315,758                | 758,367            | 240 | 9,954            | 3   | 748,413-       | 237- |
| TOTAL | 23,599,240             | 5,443,110          | 23  | 1,901,480        | 8   | 3,541,631-     | 15-  |

THREE-YEAR MOVING AVERAGES

|       |        |       |    |  |   |        |     |
|-------|--------|-------|----|--|---|--------|-----|
| 80-82 | 12,311 | 3,968 | 32 |  | 0 | 3,968- | 32- |
|-------|--------|-------|----|--|---|--------|-----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 81-83                      | 27,612                 | 198                          | 1   | 14,593                     | 53  | 14,395                   | 52  |
| 82-84                      | 45,000                 | 3,877                        | 9   | 22,978                     | 51  | 19,100                   | 42  |
| 83-85                      | 92,631                 | 7,459                        | 8   | 65,588                     | 71  | 58,130                   | 63  |
| 84-86                      | 72,435                 | 7,459                        | 10  | 52,253                     | 72  | 44,795                   | 62  |
| 85-87                      | 66,620                 | 35,822                       | 54  | 44,702                     | 67  | 8,880                    | 13  |
| 86-88                      | 18,989                 | 36,358                       | 191 | 2,091                      | 11  | 34,267                   | 180 |
| 87-89                      | 49,266                 | 60,682                       | 123 | 8,897                      | 18  | 51,785                   | 105 |
| 88-90                      | 37,108                 | 28,441                       | 77  | 8,063                      | 22  | 20,378                   | 55  |
| 89-91                      | 193,083                | 24,323                       | 13  | 8,063                      | 4   | 16,260                   | 8   |
| 90-92                      | 186,297                | 13,018                       | 7   | 14,491                     | 8   | 1,473                    | 1   |
| 91-93                      | 266,530                | 13,184                       | 5   | 34,259                     | 13  | 21,075                   | 8   |
| 92-94                      | 364,472                | 72,595                       | 20  | 73,009                     | 20  | 414                      | 0   |
| 93-95                      | 1,382,278              | 149,853                      | 11  | 378,969                    | 27  | 229,117                  | 17  |
| 94-96                      | 1,421,689              | 239,872                      | 17  | 363,694                    | 26  | 123,822                  | 9   |
| 95-97                      | 1,265,316              | 204,603                      | 16  | 325,369                    | 26  | 120,766                  | 10  |
| 96-98                      | 999,143                | 168,204                      | 17  | 5,009                      | 1   | 163,195                  | 16  |
| 97-99                      | 922,441                | 93,769                       | 10  | 584                        | 0   | 93,185                   | 10  |
| 98-00                      | 1,017,836              | 264,250                      | 26  | 2,826                      | 0   | 261,424                  | 26  |
| 99-01                      | 302,358                | 217,439                      | 72  | 2,735                      | 1   | 214,703                  | 71  |
| 00-02                      | 360,612                | 196,619                      | 55  | 2,667                      | 1   | 193,953                  | 54  |
| 01-03                      | 410,886                | 6,828                        | 2   |                            | 0   | 6,828                    | 2   |
| 02-04                      | 412,377                | 100,855                      | 24  | 7,619                      | 2   | 93,236                   | 23  |
| 03-05                      | 337,982                | 115,983                      | 34  | 7,894                      | 2   | 108,089                  | 32  |
| 04-06                      | 224,322                | 112,483                      | 50  | 9,028                      | 4   | 103,455                  | 46  |
| 05-07                      | 508,117                | 90,992                       | 18  | 3,398                      | 1   | 87,594                   | 17  |
| 06-08                      | 534,191                | 92,546                       | 17  | 6,244                      | 1   | 86,303                   | 16  |
| 07-09                      | 3,000,108              | 260,314                      | 9   | 78,398                     | 3   | 181,916                  | 6   |
| 08-10                      | 3,433,483              | 347,306                      | 10  | 88,992                     | 3   | 258,314                  | 8   |
| 09-11                      | 3,615,413              | 458,453                      | 13  | 89,000                     | 2   | 369,453                  | 10  |
| 10-12                      | 1,046,929              | 391,854                      | 37  | 61,687                     | 6   | 330,167                  | 32  |
| 11-13                      | 376,070                | 401,807                      | 107 | 53,553                     | 14  | 348,254                  | 93  |
| 12-14                      | 246,518                | 531,836                      | 216 | 53,742                     | 22  | 478,093                  | 194 |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      | 759,876                | 492,714                      | 65  | 41,672                     | 5   | 451,041                  | 59  |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 2010                       | 123,576                | 1,353              | 1   |                  | 0   | 1,353-         | 1-  |
| 2011                       |                        | 353                |     |                  |     | 353-           |     |
| 2012                       |                        |                    |     |                  |     |                |     |
| 2013                       |                        |                    |     |                  |     |                |     |
| 2014                       |                        |                    |     |                  |     |                |     |
| TOTAL                      | 123,576                | 1,705              | 1   |                  | 0   | 1,705-         | 1-  |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 10-12                      | 41,192                 | 568                | 1   |                  | 0   | 568-           | 1-  |
| 11-13                      |                        | 118                |     |                  |     | 118-           |     |
| 12-14                      |                        |                    |     |                  |     |                |     |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 10-14                      | 24,715                 | 341                | 1   |                  | 0   | 341-           | 1-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1981  | 9,121                  |                    | 0   |                  | 0   |                | 0    |
| 1982  |                        |                    |     |                  |     |                |      |
| 1983  |                        |                    |     |                  |     |                |      |
| 1984  |                        |                    |     |                  |     |                |      |
| 1985  | 7,500                  |                    | 0   |                  | 0   |                | 0    |
| 1986  | 10,444                 |                    | 0   |                  | 0   |                | 0    |
| 1987  | 121,121                | 89,886             | 74  |                  | 0   | 89,886-        | 74-  |
| 1988  |                        | 11,089             |     |                  |     | 11,089-        |      |
| 1989  |                        | 26,159             |     |                  |     | 26,159-        |      |
| 1990  |                        |                    |     |                  |     |                |      |
| 1991  |                        |                    |     |                  |     |                |      |
| 1992  |                        |                    |     |                  |     |                |      |
| 1993  | 302,560                | 87,126             | 29  | 18,287           | 6   | 68,839-        | 23-  |
| 1994  | 6,891                  | 112                | 2   |                  | 0   | 112-           | 2-   |
| 1995  | 18,735                 | 3,253              | 17  | 20               | 0   | 3,233-         | 17-  |
| 1996  | 32,245                 | 11,745             | 36  |                  | 0   | 11,745-        | 36-  |
| 1997  | 70,592                 | 23,724             | 34  |                  | 0   | 23,724-        | 34-  |
| 1998  | 21,278                 | 458                | 2   | 467              | 2   | 9              | 0    |
| 1999  | 19,449                 | 6,799              | 35  |                  | 0   | 6,799-         | 35-  |
| 2000  | 44,341                 | 52,124             | 118 |                  | 0   | 52,124-        | 118- |
| 2001  | 218,329                | 34,709             | 16  |                  | 0   | 34,709-        | 16-  |
| 2002  | 300,627                | 242,950            | 81  |                  | 0   | 242,950-       | 81-  |
| 2003  | 43,231                 | 45,033             | 104 |                  | 0   | 45,033-        | 104- |
| 2004  | 251,065                | 122,216            | 49  | 9,766            | 4   | 112,450-       | 45-  |
| 2005  | 64,777                 | 1,853              | 3   | 27               | 0   | 1,826-         | 3-   |
| 2006  | 19,407                 | 5,202              | 27  |                  | 0   | 5,202-         | 27-  |
| 2007  | 471,648                | 67,471             | 14  | 13,356           | 3   | 54,115-        | 11-  |
| 2008  | 120,040                | 11,065             | 9   | 18,723           | 16  | 7,658          | 6    |
| 2009  | 1,262,894              | 122,879-           | 10- | 73,634-          | 6-  | 49,244         | 4    |
| 2010  | 125,287                | 25,121-            | 20- | 7,975-           | 6-  | 17,146         | 14   |
| 2011  | 17,699                 | 13,233             | 75  | 2,455            | 14  | 10,778-        | 61-  |
| 2012  | 68,345                 | 53,783             | 79  | 5,758            | 8   | 48,026-        | 70-  |
| 2013  | 20,485                 | 4,167-             | 20- | 3,927-           | 19- | 240            | 1    |
| 2014  | 419,016                | 19,678             | 5   | 12,230           | 3   | 7,448-         | 2-   |
| TOTAL | 4,067,128              | 777,501            | 19  | 4,447-           | 0   | 781,949-       | 19-  |

THREE-YEAR MOVING AVERAGES

|       |       |  |   |  |   |  |   |
|-------|-------|--|---|--|---|--|---|
| 81-83 | 3,040 |  | 0 |  | 0 |  | 0 |
| 82-84 |       |  |   |  |   |  |   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 83-85                      | 2,500                  |                              | 0   |                            | 0   |                          | 0    |
| 84-86                      | 5,981                  |                              | 0   |                            | 0   |                          | 0    |
| 85-87                      | 46,355                 | 29,962                       | 65  |                            | 0   | 29,962-                  | 65-  |
| 86-88                      | 43,855                 | 33,658                       | 77  |                            | 0   | 33,658-                  | 77-  |
| 87-89                      | 40,374                 | 42,378                       | 105 |                            | 0   | 42,378-                  | 105- |
| 88-90                      |                        | 12,416                       |     |                            |     | 12,416-                  |      |
| 89-91                      |                        | 8,720                        |     |                            |     | 8,720-                   |      |
| 90-92                      |                        |                              |     |                            |     |                          |      |
| 91-93                      | 100,853                | 29,042                       | 29  | 6,096                      | 6   | 22,946-                  | 23-  |
| 92-94                      | 103,150                | 29,079                       | 28  | 6,096                      | 6   | 22,984-                  | 22-  |
| 93-95                      | 109,395                | 30,164                       | 28  | 6,102                      | 6   | 24,061-                  | 22-  |
| 94-96                      | 19,290                 | 5,037                        | 26  | 7                          | 0   | 5,030-                   | 26-  |
| 95-97                      | 40,524                 | 12,907                       | 32  | 7                          | 0   | 12,901-                  | 32-  |
| 96-98                      | 41,372                 | 11,976                       | 29  | 156                        | 0   | 11,820-                  | 29-  |
| 97-99                      | 37,106                 | 10,327                       | 28  | 156                        | 0   | 10,171-                  | 27-  |
| 98-00                      | 28,356                 | 19,794                       | 70  | 156                        | 1   | 19,638-                  | 69-  |
| 99-01                      | 94,040                 | 31,211                       | 33  |                            | 0   | 31,211-                  | 33-  |
| 00-02                      | 187,766                | 109,928                      | 59  |                            | 0   | 109,928-                 | 59-  |
| 01-03                      | 187,396                | 107,564                      | 57  |                            | 0   | 107,564-                 | 57-  |
| 02-04                      | 198,308                | 136,733                      | 69  | 3,255                      | 2   | 133,478-                 | 67-  |
| 03-05                      | 119,691                | 56,367                       | 47  | 3,264                      | 3   | 53,103-                  | 44-  |
| 04-06                      | 111,750                | 43,090                       | 39  | 3,264                      | 3   | 39,826-                  | 36-  |
| 05-07                      | 185,277                | 24,842                       | 13  | 4,461                      | 2   | 20,381-                  | 11-  |
| 06-08                      | 203,698                | 27,913                       | 14  | 10,693                     | 5   | 17,220-                  | 8-   |
| 07-09                      | 618,194                | 14,781-                      | 2-  | 13,852-                    | 2-  | 929                      | 0    |
| 08-10                      | 502,740                | 45,645-                      | 9-  | 20,962-                    | 4-  | 24,683                   | 5    |
| 09-11                      | 468,627                | 44,922-                      | 10- | 26,385-                    | 6-  | 18,538                   | 4    |
| 10-12                      | 70,444                 | 13,965                       | 20  | 79                         | 0   | 13,886-                  | 20-  |
| 11-13                      | 35,510                 | 20,950                       | 59  | 1,429                      | 4   | 19,521-                  | 55-  |
| 12-14                      | 169,282                | 23,098                       | 14  | 4,687                      | 3   | 18,411-                  | 11-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 130,167                | 11,481                       | 9   | 1,708                      | 1   | 9,773-                   | 8-   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1984  | 958                    |                    | 0   |                  | 0   |                | 0    |
| 1985  | 95,595                 |                    | 0   |                  | 0   |                | 0    |
| 1986  |                        |                    |     |                  |     |                |      |
| 1987  |                        | 19,297             |     |                  |     | 19,297-        |      |
| 1988  |                        | 2,533              |     |                  |     | 2,533-         |      |
| 1989  |                        | 5,974              |     |                  |     | 5,974-         |      |
| 1990  |                        |                    |     |                  |     |                |      |
| 1991  |                        |                    |     |                  |     |                |      |
| 1992  | 1,700                  | 547                | 32  | 596              | 35  | 49             | 3    |
| 1993  | 85                     | 5                  | 6   |                  | 0   | 5-             | 6-   |
| 1994  | 85,412                 | 5,285              | 6   |                  | 0   | 5,285-         | 6-   |
| 1995  | 146,739                | 3,161              | 2   |                  | 0   | 3,161-         | 2-   |
| 1996  | 105,722                | 14,327             | 14  |                  | 0   | 14,327-        | 14-  |
| 1997  | 68,448                 |                    | 0   | 165              | 0   | 165            | 0    |
| 1998  | 2,112                  |                    | 0   |                  | 0   |                | 0    |
| 1999  | 25,928                 | 1,881              | 7   | 97               | 0   | 1,784-         | 7-   |
| 2000  | 41,913                 | 2,138              | 5   |                  | 0   | 2,138-         | 5-   |
| 2001  | 5,674                  | 2,847              | 50  |                  | 0   | 2,847-         | 50-  |
| 2002  | 895,520                | 10,719-            | 1-  |                  | 0   | 10,719         | 1    |
| 2003  | 32,655                 | 4,581              | 14  |                  | 0   | 4,581-         | 14-  |
| 2004  | 31,011                 | 43,974             | 142 |                  | 0   | 43,974-        | 142- |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  | 25,587                 | 298                | 1   |                  | 0   | 298-           | 1-   |
| 2007  | 54,844                 | 14,280             | 26  |                  | 0   | 14,280-        | 26-  |
| 2008  | 9,856                  | 1,389              | 14  |                  | 0   | 1,389-         | 14-  |
| 2009  | 13,088                 | 6,883-             | 53- | 4,074-           | 31- | 2,809          | 21   |
| 2010  | 82,452                 | 126                | 0   | 793              | 1   | 666            | 1    |
| 2011  |                        | 7,769              |     | 1,444            |     | 6,325-         |      |
| 2012  | 103,816                | 60,024             | 58  | 4,113            | 4   | 55,911-        | 54-  |
| 2013  |                        | 6,310-             |     | 18,963           |     | 25,274         |      |
| 2014  | 68,925                 | 20,536             | 30  | 812-             | 1-  | 21,348-        | 31-  |
| TOTAL | 1,898,040              | 187,060            | 10  | 21,285           | 1   | 165,775-       | 9-   |

THREE-YEAR MOVING AVERAGES

|       |        |       |    |  |   |        |     |
|-------|--------|-------|----|--|---|--------|-----|
| 84-86 | 32,184 |       | 0  |  | 0 |        | 0   |
| 85-87 | 31,865 | 6,432 | 20 |  | 0 | 6,432- | 20- |
| 86-88 |        | 7,277 |    |  |   | 7,277- |     |
| 87-89 |        | 9,268 |    |  |   | 9,268- |     |
| 88-90 |        | 2,836 |    |  |   | 2,836- |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 89-91                      |                        | 1,991                        |     |                            |     | 1,991-                   |     |
| 90-92                      | 567                    | 182                          | 32  | 199                        | 35  | 16                       | 3   |
| 91-93                      | 595                    | 184                          | 31  | 199                        | 33  | 15                       | 2   |
| 92-94                      | 29,066                 | 1,946                        | 7   | 199                        | 1   | 1,747-                   | 6-  |
| 93-95                      | 77,412                 | 2,817                        | 4   |                            | 0   | 2,817-                   | 4-  |
| 94-96                      | 112,624                | 7,591                        | 7   |                            | 0   | 7,591-                   | 7-  |
| 95-97                      | 106,970                | 5,829                        | 5   | 55                         | 0   | 5,774-                   | 5-  |
| 96-98                      | 58,761                 | 4,776                        | 8   | 55                         | 0   | 4,721-                   | 8-  |
| 97-99                      | 32,163                 | 627                          | 2   | 87                         | 0   | 540-                     | 2-  |
| 98-00                      | 23,318                 | 1,340                        | 6   | 32                         | 0   | 1,307-                   | 6-  |
| 99-01                      | 24,505                 | 2,289                        | 9   | 32                         | 0   | 2,256-                   | 9-  |
| 00-02                      | 314,369                | 1,911-                       | 1-  |                            | 0   | 1,911                    | 1   |
| 01-03                      | 311,283                | 1,097-                       | 0   |                            | 0   | 1,097                    | 0   |
| 02-04                      | 319,729                | 12,612                       | 4   |                            | 0   | 12,612-                  | 4-  |
| 03-05                      | 21,222                 | 16,185                       | 76  |                            | 0   | 16,185-                  | 76- |
| 04-06                      | 18,866                 | 14,757                       | 78  |                            | 0   | 14,757-                  | 78- |
| 05-07                      | 26,810                 | 4,859                        | 18  |                            | 0   | 4,859-                   | 18- |
| 06-08                      | 30,096                 | 5,322                        | 18  |                            | 0   | 5,322-                   | 18- |
| 07-09                      | 25,929                 | 2,929                        | 11  | 1,358-                     | 5-  | 4,287-                   | 17- |
| 08-10                      | 35,132                 | 1,789-                       | 5-  | 1,094-                     | 3-  | 696                      | 2   |
| 09-11                      | 31,847                 | 337                          | 1   | 612-                       | 2-  | 950-                     | 3-  |
| 10-12                      | 62,089                 | 22,640                       | 36  | 2,117                      | 3   | 20,523-                  | 33- |
| 11-13                      | 34,605                 | 20,494                       | 59  | 8,173                      | 24  | 12,321-                  | 36- |
| 12-14                      | 57,580                 | 24,750                       | 43  | 7,421                      | 13  | 17,328-                  | 30- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      | 51,039                 | 16,429                       | 32  | 4,900                      | 10  | 11,529-                  | 23- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1980  | 215                    |                    | 0   | 20               | 9   | 20             | 9   |
| 1981  |                        |                    |     |                  |     |                |     |
| 1982  | 956                    |                    | 0   |                  | 0   |                | 0   |
| 1983  | 832                    |                    | 0   |                  | 0   |                | 0   |
| 1984  | 3,599                  |                    | 0   | 2,405            | 67  | 2,405          | 67  |
| 1985  | 205                    | 4                  | 2   | 7                | 3   | 3              | 1   |
| 1986  | 11,378                 |                    | 0   | 3,930            | 35  | 3,930          | 35  |
| 1987  | 74,347                 | 6,684              | 9   | 600              | 1   | 6,084-         | 8-  |
| 1988  |                        | 877                |     |                  |     | 877-           |     |
| 1989  |                        | 68,820             |     |                  |     | 68,820-        |     |
| 1990  | 1,085                  |                    | 0   |                  | 0   |                | 0   |
| 1991  |                        |                    |     |                  |     |                |     |
| 1992  | 15,467                 | 659                | 4   | 2,858            | 18  | 2,199          | 14  |
| 1993  | 24,119                 | 5                  | 0   |                  | 0   | 5-             | 0   |
| 1994  | 53,843                 | 10,710             | 20  | 50               | 0   | 10,660-        | 20- |
| 1995  | 2,349                  |                    | 0   | 824              | 35  | 824            | 35  |
| 1996  | 49,073                 | 484                | 1   | 8,001            | 16  | 7,517          | 15  |
| 1997  | 1,484                  |                    | 0   | 405              | 27  | 405            | 27  |
| 1998  | 13,841                 | 383                | 3   | 2,503            | 18  | 2,120          | 15  |
| 1999  | 36,627                 | 234                | 1   |                  | 0   | 234-           | 1-  |
| 2000  | 32,646                 | 2,093              | 6   | 2,692            | 8   | 599            | 2   |
| 2001  | 17,457                 | 451-               | 3-  |                  | 0   | 451            | 3   |
| 2002  | 501                    |                    | 0   |                  | 0   |                | 0   |
| 2003  | 25,595                 |                    | 0   |                  | 0   |                | 0   |
| 2004  |                        | 325                |     |                  |     | 325-           |     |
| 2005  | 1,221                  | 900                | 74  | 360              | 29  | 540-           | 44- |
| 2006  | 2,157                  | 1,578              | 73  |                  | 0   | 1,578-         | 73- |
| 2007  |                        |                    |     |                  |     |                |     |
| 2008  | 1,781                  | 1,389              | 78  |                  | 0   | 1,389-         | 78- |
| 2009  | 177,213                | 86                 | 0   |                  | 0   | 86-            | 0   |
| 2010  | 7,212                  |                    | 0   |                  | 0   |                | 0   |
| 2011  | 57,604                 | 882                | 2   |                  | 0   | 882-           | 2-  |
| 2012  | 685                    | 360                | 53  | 7,707            |     | 7,347          |     |
| 2013  | 1,173                  | 149                | 13  |                  | 0   | 149-           | 13- |
| 2014  | 12,479                 | 545                | 4   | 355              | 3   | 189-           | 2-  |
| TOTAL | 627,143                | 96,716             | 15  | 32,718           | 5   | 63,998-        | 10- |

THREE-YEAR MOVING AVERAGES

|       |     |   |   |   |   |   |
|-------|-----|---|---|---|---|---|
| 80-82 | 390 | 0 | 7 | 2 | 7 | 2 |
|-------|-----|---|---|---|---|---|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 596                    |                              | 0   |                            | 0   |                          | 0    |
| 82-84                      | 1,796                  |                              | 0   | 802                        | 45  | 802                      | 45   |
| 83-85                      | 1,545                  | 1                            | 0   | 804                        | 52  | 803                      | 52   |
| 84-86                      | 5,061                  | 1                            | 0   | 2,114                      | 42  | 2,113                    | 42   |
| 85-87                      | 28,643                 | 2,229                        | 8   | 1,512                      | 5   | 717-                     | 3-   |
| 86-88                      | 28,575                 | 2,520                        | 9   | 1,510                      | 5   | 1,010-                   | 4-   |
| 87-89                      | 24,782                 | 25,460                       | 103 | 200                        | 1   | 25,260-                  | 102- |
| 88-90                      | 362                    | 23,232                       |     |                            | 0   | 23,232-                  |      |
| 89-91                      | 362                    | 22,940                       |     |                            | 0   | 22,940-                  |      |
| 90-92                      | 5,517                  | 220                          | 4   | 953                        | 17  | 733                      | 13   |
| 91-93                      | 13,195                 | 221                          | 2   | 953                        | 7   | 731                      | 6    |
| 92-94                      | 31,143                 | 3,791                        | 12  | 969                        | 3   | 2,822-                   | 9-   |
| 93-95                      | 26,770                 | 3,572                        | 13  | 291                        | 1   | 3,280-                   | 12-  |
| 94-96                      | 35,088                 | 3,731                        | 11  | 2,958                      | 8   | 773-                     | 2-   |
| 95-97                      | 17,635                 | 161                          | 1   | 3,077                      | 17  | 2,915                    | 17   |
| 96-98                      | 21,466                 | 289                          | 1   | 3,636                      | 17  | 3,347                    | 16   |
| 97-99                      | 17,317                 | 206                          | 1   | 969                        | 6   | 764                      | 4    |
| 98-00                      | 27,705                 | 903                          | 3   | 1,732                      | 6   | 828                      | 3    |
| 99-01                      | 28,910                 | 625                          | 2   | 897                        | 3   | 272                      | 1    |
| 00-02                      | 16,868                 | 547                          | 3   | 897                        | 5   | 350                      | 2    |
| 01-03                      | 14,518                 | 150-                         | 1-  |                            | 0   | 150                      | 1    |
| 02-04                      | 8,699                  | 108                          | 1   |                            | 0   | 108-                     | 1-   |
| 03-05                      | 8,939                  | 408                          | 5   | 120                        | 1   | 288-                     | 3-   |
| 04-06                      | 1,126                  | 934                          | 83  | 120                        | 11  | 814-                     | 72-  |
| 05-07                      | 1,126                  | 826                          | 73  | 120                        | 11  | 706-                     | 63-  |
| 06-08                      | 1,313                  | 989                          | 75  |                            | 0   | 989-                     | 75-  |
| 07-09                      | 59,665                 | 492                          | 1   |                            | 0   | 492-                     | 1-   |
| 08-10                      | 62,069                 | 492                          | 1   |                            | 0   | 492-                     | 1-   |
| 09-11                      | 80,676                 | 323                          | 0   |                            | 0   | 323-                     | 0    |
| 10-12                      | 21,834                 | 414                          | 2   | 2,569                      | 12  | 2,155                    | 10   |
| 11-13                      | 19,821                 | 464                          | 2   | 2,569                      | 13  | 2,105                    | 11   |
| 12-14                      | 4,779                  | 351                          | 7   | 2,688                      | 56  | 2,336                    | 49   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 15,830                 | 387                          | 2   | 1,613                      | 10  | 1,225                    | 8    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1998  | 4,884                  |                    | 0   |                  | 0   |                | 0   |
| 1999  |                        |                    |     |                  |     |                |     |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  |                        |                    |     |                  |     |                |     |
| 2002  | 878                    | 327                | 37  |                  | 0   | 327-           | 37- |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  | 4,938                  | 312                | 6   |                  | 0   | 312-           | 6-  |
| 2007  | 9,650                  | 756                | 8   |                  | 0   | 756-           | 8-  |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  | 20,000                 |                    | 0   |                  | 0   |                | 0   |
| 2014  |                        |                    |     | 109              |     | 109            |     |
| TOTAL | 40,350                 | 1,395              | 3   | 109              | 0   | 1,286-         | 3-  |

THREE-YEAR MOVING AVERAGES

|       |       |     |    |    |   |      |     |
|-------|-------|-----|----|----|---|------|-----|
| 98-00 | 1,628 |     | 0  |    | 0 |      | 0   |
| 99-01 |       |     |    |    |   |      |     |
| 00-02 | 293   | 109 | 37 |    | 0 | 109- | 37- |
| 01-03 | 293   | 109 | 37 |    | 0 | 109- | 37- |
| 02-04 | 293   | 109 | 37 |    | 0 | 109- | 37- |
| 03-05 |       |     |    |    |   |      |     |
| 04-06 | 1,646 | 104 | 6  |    | 0 | 104- | 6-  |
| 05-07 | 4,863 | 356 | 7  |    | 0 | 356- | 7-  |
| 06-08 | 4,863 | 356 | 7  |    | 0 | 356- | 7-  |
| 07-09 | 3,217 | 252 | 8  |    | 0 | 252- | 8-  |
| 08-10 |       |     |    |    |   |      |     |
| 09-11 |       |     |    |    |   |      |     |
| 10-12 |       |     |    |    |   |      |     |
| 11-13 | 6,667 |     | 0  |    | 0 |      | 0   |
| 12-14 | 6,667 |     | 0  | 36 | 1 | 36   | 1   |

FIVE-YEAR AVERAGE

|       |       |  |   |    |   |    |   |
|-------|-------|--|---|----|---|----|---|
| 10-14 | 4,000 |  | 0 | 22 | 1 | 22 | 1 |
|-------|-------|--|---|----|---|----|---|



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 2001  | 46,761                 | 11,395             | 24  |                  | 0   | 11,395-        | 24- |
| 2002  | 65,465                 | 21,678             | 33  |                  | 0   | 21,678-        | 33- |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  |                        |                    |     |                  |     |                |     |
| 2007  | 60,116                 | 1,253              | 2   |                  | 0   | 1,253-         | 2-  |
| 2008  | 101,001                |                    | 0   |                  | 0   |                | 0   |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        |                    |     | 309              |     | 309            |     |
| TOTAL | 273,343                | 34,326             | 13  | 309              | 0   | 34,017-        | 12- |

THREE-YEAR MOVING AVERAGES

|       |        |        |    |     |   |         |     |
|-------|--------|--------|----|-----|---|---------|-----|
| 01-03 | 37,409 | 11,024 | 29 |     | 0 | 11,024- | 29- |
| 02-04 | 21,822 | 7,226  | 33 |     | 0 | 7,226-  | 33- |
| 03-05 |        |        |    |     |   |         |     |
| 04-06 |        |        |    |     |   |         |     |
| 05-07 | 20,039 | 418    | 2  |     | 0 | 418-    | 2-  |
| 06-08 | 53,706 | 418    | 1  |     | 0 | 418-    | 1-  |
| 07-09 | 53,706 | 418    | 1  |     | 0 | 418-    | 1-  |
| 08-10 | 33,667 |        | 0  |     | 0 |         | 0   |
| 09-11 |        |        |    |     |   |         |     |
| 10-12 |        |        |    |     |   |         |     |
| 11-13 |        |        |    |     |   |         |     |
| 12-14 |        |        |    | 103 |   | 103     |     |

FIVE-YEAR AVERAGE

|       |  |  |  |    |  |    |  |
|-------|--|--|--|----|--|----|--|
| 10-14 |  |  |  | 62 |  | 62 |  |
|-------|--|--|--|----|--|----|--|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1986  | 1,035                  |                    | 0   |                  | 0   |                | 0    |
| 1987  |                        |                    |     |                  |     |                |      |
| 1988  |                        |                    |     |                  |     |                |      |
| 1989  |                        |                    |     |                  |     |                |      |
| 1990  |                        |                    |     |                  |     |                |      |
| 1991  | 98,844                 |                    | 0   |                  | 0   |                | 0    |
| 1992  |                        |                    |     |                  |     |                |      |
| 1993  |                        |                    |     |                  |     |                |      |
| 1994  | 9,452                  |                    | 0   | 3,600            | 38  | 3,600          | 38   |
| 1995  |                        |                    |     |                  |     |                |      |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  | 27,312                 | 3,988              | 15  | 2,315            | 8   | 1,673-         | 6-   |
| 1998  | 42,499                 | 5,930              | 14  |                  | 0   | 5,930-         | 14-  |
| 1999  | 188,207                | 312,927            | 166 |                  | 0   | 312,927-       | 166- |
| 2000  | 171,746                | 41,432             | 24  |                  | 0   | 41,432-        | 24-  |
| 2001  | 2,474                  | 10,041             | 406 |                  | 0   | 10,041-        | 406- |
| 2002  | 41,832                 | 662                | 2   |                  | 0   | 662-           | 2-   |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  | 51,221                 | 50,546             | 99  |                  | 0   | 50,546-        | 99-  |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 5,654                  | 252                | 4   |                  | 0   | 252-           | 4-   |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  |                        |                    |     |                  |     |                |      |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     | 363              |     | 363            |      |
| TOTAL | 640,276                | 425,778            | 66  | 6,278            | 1   | 419,500-       | 66-  |

THREE-YEAR MOVING AVERAGES

|       |        |  |   |       |    |       |    |
|-------|--------|--|---|-------|----|-------|----|
| 86-88 | 345    |  | 0 |       | 0  |       | 0  |
| 87-89 |        |  |   |       |    |       |    |
| 88-90 |        |  |   |       |    |       |    |
| 89-91 | 32,948 |  | 0 |       | 0  |       | 0  |
| 90-92 | 32,948 |  | 0 |       | 0  |       | 0  |
| 91-93 | 32,948 |  | 0 |       | 0  |       | 0  |
| 92-94 | 3,151  |  | 0 | 1,200 | 38 | 1,200 | 38 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 93-95                      | 3,151                  |                              | 0   | 1,200                      | 38  | 1,200                    | 38   |
| 94-96                      | 3,151                  |                              | 0   | 1,200                      | 38  | 1,200                    | 38   |
| 95-97                      | 9,104                  | 1,329                        | 15  | 772                        | 8   | 558-                     | 6-   |
| 96-98                      | 23,270                 | 3,306                        | 14  | 772                        | 3   | 2,534-                   | 11-  |
| 97-99                      | 86,006                 | 107,615                      | 125 | 772                        | 1   | 106,843-                 | 124- |
| 98-00                      | 134,151                | 120,096                      | 90  |                            | 0   | 120,096-                 | 90-  |
| 99-01                      | 120,809                | 121,467                      | 101 |                            | 0   | 121,467-                 | 101- |
| 00-02                      | 72,017                 | 17,378                       | 24  |                            | 0   | 17,378-                  | 24-  |
| 01-03                      | 14,769                 | 3,568                        | 24  |                            | 0   | 3,568-                   | 24-  |
| 02-04                      | 31,018                 | 17,069                       | 55  |                            | 0   | 17,069-                  | 55-  |
| 03-05                      | 17,074                 | 16,849                       | 99  |                            | 0   | 16,849-                  | 99-  |
| 04-06                      | 17,074                 | 16,849                       | 99  |                            | 0   | 16,849-                  | 99-  |
| 05-07                      | 1,885                  | 84                           | 4   |                            | 0   | 84-                      | 4-   |
| 06-08                      | 1,885                  | 84                           | 4   |                            | 0   | 84-                      | 4-   |
| 07-09                      | 1,885                  | 84                           | 4   |                            | 0   | 84-                      | 4-   |
| 08-10                      |                        |                              |     |                            |     |                          |      |
| 09-11                      |                        |                              |     |                            |     |                          |      |
| 10-12                      |                        |                              |     |                            |     |                          |      |
| 11-13                      |                        |                              |     |                            |     |                          |      |
| 12-14                      |                        |                              |     | 121                        |     | 121                      |      |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      |                        |                              |     | 73                         |     | 73                       |      |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1996  | 13,531                 | 803                | 6   |                  | 0   | 803-           | 6-   |
| 1997  |                        |                    |     |                  |     |                |      |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  |                        |                    |     |                  |     |                |      |
| 2001  |                        |                    |     |                  |     |                |      |
| 2002  | 159                    | 59                 | 37  |                  | 0   | 59-            | 37-  |
| 2003  | 2,744                  | 5,712              | 208 |                  | 0   | 5,712-         | 208- |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  |                        |                    |     |                  |     |                |      |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  |                        |                    |     |                  |     |                |      |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  | 22,169                 | 11,424             | 52  | 91               | 0   | 11,333-        | 51-  |
| TOTAL | 38,603                 | 17,998             | 47  | 91               | 0   | 17,907-        | 46-  |

THREE-YEAR MOVING AVERAGES

|       |       |       |     |  |   |        |      |
|-------|-------|-------|-----|--|---|--------|------|
| 96-98 | 4,510 | 268   | 6   |  | 0 | 268-   | 6-   |
| 97-99 |       |       |     |  |   |        |      |
| 98-00 |       |       |     |  |   |        |      |
| 99-01 |       |       |     |  |   |        |      |
| 00-02 | 53    | 20    | 37  |  | 0 | 20-    | 37-  |
| 01-03 | 968   | 1,924 | 199 |  | 0 | 1,924- | 199- |
| 02-04 | 968   | 1,924 | 199 |  | 0 | 1,924- | 199- |
| 03-05 | 915   | 1,904 | 208 |  | 0 | 1,904- | 208- |
| 04-06 |       |       |     |  |   |        |      |
| 05-07 |       |       |     |  |   |        |      |
| 06-08 |       |       |     |  |   |        |      |
| 07-09 |       |       |     |  |   |        |      |
| 08-10 |       |       |     |  |   |        |      |
| 09-11 |       |       |     |  |   |        |      |
| 10-12 |       |       |     |  |   |        |      |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 11-13                      |                        |                              |     |                            |     |                          |     |
| 12-14                      | 7,390                  | 3,808                        | 52  | 30                         | 0   | 3,778-                   | 51- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      | 4,434                  | 2,285                        | 52  | 18                         | 0   | 2,267-                   | 51- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1984  | 217                    |                    | 0   |                  | 0   |                | 0   |
| 1985  |                        |                    |     |                  |     |                |     |
| 1986  |                        |                    |     |                  |     |                |     |
| 1987  |                        |                    |     |                  |     |                |     |
| 1988  |                        |                    |     |                  |     |                |     |
| 1989  |                        |                    |     |                  |     |                |     |
| 1990  |                        |                    |     |                  |     |                |     |
| 1991  |                        |                    |     |                  |     |                |     |
| 1992  |                        |                    |     |                  |     |                |     |
| 1993  |                        |                    |     |                  |     |                |     |
| 1994  |                        |                    |     |                  |     |                |     |
| 1995  |                        |                    |     |                  |     |                |     |
| 1996  |                        |                    |     |                  |     |                |     |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  |                        |                    |     |                  |     |                |     |
| 1999  |                        |                    |     |                  |     |                |     |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  |                        |                    |     |                  |     |                |     |
| 2002  |                        |                    |     |                  |     |                |     |
| 2003  | 3,270                  | 829                | 25  |                  | 0   | 829-           | 25- |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  |                        |                    |     |                  |     |                |     |
| 2007  |                        |                    |     |                  |     |                |     |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  | 4,540                  |                    | 0   |                  | 0   |                | 0   |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  | 1,858                  |                    | 0   |                  | 0   |                | 0   |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        |                    |     |                  |     |                |     |
| TOTAL | 9,885                  | 829                | 8   |                  | 0   | 829-           | 8-  |

THREE-YEAR MOVING AVERAGES

|       |    |  |   |  |   |  |   |
|-------|----|--|---|--|---|--|---|
| 84-86 | 72 |  | 0 |  | 0 |  | 0 |
| 85-87 |    |  |   |  |   |  |   |
| 86-88 |    |  |   |  |   |  |   |
| 87-89 |    |  |   |  |   |  |   |
| 88-90 |    |  |   |  |   |  |   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 89-91                      |                        |                              |     |                            |     |                          |     |
| 90-92                      |                        |                              |     |                            |     |                          |     |
| 91-93                      |                        |                              |     |                            |     |                          |     |
| 92-94                      |                        |                              |     |                            |     |                          |     |
| 93-95                      |                        |                              |     |                            |     |                          |     |
| 94-96                      |                        |                              |     |                            |     |                          |     |
| 95-97                      |                        |                              |     |                            |     |                          |     |
| 96-98                      |                        |                              |     |                            |     |                          |     |
| 97-99                      |                        |                              |     |                            |     |                          |     |
| 98-00                      |                        |                              |     |                            |     |                          |     |
| 99-01                      |                        |                              |     |                            |     |                          |     |
| 00-02                      |                        |                              |     |                            |     |                          |     |
| 01-03                      | 1,090                  | 276                          | 25  |                            | 0   | 276-                     | 25- |
| 02-04                      | 1,090                  | 276                          | 25  |                            | 0   | 276-                     | 25- |
| 03-05                      | 1,090                  | 276                          | 25  |                            | 0   | 276-                     | 25- |
| 04-06                      |                        |                              |     |                            |     |                          |     |
| 05-07                      |                        |                              |     |                            |     |                          |     |
| 06-08                      |                        |                              |     |                            |     |                          |     |
| 07-09                      |                        |                              |     |                            |     |                          |     |
| 08-10                      | 1,513                  |                              | 0   |                            | 0   |                          | 0   |
| 09-11                      | 1,513                  |                              | 0   |                            | 0   |                          | 0   |
| 10-12                      | 2,133                  |                              | 0   |                            | 0   |                          | 0   |
| 11-13                      | 620                    |                              | 0   |                            | 0   |                          | 0   |
| 12-14                      | 620                    |                              | 0   |                            | 0   |                          | 0   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      | 1,280                  |                              | 0   |                            | 0   |                          | 0   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR RETIREMENTS | COST OF REMOVAL |     | GROSS SALVAGE |     | NET SALVAGE |     |
|-------|---------------------|-----------------|-----|---------------|-----|-------------|-----|
|       |                     | AMOUNT          | PCT | AMOUNT        | PCT | AMOUNT      | PCT |
| 1980  | 7,370               | 1,374           | 19  | 3,370         | 46  | 1,996       | 27  |
| 1981  | 21,491              | 2,134           | 10  | 5,528         | 26  | 3,394       | 16  |
| 1982  | 10,470              |                 | 0   | 5,234         | 50  | 5,234       | 50  |
| 1983  | 224,695             | 7,099           | 3   | 4,000         | 2   | 3,099-      | 1-  |
| 1984  | 8,430               | 48              | 1   | 132           | 2   | 84          | 1   |
| 1985  | 91,613              | 2,874           | 3   | 2,615         | 3   | 259-        | 0   |
| 1986  | 9,477               | 1,214           | 13  | 3,042         | 32  | 1,828       | 19  |
| 1987  | 33,859              | 4,087           | 12  | 345           | 1   | 3,742-      | 11- |
| 1988  | 8,242               | 413             | 5   |               | 0   | 413-        | 5-  |
| 1989  | 11,384              | 5,946           | 52  | 2,205         | 19  | 3,741-      | 33- |
| 1990  | 31,353              |                 | 0   | 2,866         | 9   | 2,866       | 9   |
| 1991  | 56,522              | 4,147           | 7   |               | 0   | 4,147-      | 7-  |
| 1992  | 1,465               | 307             | 21  |               | 0   | 307-        | 21- |
| 1993  | 916,582             | 105,751         | 12  | 1,281         | 0   | 104,470-    | 11- |
| 1994  | 340,559             | 30,341          | 9   | 1,633         | 0   | 28,708-     | 8-  |
| 1995  | 116,323             | 11,370          | 10  |               | 0   | 11,370-     | 10- |
| 1996  | 101,134             | 19,135          | 19  |               | 0   | 19,135-     | 19- |
| 1997  | 187,828             | 16,234          | 9   | 312           | 0   | 15,922-     | 8-  |
| 1998  | 40,009              | 5,338           | 13  |               | 0   | 5,338-      | 13- |
| 1999  | 11,966              | 899             | 8   |               | 0   | 899-        | 8-  |
| 2000  | 16,087              | 2,791           | 17  |               | 0   | 2,791-      | 17- |
| 2001  |                     |                 |     |               |     |             |     |
| 2002  |                     |                 |     |               |     |             |     |
| 2003  | 143,988             | 54,677          | 38  |               | 0   | 54,677-     | 38- |
| 2004  | 18,576              | 5,023           | 27  |               | 0   | 5,023-      | 27- |
| 2005  | 6,947               |                 | 0   |               | 0   |             | 0   |
| 2006  |                     |                 |     |               |     |             |     |
| 2007  | 154,444             | 8,853           | 6   | 910-          | 1-  | 9,763-      | 6-  |
| 2008  | 216,863             | 1,657           | 1   | 12,614        | 6   | 10,957      | 5   |
| 2009  | 299,586             | 5,430           | 2   | 2             | 0   | 5,428-      | 2-  |
| 2010  |                     |                 |     |               |     |             |     |
| 2011  | 8,938               | 700             | 8   | 248           | 3   | 452-        | 5-  |
| 2012  | 13,042              | 230             | 2   |               | 0   | 230-        | 2-  |
| 2013  | 811,748             | 42,637          | 5   | 60,689        | 7   | 18,052      | 2   |
| 2014  | 3,132               |                 | 0   |               | 0   |             | 0   |
| TOTAL | 3,924,123           | 340,709         | 9   | 105,206       | 3   | 235,504-    | 6-  |

THREE-YEAR MOVING AVERAGES

|       |        |       |   |       |    |       |    |
|-------|--------|-------|---|-------|----|-------|----|
| 80-82 | 13,110 | 1,169 | 9 | 4,711 | 36 | 3,541 | 27 |
|-------|--------|-------|---|-------|----|-------|----|



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR RETIREMENTS | COST OF REMOVAL<br>AMOUNT | PCT | GROSS SALVAGE<br>AMOUNT | PCT | NET SALVAGE<br>AMOUNT | PCT |
|----------------------------|---------------------|---------------------------|-----|-------------------------|-----|-----------------------|-----|
| THREE-YEAR MOVING AVERAGES |                     |                           |     |                         |     |                       |     |
| 81-83                      | 85,552              | 3,078                     | 4   | 4,921                   | 6   | 1,843                 | 2   |
| 82-84                      | 81,198              | 2,382                     | 3   | 3,122                   | 4   | 740                   | 1   |
| 83-85                      | 108,246             | 3,340                     | 3   | 2,249                   | 2   | 1,091-                | 1-  |
| 84-86                      | 36,507              | 1,379                     | 4   | 1,930                   | 5   | 551                   | 2   |
| 85-87                      | 44,983              | 2,725                     | 6   | 2,001                   | 4   | 724-                  | 2-  |
| 86-88                      | 17,193              | 1,905                     | 11  | 1,129                   | 7   | 776-                  | 5-  |
| 87-89                      | 17,828              | 3,482                     | 20  | 850                     | 5   | 2,632-                | 15- |
| 88-90                      | 16,993              | 2,120                     | 12  | 1,690                   | 10  | 429-                  | 3-  |
| 89-91                      | 33,086              | 3,364                     | 10  | 1,690                   | 5   | 1,674-                | 5-  |
| 90-92                      | 29,780              | 1,485                     | 5   | 955                     | 3   | 529-                  | 2-  |
| 91-93                      | 324,856             | 36,735                    | 11  | 427                     | 0   | 36,308-               | 11- |
| 92-94                      | 419,535             | 45,466                    | 11  | 971                     | 0   | 44,495-               | 11- |
| 93-95                      | 457,821             | 49,154                    | 11  | 971                     | 0   | 48,183-               | 11- |
| 94-96                      | 186,005             | 20,282                    | 11  | 544                     | 0   | 19,738-               | 11- |
| 95-97                      | 135,095             | 15,580                    | 12  | 104                     | 0   | 15,476-               | 11- |
| 96-98                      | 109,657             | 13,569                    | 12  | 104                     | 0   | 13,465-               | 12- |
| 97-99                      | 79,934              | 7,490                     | 9   | 104                     | 0   | 7,386-                | 9-  |
| 98-00                      | 22,687              | 3,009                     | 13  |                         | 0   | 3,009-                | 13- |
| 99-01                      | 9,351               | 1,230                     | 13  |                         | 0   | 1,230-                | 13- |
| 00-02                      | 5,362               | 930                       | 17  |                         | 0   | 930-                  | 17- |
| 01-03                      | 47,996              | 18,226                    | 38  |                         | 0   | 18,226-               | 38- |
| 02-04                      | 54,188              | 19,900                    | 37  |                         | 0   | 19,900-               | 37- |
| 03-05                      | 56,504              | 19,900                    | 35  |                         | 0   | 19,900-               | 35- |
| 04-06                      | 8,508               | 1,674                     | 20  |                         | 0   | 1,674-                | 20- |
| 05-07                      | 53,797              | 2,951                     | 5   | 303-                    | 1-  | 3,254-                | 6-  |
| 06-08                      | 123,769             | 3,503                     | 3   | 3,902                   | 3   | 398                   | 0   |
| 07-09                      | 223,631             | 5,313                     | 2   | 3,902                   | 2   | 1,411-                | 1-  |
| 08-10                      | 172,150             | 2,362                     | 1   | 4,205                   | 2   | 1,843                 | 1   |
| 09-11                      | 102,842             | 2,043                     | 2   | 83                      | 0   | 1,960-                | 2-  |
| 10-12                      | 7,327               | 310                       | 4   | 83                      | 1   | 227-                  | 3-  |
| 11-13                      | 277,909             | 14,522                    | 5   | 20,312                  | 7   | 5,790                 | 2   |
| 12-14                      | 275,974             | 14,289                    | 5   | 20,230                  | 7   | 5,941                 | 2   |

FIVE-YEAR AVERAGE

|       |         |       |   |        |   |       |   |
|-------|---------|-------|---|--------|---|-------|---|
| 10-14 | 167,372 | 8,713 | 5 | 12,187 | 7 | 3,474 | 2 |
|-------|---------|-------|---|--------|---|-------|---|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 21,004                 | 17,001             | 81  | 17,292           | 82  | 291            | 1    |
| 1981  | 24,428                 | 13,114             | 54  | 21,876           | 90  | 8,762          | 36   |
| 1982  | 12,135                 | 3,661              | 30  | 1,950            | 16  | 1,711-         | 14-  |
| 1983  | 3,076                  | 2,894              | 94  | 776              | 25  | 2,118-         | 69-  |
| 1984  | 6,198                  | 16,665             | 269 | 2,301            | 37  | 14,364-        | 232- |
| 1985  | 40,172                 | 23,558             | 59  | 5,363            | 13  | 18,195-        | 45-  |
| 1986  | 47,868                 | 59,482             | 124 | 15,056           | 31  | 44,426-        | 93-  |
| 1987  | 40,120                 | 44,924             | 112 | 15,191           | 38  | 29,733-        | 74-  |
| 1988  | 25,830                 | 39,007             | 151 | 8,618            | 33  | 30,389-        | 118- |
| 1989  | 19,375                 | 14,965             | 77  | 7,200            | 37  | 7,765-         | 40-  |
| 1990  | 19,287                 | 20,601             | 107 | 12,049           | 62  | 8,552-         | 44-  |
| 1991  | 34,046                 | 33,637             | 99  | 9,061            | 27  | 24,576-        | 72-  |
| 1992  | 52,921                 | 23,584             | 45  | 16,534           | 31  | 7,050-         | 13-  |
| 1993  | 10,998                 | 6,973              | 63  | 2,956            | 27  | 4,017-         | 37-  |
| 1994  | 230,661                | 134,304            | 58  | 61,800           | 27  | 72,504-        | 31-  |
| 1995  | 28,750                 | 33,928             | 118 | 4,760            | 17  | 29,168-        | 101- |
| 1996  | 50,535                 | 40,064             | 79  | 27,218           | 54  | 12,846-        | 25-  |
| 1997  | 45,462                 | 625                | 1   | 89               | 0   | 536-           | 1-   |
| 1998  | 55,326                 | 9,616              | 17  | 1,390            | 3   | 8,226-         | 15-  |
| 1999  | 13,706                 | 3,864              | 28  |                  | 0   | 3,864-         | 28-  |
| 2000  | 798                    | 6,113              | 766 | 1,225            | 154 | 4,888-         | 613- |
| 2001  | 508                    | 2,725              | 536 |                  | 0   | 2,725-         | 536- |
| 2002  | 687,474                | 1,940              | 0   | 94,268           | 14  | 92,328         | 13   |
| 2003  | 10,429                 | 27,323             | 262 |                  | 0   | 27,323-        | 262- |
| 2004  | 1,217                  | 41,990             |     | 123              | 10  | 41,867-        |      |
| 2005  | 2,617                  | 80,988             |     |                  | 0   | 80,988-        |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 1,834                  | 81,123             |     | 462              | 25  | 80,661-        |      |
| 2008  | 798                    | 46,191             |     |                  | 0   | 46,191-        |      |
| 2009  | 4,753                  | 170,989            |     |                  | 0   | 170,989-       |      |
| 2010  | 16,215                 | 320,692            |     |                  | 0   | 320,692-       |      |
| 2011  | 223,688                | 118,079            | 53  |                  | 0   | 118,079-       | 53-  |
| 2012  | 25,532                 | 95,160             | 373 |                  | 0   | 95,160-        | 373- |
| 2013  | 13,871                 |                    | 0   |                  | 0   |                | 0    |
| 2014  | 307,001                | 214,186            | 70  |                  | 0   | 214,186-       | 70-  |
| TOTAL | 2,078,634              | 1,749,965          | 84  | 327,558          | 16  | 1,422,407-     | 68-  |

THREE-YEAR MOVING AVERAGES

|       |        |        |    |        |    |       |    |
|-------|--------|--------|----|--------|----|-------|----|
| 80-82 | 19,189 | 11,259 | 59 | 13,706 | 71 | 2,447 | 13 |
|-------|--------|--------|----|--------|----|-------|----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 13,213                 | 6,556                        | 50  | 8,201                      | 62  | 1,644                    | 12   |
| 82-84                      | 7,136                  | 7,740                        | 108 | 1,676                      | 23  | 6,064-                   | 85-  |
| 83-85                      | 16,482                 | 14,372                       | 87  | 2,813                      | 17  | 11,559-                  | 70-  |
| 84-86                      | 31,413                 | 33,235                       | 106 | 7,573                      | 24  | 25,662-                  | 82-  |
| 85-87                      | 42,720                 | 42,655                       | 100 | 11,870                     | 28  | 30,785-                  | 72-  |
| 86-88                      | 37,939                 | 47,804                       | 126 | 12,955                     | 34  | 34,849-                  | 92-  |
| 87-89                      | 28,442                 | 32,965                       | 116 | 10,336                     | 36  | 22,629-                  | 80-  |
| 88-90                      | 21,497                 | 24,858                       | 116 | 9,289                      | 43  | 15,569-                  | 72-  |
| 89-91                      | 24,236                 | 23,068                       | 95  | 9,437                      | 39  | 13,631-                  | 56-  |
| 90-92                      | 35,418                 | 25,941                       | 73  | 12,548                     | 35  | 13,393-                  | 38-  |
| 91-93                      | 32,655                 | 21,398                       | 66  | 9,517                      | 29  | 11,881-                  | 36-  |
| 92-94                      | 98,193                 | 54,954                       | 56  | 27,097                     | 28  | 27,857-                  | 28-  |
| 93-95                      | 90,136                 | 58,402                       | 65  | 23,172                     | 26  | 35,230-                  | 39-  |
| 94-96                      | 103,315                | 69,432                       | 67  | 31,259                     | 30  | 38,173-                  | 37-  |
| 95-97                      | 41,582                 | 24,872                       | 60  | 10,689                     | 26  | 14,183-                  | 34-  |
| 96-98                      | 50,441                 | 16,768                       | 33  | 9,566                      | 19  | 7,203-                   | 14-  |
| 97-99                      | 38,165                 | 4,702                        | 12  | 493                        | 1   | 4,209-                   | 11-  |
| 98-00                      | 23,277                 | 6,531                        | 28  | 872                        | 4   | 5,659-                   | 24-  |
| 99-01                      | 5,004                  | 4,234                        | 85  | 408                        | 8   | 3,826-                   | 76-  |
| 00-02                      | 229,593                | 3,593                        | 2   | 31,831                     | 14  | 28,238                   | 12   |
| 01-03                      | 232,804                | 10,663                       | 5   | 31,423                     | 13  | 20,760                   | 9    |
| 02-04                      | 233,040                | 23,751                       | 10  | 31,464                     | 14  | 7,713                    | 3    |
| 03-05                      | 4,754                  | 50,100                       |     | 41                         | 1   | 50,059-                  |      |
| 04-06                      | 1,278                  | 40,993                       |     | 41                         | 3   | 40,952-                  |      |
| 05-07                      | 1,484                  | 54,037                       |     | 154                        | 10  | 53,883-                  |      |
| 06-08                      | 877                    | 42,438                       |     | 154                        | 18  | 42,284-                  |      |
| 07-09                      | 2,462                  | 99,434                       |     | 154                        | 6   | 99,280-                  |      |
| 08-10                      | 7,255                  | 179,291                      |     |                            | 0   | 179,291-                 |      |
| 09-11                      | 81,552                 | 203,253                      | 249 |                            | 0   | 203,253-                 | 249- |
| 10-12                      | 88,479                 | 177,977                      | 201 |                            | 0   | 177,977-                 | 201- |
| 11-13                      | 87,697                 | 71,080                       | 81  |                            | 0   | 71,080-                  | 81-  |
| 12-14                      | 115,468                | 103,115                      | 89  |                            | 0   | 103,115-                 | 89-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 117,262                | 149,623                      | 128 |                            | 0   | 149,623-                 | 128- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 18,272                 | 13,405             | 73  | 16,275           | 89  | 2,870          | 16   |
| 1981  | 13,249                 | 16,662             | 126 | 17,281           | 130 | 619            | 5    |
| 1982  | 4,158                  | 7,363              | 177 | 5,038            | 121 | 2,325-         | 56-  |
| 1983  | 708                    | 2,803              | 396 | 1,754            | 248 | 1,049-         | 148- |
| 1984  | 6,585                  | 3,526              | 54  | 1,065            | 16  | 2,461-         | 37-  |
| 1985  | 21,814                 | 27,735             | 127 | 15,451           | 71  | 12,284-        | 56-  |
| 1986  | 6,972                  | 10,623             | 152 | 10,531           | 151 | 92-            | 1-   |
| 1987  | 30,886                 | 19,098             | 62  | 11,029           | 36  | 8,069-         | 26-  |
| 1988  | 7,081                  | 10,061             | 142 | 5,476            | 77  | 4,585-         | 65-  |
| 1989  | 32,936                 | 26,985             | 82  | 6,821            | 21  | 20,164-        | 61-  |
| 1990  | 77,048                 | 13,174             | 17  | 151,978          | 197 | 138,804        | 180  |
| 1991  | 19,900                 | 8,031              | 40  | 9,031            | 45  | 1,000          | 5    |
| 1992  | 6,634                  | 3,839              | 58  | 1,527            | 23  | 2,312-         | 35-  |
| 1993  | 5,995                  | 9,093              | 152 | 847              | 14  | 8,246-         | 138- |
| 1994  | 128,714                | 154,003            | 120 | 19,549           | 15  | 134,454-       | 104- |
| 1995  | 6,866                  | 37,685             | 549 | 4,185            | 61  | 33,500-        | 488- |
| 1996  | 98,119                 | 4,034              | 4   | 11,489           | 12  | 7,455          | 8    |
| 1997  | 5,392                  |                    | 0   |                  | 0   |                | 0    |
| 1998  | 15,801                 |                    | 0   |                  | 0   |                | 0    |
| 1999  | 492                    | 218                | 44  |                  | 0   | 218-           | 44-  |
| 2000  |                        | 143                |     |                  |     | 143-           |      |
| 2001  |                        |                    |     |                  |     |                |      |
| 2002  | 552,631                |                    | 0   | 75,779           | 14  | 75,779         | 14   |
| 2003  | 1,555                  | 246                | 16  |                  | 0   | 246-           | 16-  |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 8,965                  | 1,317              | 15  |                  | 0   | 1,317-         | 15-  |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  | 15,800                 | 776                | 5   |                  | 0   | 776-           | 5-   |
| 2010  |                        | 292,580            |     |                  |     | 292,580-       |      |
| 2011  | 91,993                 | 346,143            | 376 |                  | 0   | 346,143-       | 376- |
| 2012  | 2,667                  | 15,447             | 579 |                  | 0   | 15,447-        | 579- |
| 2013  | 1,203                  |                    | 0   |                  | 0   |                | 0    |
| 2014  | 20,703                 | 90,273             | 436 |                  | 0   | 90,273-        | 436- |
| TOTAL | 1,203,139              | 1,115,263          | 93  | 365,106          | 30  | 750,157-       | 62-  |

THREE-YEAR MOVING AVERAGES

|       |        |        |     |        |     |     |   |
|-------|--------|--------|-----|--------|-----|-----|---|
| 80-82 | 11,893 | 12,477 | 105 | 12,865 | 108 | 388 | 3 |
|-------|--------|--------|-----|--------|-----|-----|---|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 6,038                  | 8,943                        | 148 | 8,024                      | 133 | 918-                     | 15-  |
| 82-84                      | 3,817                  | 4,564                        | 120 | 2,619                      | 69  | 1,945-                   | 51-  |
| 83-85                      | 9,702                  | 11,355                       | 117 | 6,090                      | 63  | 5,265-                   | 54-  |
| 84-86                      | 11,790                 | 13,961                       | 118 | 9,016                      | 76  | 4,946-                   | 42-  |
| 85-87                      | 19,891                 | 19,152                       | 96  | 12,337                     | 62  | 6,815-                   | 34-  |
| 86-88                      | 14,980                 | 13,261                       | 89  | 9,012                      | 60  | 4,249-                   | 28-  |
| 87-89                      | 23,634                 | 18,715                       | 79  | 7,775                      | 33  | 10,939-                  | 46-  |
| 88-90                      | 39,022                 | 16,740                       | 43  | 54,758                     | 140 | 38,018                   | 97   |
| 89-91                      | 43,295                 | 16,063                       | 37  | 55,943                     | 129 | 39,880                   | 92   |
| 90-92                      | 34,527                 | 8,348                        | 24  | 54,179                     | 157 | 45,831                   | 133  |
| 91-93                      | 10,843                 | 6,988                        | 64  | 3,802                      | 35  | 3,186-                   | 29-  |
| 92-94                      | 47,114                 | 55,645                       | 118 | 7,308                      | 16  | 48,337-                  | 103- |
| 93-95                      | 47,192                 | 66,927                       | 142 | 8,194                      | 17  | 58,733-                  | 124- |
| 94-96                      | 77,900                 | 65,241                       | 84  | 11,741                     | 15  | 53,500-                  | 69-  |
| 95-97                      | 36,792                 | 13,906                       | 38  | 5,225                      | 14  | 8,682-                   | 24-  |
| 96-98                      | 39,771                 | 1,345                        | 3   | 3,830                      | 10  | 2,485                    | 6    |
| 97-99                      | 7,228                  | 73                           | 1   |                            | 0   | 73-                      | 1-   |
| 98-00                      | 5,431                  | 120                          | 2   |                            | 0   | 120-                     | 2-   |
| 99-01                      | 164                    | 120                          | 73  |                            | 0   | 120-                     | 73-  |
| 00-02                      | 184,210                | 48                           | 0   | 25,260                     | 14  | 25,212                   | 14   |
| 01-03                      | 184,729                | 82                           | 0   | 25,260                     | 14  | 25,178                   | 14   |
| 02-04                      | 184,729                | 82                           | 0   | 25,260                     | 14  | 25,178                   | 14   |
| 03-05                      | 518                    | 82                           | 16  |                            | 0   | 82-                      | 16-  |
| 04-06                      |                        |                              |     |                            |     |                          |      |
| 05-07                      | 2,988                  | 439                          | 15  |                            | 0   | 439-                     | 15-  |
| 06-08                      | 2,988                  | 439                          | 15  |                            | 0   | 439-                     | 15-  |
| 07-09                      | 8,255                  | 698                          | 8   |                            | 0   | 698-                     | 8-   |
| 08-10                      | 5,267                  | 97,785                       |     |                            | 0   | 97,785-                  |      |
| 09-11                      | 35,931                 | 213,167                      | 593 |                            | 0   | 213,167-                 | 593- |
| 10-12                      | 31,553                 | 218,057                      | 691 |                            | 0   | 218,057-                 | 691- |
| 11-13                      | 31,954                 | 120,530                      | 377 |                            | 0   | 120,530-                 | 377- |
| 12-14                      | 8,191                  | 35,240                       | 430 |                            | 0   | 35,240-                  | 430- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 23,313                 | 148,889                      | 639 |                            | 0   | 148,889-                 | 639- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1983  | 34,182                 |                    | 0   |                  | 0   |                | 0   |
| 1984  | 10,350                 | 5,682              | 55  |                  | 0   | 5,682-         | 55- |
| 1985  | 8,690                  |                    | 0   |                  | 0   |                | 0   |
| 1986  |                        |                    |     |                  |     |                |     |
| 1987  |                        |                    |     |                  |     |                |     |
| 1988  |                        |                    |     |                  |     |                |     |
| 1989  |                        |                    |     |                  |     |                |     |
| 1990  |                        |                    |     |                  |     |                |     |
| 1991  |                        |                    |     |                  |     |                |     |
| 1992  |                        |                    |     |                  |     |                |     |
| 1993  |                        |                    |     |                  |     |                |     |
| 1994  |                        |                    |     |                  |     |                |     |
| 1995  |                        |                    |     |                  |     |                |     |
| 1996  |                        |                    |     |                  |     |                |     |
| 1997  | 3,015                  |                    | 0   |                  | 0   |                | 0   |
| 1998  |                        |                    |     |                  |     |                |     |
| 1999  |                        |                    |     |                  |     |                |     |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  |                        |                    |     |                  |     |                |     |
| 2002  |                        |                    |     |                  |     |                |     |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  |                        |                    |     |                  |     |                |     |
| 2007  |                        |                    |     |                  |     |                |     |
| 2008  | 271                    |                    | 0   |                  | 0   |                | 0   |
| 2009  | 8,148                  |                    | 0   |                  | 0   |                | 0   |
| 2010  |                        | 1,963              |     |                  |     | 1,963-         |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  | 5,253                  |                    | 0   |                  | 0   |                | 0   |
| 2014  | 16,141                 | 13,302             | 82  |                  | 0   | 13,302-        | 82- |
| TOTAL | 86,051                 | 20,947             | 24  |                  | 0   | 20,947-        | 24- |

THREE-YEAR MOVING AVERAGES

|       |        |       |    |  |   |        |     |
|-------|--------|-------|----|--|---|--------|-----|
| 83-85 | 17,741 | 1,894 | 11 |  | 0 | 1,894- | 11- |
| 84-86 | 6,347  | 1,894 | 30 |  | 0 | 1,894- | 30- |
| 85-87 | 2,897  |       | 0  |  | 0 |        | 0   |
| 86-88 |        |       |    |  |   |        |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 87-89                      |                        |                    |     |                  |     |                |     |
| 88-90                      |                        |                    |     |                  |     |                |     |
| 89-91                      |                        |                    |     |                  |     |                |     |
| 90-92                      |                        |                    |     |                  |     |                |     |
| 91-93                      |                        |                    |     |                  |     |                |     |
| 92-94                      |                        |                    |     |                  |     |                |     |
| 93-95                      |                        |                    |     |                  |     |                |     |
| 94-96                      |                        |                    |     |                  |     |                |     |
| 95-97                      | 1,005                  |                    | 0   |                  | 0   |                | 0   |
| 96-98                      | 1,005                  |                    | 0   |                  | 0   |                | 0   |
| 97-99                      | 1,005                  |                    | 0   |                  | 0   |                | 0   |
| 98-00                      |                        |                    |     |                  |     |                |     |
| 99-01                      |                        |                    |     |                  |     |                |     |
| 00-02                      |                        |                    |     |                  |     |                |     |
| 01-03                      |                        |                    |     |                  |     |                |     |
| 02-04                      |                        |                    |     |                  |     |                |     |
| 03-05                      |                        |                    |     |                  |     |                |     |
| 04-06                      |                        |                    |     |                  |     |                |     |
| 05-07                      |                        |                    |     |                  |     |                |     |
| 06-08                      | 90                     |                    | 0   |                  | 0   |                | 0   |
| 07-09                      | 2,807                  |                    | 0   |                  | 0   |                | 0   |
| 08-10                      | 2,807                  | 654                | 23  |                  | 0   | 654-           | 23- |
| 09-11                      | 2,716                  | 654                | 24  |                  | 0   | 654-           | 24- |
| 10-12                      |                        | 654                |     |                  |     | 654-           |     |
| 11-13                      | 1,751                  |                    | 0   |                  | 0   |                | 0   |
| 12-14                      | 7,131                  | 4,434              | 62  |                  | 0   | 4,434-         | 62- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 10-14                      | 4,279                  | 3,053              | 71  |                  | 0   | 3,053-         | 71- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 32,311                 | 922                | 3   | 4,376            | 14  | 3,454          | 11   |
| 1981  | 167,500                | 3,607              | 2   | 7,952            | 5   | 4,345          | 3    |
| 1982  | 45,622                 | 107                | 0   | 2,557            | 6   | 2,450          | 5    |
| 1983  | 27,944                 | 3,301              | 12  | 9,501            | 34  | 6,200          | 22   |
| 1984  | 57,881                 | 808                | 1   | 9,311            | 16  | 8,503          | 15   |
| 1985  | 134,301                | 4,439              | 3   | 82,086           | 61  | 77,647         | 58   |
| 1986  | 13,737                 | 2,174              | 16  | 47               | 0   | 2,127-         | 15-  |
| 1987  | 102,087                | 12,448             | 12  | 13,940           | 14  | 1,492          | 1    |
| 1988  | 15,289                 | 3,588              | 23  | 2,119            | 14  | 1,469-         | 10-  |
| 1989  | 55,554                 | 7,720              | 14  | 19,789           | 36  | 12,069         | 22   |
| 1990  | 26,174                 | 12,304             | 47  | 1,519            | 6   | 10,785-        | 41-  |
| 1991  | 49,232                 | 8,692              | 18  | 4,458            | 9   | 4,234-         | 9-   |
| 1992  | 21,449                 | 7,943              | 37  | 1,162            | 5   | 6,781-         | 32-  |
| 1993  | 287,998                | 92,311             | 32  | 4,864            | 2   | 87,447-        | 30-  |
| 1994  | 307,363                | 32,455             | 11  | 31,295           | 10  | 1,160-         | 0    |
| 1995  | 62,334                 | 13,215             | 21  | 1,171            | 2   | 12,044-        | 19-  |
| 1996  | 102,302                | 38,113             | 37  | 24,260           | 24  | 13,853-        | 14-  |
| 1997  | 133,042                | 25,025             | 19  | 256              | 0   | 24,769-        | 19-  |
| 1998  | 219,261                | 57,354             | 26  | 101              | 0   | 57,253-        | 26-  |
| 1999  | 118,632                | 22,194             | 19  | 27               | 0   | 22,167-        | 19-  |
| 2000  | 168,169                | 66,488             | 40  |                  | 0   | 66,488-        | 40-  |
| 2001  |                        | 2,606              |     |                  |     | 2,606-         |      |
| 2002  | 22,640                 | 568                | 3   |                  | 0   | 568-           | 3-   |
| 2003  | 89,128                 | 5,026-             | 6-  | 18,216           | 20  | 23,242         | 26   |
| 2004  | 67,098                 | 26,667             | 40  | 38,794           | 58  | 12,127         | 18   |
| 2005  | 7,212                  | 383                | 5   | 13,235           | 184 | 12,852         | 178  |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 120,755                | 18,642             | 15  | 60,880           | 50  | 42,238         | 35   |
| 2008  | 69,021                 | 8,630              | 13  | 3,774            | 5   | 4,856-         | 7-   |
| 2009  | 22,003                 | 9,091              | 41  | 10,951           | 50  | 1,860          | 8    |
| 2010  | 78,588                 | 16,010             | 20  |                  | 0   | 16,010-        | 20-  |
| 2011  | 53,569                 |                    | 0   |                  | 0   |                | 0    |
| 2012  | 162,422                | 498,417            | 307 |                  | 0   | 498,417-       | 307- |
| 2013  | 272,113                | 18,370             | 7   |                  | 0   | 18,370-        | 7-   |
| 2014  | 1,200,193              | 221,075            | 18  |                  | 0   | 221,075-       | 18-  |
| TOTAL | 4,312,925              | 1,230,641          | 29  | 366,641          | 9   | 864,001-       | 20-  |

THREE-YEAR MOVING AVERAGES

|       |        |       |   |       |   |       |   |
|-------|--------|-------|---|-------|---|-------|---|
| 80-82 | 81,811 | 1,545 | 2 | 4,962 | 6 | 3,416 | 4 |
|-------|--------|-------|---|-------|---|-------|---|



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 80,355                 | 2,338                        | 3   | 6,670                      | 8   | 4,332                    | 5    |
| 82-84                      | 43,816                 | 1,405                        | 3   | 7,123                      | 16  | 5,718                    | 13   |
| 83-85                      | 73,375                 | 2,849                        | 4   | 33,633                     | 46  | 30,783                   | 42   |
| 84-86                      | 68,640                 | 2,474                        | 4   | 30,481                     | 44  | 28,008                   | 41   |
| 85-87                      | 83,375                 | 6,354                        | 8   | 32,024                     | 38  | 25,671                   | 31   |
| 86-88                      | 43,704                 | 6,070                        | 14  | 5,369                      | 12  | 701-                     | 2-   |
| 87-89                      | 57,643                 | 7,919                        | 14  | 11,949                     | 21  | 4,031                    | 7    |
| 88-90                      | 32,339                 | 7,871                        | 24  | 7,809                      | 24  | 62-                      | 0    |
| 89-91                      | 43,653                 | 9,572                        | 22  | 8,589                      | 20  | 983-                     | 2-   |
| 90-92                      | 32,285                 | 9,646                        | 30  | 2,380                      | 7   | 7,267-                   | 23-  |
| 91-93                      | 119,560                | 36,315                       | 30  | 3,495                      | 3   | 32,821-                  | 27-  |
| 92-94                      | 205,603                | 44,236                       | 22  | 12,440                     | 6   | 31,796-                  | 15-  |
| 93-95                      | 219,232                | 45,994                       | 21  | 12,443                     | 6   | 33,550-                  | 15-  |
| 94-96                      | 157,333                | 27,928                       | 18  | 18,909                     | 12  | 9,019-                   | 6-   |
| 95-97                      | 99,226                 | 25,451                       | 26  | 8,562                      | 9   | 16,889-                  | 17-  |
| 96-98                      | 151,535                | 40,164                       | 27  | 8,206                      | 5   | 31,958-                  | 21-  |
| 97-99                      | 156,978                | 34,858                       | 22  | 128                        | 0   | 34,730-                  | 22-  |
| 98-00                      | 168,687                | 48,679                       | 29  | 43                         | 0   | 48,636-                  | 29-  |
| 99-01                      | 95,600                 | 30,429                       | 32  | 9                          | 0   | 30,420-                  | 32-  |
| 00-02                      | 63,603                 | 23,221                       | 37  |                            | 0   | 23,221-                  | 37-  |
| 01-03                      | 37,256                 | 617-                         | 2-  | 6,072                      | 16  | 6,689                    | 18   |
| 02-04                      | 59,622                 | 7,403                        | 12  | 19,003                     | 32  | 11,600                   | 19   |
| 03-05                      | 54,479                 | 7,341                        | 13  | 23,415                     | 43  | 16,074                   | 30   |
| 04-06                      | 24,770                 | 9,017                        | 36  | 17,343                     | 70  | 8,326                    | 34   |
| 05-07                      | 42,656                 | 6,342                        | 15  | 24,705                     | 58  | 18,363                   | 43   |
| 06-08                      | 63,259                 | 9,091                        | 14  | 21,551                     | 34  | 12,461                   | 20   |
| 07-09                      | 70,593                 | 12,121                       | 17  | 25,202                     | 36  | 13,081                   | 19   |
| 08-10                      | 56,538                 | 11,244                       | 20  | 4,908                      | 9   | 6,335-                   | 11-  |
| 09-11                      | 51,387                 | 8,367                        | 16  | 3,650                      | 7   | 4,717-                   | 9-   |
| 10-12                      | 98,193                 | 171,476                      | 175 |                            | 0   | 171,476-                 | 175- |
| 11-13                      | 162,701                | 172,263                      | 106 |                            | 0   | 172,263-                 | 106- |
| 12-14                      | 544,910                | 245,954                      | 45  |                            | 0   | 245,954-                 | 45-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 353,377                | 150,774                      | 43  |                            | 0   | 150,774-                 | 43-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 57,417                 | 98,814             | 172 | 74,728           | 130 | 24,086-        | 42-  |
| 1981  | 66,738                 | 114,596            | 172 | 72,660           | 109 | 41,936-        | 63-  |
| 1982  | 53,758                 | 93,242             | 173 | 60,875           | 113 | 32,367-        | 60-  |
| 1983  | 54,343                 | 110,804            | 204 | 181,984          | 335 | 71,180         | 131  |
| 1984  | 33,385                 | 75,378             | 226 | 195,596          | 586 | 120,218        | 360  |
| 1985  | 47,423                 | 86,604             | 183 | 149,546          | 315 | 62,942         | 133  |
| 1986  | 45,301                 | 97,756             | 216 | 51,788           | 114 | 45,968-        | 101- |
| 1987  | 59,966                 | 155,285            | 259 | 49,395           | 82  | 105,890-       | 177- |
| 1988  | 48,575                 | 99,424             | 205 | 55,569           | 114 | 43,855-        | 90-  |
| 1989  | 42,447                 | 107,975            | 254 | 32,786           | 77  | 75,189-        | 177- |
| 1990  | 34,258                 | 99,749             | 291 | 73,816           | 215 | 25,933-        | 76-  |
| 1991  | 66,122                 | 172,497            | 261 | 37,223           | 56  | 135,274-       | 205- |
| 1992  | 84,540                 | 191,400            | 226 | 43,561           | 52  | 147,839-       | 175- |
| 1993  | 48,972                 | 107,418            | 219 | 45,968           | 94  | 61,450-        | 125- |
| 1994  | 67,416                 | 116,444            | 173 | 60,702           | 90  | 55,742-        | 83-  |
| 1995  | 66,134                 | 125,099            | 189 | 46,400           | 70  | 78,699-        | 119- |
| 1996  | 62,975                 | 121,742            | 193 | 123,869          | 197 | 2,127          | 3    |
| 1997  | 79,429                 | 143,100            | 180 | 57,181           | 72  | 85,919-        | 108- |
| 1998  | 453,837                | 160,535            | 35  | 68,126           | 15  | 92,409-        | 20-  |
| 1999  | 60,794                 | 138,551            | 228 | 73,764           | 121 | 64,787-        | 107- |
| 2000  | 113,138                | 175,035            | 155 | 71,580           | 63  | 103,455-       | 91-  |
| 2001  | 6,834                  | 51,552             | 754 | 11,562           | 169 | 39,990-        | 585- |
| 2002  | 14,870                 | 44,042             | 296 | 3,127            | 21  | 40,915-        | 275- |
| 2003  | 21,421                 | 60,966             | 285 | 2,469            | 12  | 58,497-        | 273- |
| 2004  | 21,925                 | 83,537             | 381 | 2,468            | 11  | 81,069-        | 370- |
| 2005  | 31,710                 | 182,437            | 575 | 368              | 1   | 182,069-       | 574- |
| 2006  | 19,287                 | 128,704            | 667 | 14,761           | 77  | 113,943-       | 591- |
| 2007  | 35,428                 | 122,087            | 345 | 7,019            | 20  | 115,068-       | 325- |
| 2008  | 33,972                 | 87,676             | 258 | 1,151            | 3   | 86,525-        | 255- |
| 2009  | 169,624                | 355,728            | 210 | 2,989            | 2   | 352,739-       | 208- |
| 2010  | 27,021                 | 241,573            | 894 | 7,384            | 27  | 234,189-       | 867- |
| 2011  | 46,125                 | 655,441            |     | 37,717           | 82  | 617,725-       |      |
| 2012  | 52,981                 | 412,266            | 778 | 14,163           | 27  | 398,103-       | 751- |
| 2013  | 272,088                | 522,341            | 192 | 52,484           | 19  | 469,857-       | 173- |
| 2014  | 160,979                | 629,096            | 391 | 150,604          | 94  | 478,492-       | 297- |
| TOTAL | 2,561,233              | 6,168,894          | 241 | 1,935,383        | 76  | 4,233,511-     | 165- |

THREE-YEAR MOVING AVERAGES

|       |        |         |     |        |     |         |     |
|-------|--------|---------|-----|--------|-----|---------|-----|
| 80-82 | 59,304 | 102,217 | 172 | 69,421 | 117 | 32,796- | 55- |
|-------|--------|---------|-----|--------|-----|---------|-----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 58,280                 | 106,214                      | 182 | 105,173                    | 180 | 1,041-                   | 2-   |
| 82-84                      | 47,162                 | 93,141                       | 197 | 146,152                    | 310 | 53,010                   | 112  |
| 83-85                      | 45,050                 | 90,929                       | 202 | 175,709                    | 390 | 84,780                   | 188  |
| 84-86                      | 42,036                 | 86,579                       | 206 | 132,310                    | 315 | 45,731                   | 109  |
| 85-87                      | 50,897                 | 113,215                      | 222 | 83,576                     | 164 | 29,639-                  | 58-  |
| 86-88                      | 51,281                 | 117,488                      | 229 | 52,251                     | 102 | 65,238-                  | 127- |
| 87-89                      | 50,329                 | 120,895                      | 240 | 45,917                     | 91  | 74,978-                  | 149- |
| 88-90                      | 41,760                 | 102,383                      | 245 | 54,057                     | 129 | 48,326-                  | 116- |
| 89-91                      | 47,609                 | 126,740                      | 266 | 47,942                     | 101 | 78,799-                  | 166- |
| 90-92                      | 61,640                 | 154,549                      | 251 | 51,533                     | 84  | 103,015-                 | 167- |
| 91-93                      | 66,545                 | 157,105                      | 236 | 42,251                     | 63  | 114,854-                 | 173- |
| 92-94                      | 66,976                 | 138,421                      | 207 | 50,077                     | 75  | 88,344-                  | 132- |
| 93-95                      | 60,841                 | 116,320                      | 191 | 51,023                     | 84  | 65,297-                  | 107- |
| 94-96                      | 65,508                 | 121,095                      | 185 | 76,990                     | 118 | 44,105-                  | 67-  |
| 95-97                      | 69,513                 | 129,980                      | 187 | 75,817                     | 109 | 54,164-                  | 78-  |
| 96-98                      | 198,747                | 141,792                      | 71  | 83,059                     | 42  | 58,734-                  | 30-  |
| 97-99                      | 198,020                | 147,395                      | 74  | 66,357                     | 34  | 81,038-                  | 41-  |
| 98-00                      | 209,256                | 158,040                      | 76  | 71,157                     | 34  | 86,884-                  | 42-  |
| 99-01                      | 60,255                 | 121,713                      | 202 | 52,302                     | 87  | 69,411-                  | 115- |
| 00-02                      | 44,947                 | 90,210                       | 201 | 28,756                     | 64  | 61,453-                  | 137- |
| 01-03                      | 14,375                 | 52,187                       | 363 | 5,719                      | 40  | 46,467-                  | 323- |
| 02-04                      | 19,405                 | 62,848                       | 324 | 2,688                      | 14  | 60,160-                  | 310- |
| 03-05                      | 25,019                 | 108,980                      | 436 | 1,768                      | 7   | 107,212-                 | 429- |
| 04-06                      | 24,307                 | 131,559                      | 541 | 5,866                      | 24  | 125,694-                 | 517- |
| 05-07                      | 28,808                 | 144,409                      | 501 | 7,383                      | 26  | 137,027-                 | 476- |
| 06-08                      | 29,562                 | 112,822                      | 382 | 7,644                      | 26  | 105,179-                 | 356- |
| 07-09                      | 79,675                 | 188,497                      | 237 | 3,720                      | 5   | 184,777-                 | 232- |
| 08-10                      | 76,872                 | 228,326                      | 297 | 3,842                      | 5   | 224,484-                 | 292- |
| 09-11                      | 80,923                 | 417,581                      | 516 | 16,030                     | 20  | 401,551-                 | 496- |
| 10-12                      | 42,042                 | 436,427                      |     | 19,755                     | 47  | 416,672-                 | 991- |
| 11-13                      | 123,732                | 530,016                      | 428 | 34,788                     | 28  | 495,228-                 | 400- |
| 12-14                      | 162,016                | 521,234                      | 322 | 72,417                     | 45  | 448,817-                 | 277- |

FIVE-YEAR AVERAGE

|       |         |         |     |        |    |          |      |
|-------|---------|---------|-----|--------|----|----------|------|
| 10-14 | 111,839 | 492,143 | 440 | 52,470 | 47 | 439,673- | 393- |
|-------|---------|---------|-----|--------|----|----------|------|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 69,101                 | 48,838             | 71  | 88,306           | 128 | 39,468         | 57   |
| 1981  | 49,730                 | 69,332             | 139 | 59,785           | 120 | 9,547-         | 19-  |
| 1982  | 76,653                 | 84,365             | 110 | 48,006           | 63  | 36,359-        | 47-  |
| 1983  | 73,303                 | 67,419             | 92  | 84,891           | 116 | 17,472         | 24   |
| 1984  | 37,858                 | 54,116             | 143 | 142,291          | 376 | 88,175         | 233  |
| 1985  | 125,049                | 76,650             | 61  | 154,899          | 124 | 78,249         | 63   |
| 1986  | 94,166                 | 72,446             | 77  | 146,649          | 156 | 74,203         | 79   |
| 1987  | 104,256                | 117,917            | 113 | 141,081          | 135 | 23,164         | 22   |
| 1988  | 46,914                 | 78,689             | 168 | 85,476           | 182 | 6,787          | 14   |
| 1989  | 74,772                 | 90,614             | 121 | 117,622          | 157 | 27,008         | 36   |
| 1990  | 59,596                 | 97,116             | 163 | 119,739          | 201 | 22,623         | 38   |
| 1991  | 54,398                 | 95,555             | 176 | 61,279           | 113 | 34,276-        | 63-  |
| 1992  | 87,009                 | 100,005            | 115 | 61,500           | 71  | 38,505-        | 44-  |
| 1993  | 65,571                 | 79,460             | 121 | 48,644           | 74  | 30,816-        | 47-  |
| 1994  | 71,984                 | 81,398             | 113 | 43,614           | 61  | 37,784-        | 52-  |
| 1995  | 52,733                 | 68,598             | 130 | 41,278           | 78  | 27,320-        | 52-  |
| 1996  | 109,279                | 96,449             | 88  | 64,455           | 59  | 31,994-        | 29-  |
| 1997  | 93,006                 | 75,156             | 81  | 52,437           | 56  | 22,719-        | 24-  |
| 1998  | 64,844                 | 85,511             | 132 | 35,489           | 55  | 50,022-        | 77-  |
| 1999  | 95,929                 | 72,079             | 75  | 22,557           | 24  | 49,522-        | 52-  |
| 2000  | 204,668                | 101,995            | 50  | 24,231           | 12  | 77,764-        | 38-  |
| 2001  | 46,023                 | 20,193             | 44  | 865              | 2   | 19,328-        | 42-  |
| 2002  | 158,378                | 18,976             | 12  | 1,152            | 1   | 17,824-        | 11-  |
| 2003  | 162,402                | 14,804             | 9   | 1,226            | 1   | 13,578-        | 8-   |
| 2004  | 137,829                | 52,662             | 38  | 1,250            | 1   | 51,412-        | 37-  |
| 2005  | 383,017                | 123,508            | 32  | 342              | 0   | 123,166-       | 32-  |
| 2006  | 277,524                | 81,125             | 29  | 8,970            | 3   | 72,155-        | 26-  |
| 2007  | 264,692                | 72,661             | 27  | 2,875            | 1   | 69,786-        | 26-  |
| 2008  | 245,582                | 67,925             | 28  | 1,256            | 1   | 66,669-        | 27-  |
| 2009  | 166,841                | 148,736            | 89  | 1,182            | 1   | 147,554-       | 88-  |
| 2010  | 150,789                | 187,508            | 124 | 2,554            | 2   | 184,954-       | 123- |
| 2011  | 220,364                | 454,339            | 206 | 13,294           | 6   | 441,045-       | 200- |
| 2012  | 352,333                | 409,806            | 116 | 19,476           | 6   | 390,330-       | 111- |
| 2013  | 305,844                | 288,664            | 94  | 8,811            | 3   | 279,853-       | 92-  |
| 2014  | 1,218,278              | 573,426            | 47  | 32,775           | 3   | 540,651-       | 44-  |
| TOTAL | 5,800,716              | 4,228,039          | 73  | 1,740,255        | 30  | 2,487,784-     | 43-  |

THREE-YEAR MOVING AVERAGES

|       |        |        |     |        |     |        |    |
|-------|--------|--------|-----|--------|-----|--------|----|
| 80-82 | 65,161 | 67,512 | 104 | 65,366 | 100 | 2,146- | 3- |
|-------|--------|--------|-----|--------|-----|--------|----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 66,562                 | 73,705                       | 111 | 64,227                     | 96  | 9,478-                   | 14-  |
| 82-84                      | 62,605                 | 68,633                       | 110 | 91,729                     | 147 | 23,096                   | 37   |
| 83-85                      | 78,737                 | 66,062                       | 84  | 127,360                    | 162 | 61,299                   | 78   |
| 84-86                      | 85,691                 | 67,737                       | 79  | 147,946                    | 173 | 80,209                   | 94   |
| 85-87                      | 107,824                | 89,004                       | 83  | 147,543                    | 137 | 58,539                   | 54   |
| 86-88                      | 81,779                 | 89,684                       | 110 | 124,402                    | 152 | 34,718                   | 42   |
| 87-89                      | 75,314                 | 95,740                       | 127 | 114,726                    | 152 | 18,986                   | 25   |
| 88-90                      | 60,427                 | 88,806                       | 147 | 107,612                    | 178 | 18,806                   | 31   |
| 89-91                      | 62,922                 | 94,428                       | 150 | 99,547                     | 158 | 5,118                    | 8    |
| 90-92                      | 67,001                 | 97,559                       | 146 | 80,839                     | 121 | 16,719-                  | 25-  |
| 91-93                      | 68,993                 | 91,673                       | 133 | 57,141                     | 83  | 34,532-                  | 50-  |
| 92-94                      | 74,855                 | 86,954                       | 116 | 51,253                     | 68  | 35,702-                  | 48-  |
| 93-95                      | 63,429                 | 76,485                       | 121 | 44,512                     | 70  | 31,973-                  | 50-  |
| 94-96                      | 77,999                 | 82,148                       | 105 | 49,782                     | 64  | 32,366-                  | 41-  |
| 95-97                      | 85,006                 | 80,068                       | 94  | 52,723                     | 62  | 27,344-                  | 32-  |
| 96-98                      | 89,043                 | 85,705                       | 96  | 50,794                     | 57  | 34,912-                  | 39-  |
| 97-99                      | 84,593                 | 77,582                       | 92  | 36,828                     | 44  | 40,754-                  | 48-  |
| 98-00                      | 121,814                | 86,528                       | 71  | 27,426                     | 23  | 59,103-                  | 49-  |
| 99-01                      | 115,540                | 64,756                       | 56  | 15,884                     | 14  | 48,871-                  | 42-  |
| 00-02                      | 136,356                | 47,055                       | 35  | 8,749                      | 6   | 38,305-                  | 28-  |
| 01-03                      | 122,268                | 17,991                       | 15  | 1,081                      | 1   | 16,910-                  | 14-  |
| 02-04                      | 152,870                | 28,814                       | 19  | 1,209                      | 1   | 27,605-                  | 18-  |
| 03-05                      | 227,749                | 63,658                       | 28  | 939                        | 0   | 62,719-                  | 28-  |
| 04-06                      | 266,123                | 85,765                       | 32  | 3,521                      | 1   | 82,244-                  | 31-  |
| 05-07                      | 308,411                | 92,431                       | 30  | 4,062                      | 1   | 88,369-                  | 29-  |
| 06-08                      | 262,599                | 73,904                       | 28  | 4,367                      | 2   | 69,537-                  | 26-  |
| 07-09                      | 225,705                | 96,440                       | 43  | 1,771                      | 1   | 94,670-                  | 42-  |
| 08-10                      | 187,737                | 134,723                      | 72  | 1,664                      | 1   | 133,059-                 | 71-  |
| 09-11                      | 179,331                | 263,527                      | 147 | 5,676                      | 3   | 257,851-                 | 144- |
| 10-12                      | 241,162                | 350,551                      | 145 | 11,774                     | 5   | 338,776-                 | 140- |
| 11-13                      | 292,847                | 384,269                      | 131 | 13,860                     | 5   | 370,409-                 | 126- |
| 12-14                      | 625,485                | 423,965                      | 68  | 20,354                     | 3   | 403,611-                 | 65-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 449,522                | 382,748                      | 85  | 15,382                     | 3   | 367,367-                 | 82-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  |                        |                    |     | 558              |     | 558            |      |
| 1981  | 410                    | 615                | 150 | 1,327            | 324 | 712            | 174  |
| 1982  | 83                     | 134                | 161 | 34               | 41  | 100-           | 120- |
| 1983  | 3,525                  | 12                 | 0   | 1,136            | 32  | 1,124          | 32   |
| 1984  | 239                    | 58                 | 24  | 141              | 59  | 83             | 35   |
| 1985  | 580                    | 406                | 70  | 286              | 49  | 120-           | 21-  |
| 1986  | 410                    | 75                 | 18  | 374              | 91  | 299            | 73   |
| 1987  | 772                    | 702                | 91  | 295              | 38  | 407-           | 53-  |
| 1988  | 2,966                  | 1,277              | 43  | 533              | 18  | 744-           | 25-  |
| 1989  | 239                    | 523                | 219 | 167              | 70  | 356-           | 149- |
| 1990  | 336                    | 2,443              | 727 | 253              | 75  | 2,190-         | 652- |
| 1991  | 609                    | 330                | 54  | 177              | 29  | 153-           | 25-  |
| 1992  | 1,611                  | 1,617              | 100 | 594              | 37  | 1,023-         | 64-  |
| 1993  | 3,438                  | 1,432              | 42  | 137              | 4   | 1,295-         | 38-  |
| 1994  | 734                    | 456                | 62  | 54               | 7   | 402-           | 55-  |
| 1995  | 1,082                  | 1,803              | 167 | 160              | 15  | 1,643-         | 152- |
| 1996  | 4,603                  | 794                | 17  | 164              | 4   | 630-           | 14-  |
| 1997  | 1,280                  | 843                | 66  | 139              | 11  | 704-           | 55-  |
| 1998  | 673                    | 2,291              | 340 | 333              | 49  | 1,958-         | 291- |
| 1999  | 379                    | 251                | 66  | 56               | 15  | 195-           | 51-  |
| 2000  | 4,131                  | 1,156              | 28  | 153              | 4   | 1,003-         | 24-  |
| 2001  | 2,248                  | 1,051              | 47  | 373              | 17  | 678-           | 30-  |
| 2002  | 1,743                  | 943                | 54  | 35               | 2   | 908-           | 52-  |
| 2003  | 1,106                  | 1,688              | 153 | 331              | 30  | 1,357-         | 123- |
| 2004  | 10,242                 | 3,905              | 38  | 91               | 1   | 3,814-         | 37-  |
| 2005  | 22,873                 | 9,378              | 41  |                  | 0   | 9,378-         | 41-  |
| 2006  | 13,868                 | 4,847              | 35  | 130              | 1   | 4,717-         | 34-  |
| 2007  | 24,363                 | 4,880              | 20  | 118              | 0   | 4,762-         | 20-  |
| 2008  | 3,083                  | 4,114              | 133 | 161              | 5   | 3,953-         | 128- |
| 2009  | 14,892                 | 2,886              | 19  |                  | 0   | 2,886-         | 19-  |
| 2010  | 11,248                 | 13,140             | 117 | 541              | 5   | 12,599-        | 112- |
| 2011  | 4,033                  | 22,377             | 555 | 1,836            | 46  | 20,541-        | 509- |
| 2012  | 4,052                  | 34,834             | 860 | 4,450            | 110 | 30,385-        | 750- |
| 2013  | 2,598                  | 22,260             | 857 | 4,887            | 188 | 17,373-        | 669- |
| 2014  | 9,980                  | 57,497             | 576 | 5,345            | 54  | 52,153-        | 523- |
| TOTAL | 154,429                | 201,019            | 130 | 25,369           | 16  | 175,650-       | 114- |

THREE-YEAR MOVING AVERAGES

|       |     |     |     |     |     |     |     |
|-------|-----|-----|-----|-----|-----|-----|-----|
| 80-82 | 164 | 250 | 152 | 640 | 389 | 390 | 237 |
|-------|-----|-----|-----|-----|-----|-----|-----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 1,339                  | 254                          | 19  | 832                        | 62  | 579                      | 43   |
| 82-84                      | 1,282                  | 68                           | 5   | 437                        | 34  | 369                      | 29   |
| 83-85                      | 1,448                  | 159                          | 11  | 521                        | 36  | 362                      | 25   |
| 84-86                      | 410                    | 180                          | 44  | 267                        | 65  | 87                       | 21   |
| 85-87                      | 587                    | 394                          | 67  | 318                        | 54  | 76-                      | 13-  |
| 86-88                      | 1,383                  | 685                          | 50  | 401                        | 29  | 284-                     | 21-  |
| 87-89                      | 1,326                  | 834                          | 63  | 332                        | 25  | 502-                     | 38-  |
| 88-90                      | 1,180                  | 1,414                        | 120 | 318                        | 27  | 1,097-                   | 93-  |
| 89-91                      | 395                    | 1,099                        | 278 | 199                        | 50  | 900-                     | 228- |
| 90-92                      | 852                    | 1,463                        | 172 | 341                        | 40  | 1,122-                   | 132- |
| 91-93                      | 1,886                  | 1,126                        | 60  | 303                        | 16  | 824-                     | 44-  |
| 92-94                      | 1,928                  | 1,168                        | 61  | 262                        | 14  | 907-                     | 47-  |
| 93-95                      | 1,751                  | 1,230                        | 70  | 117                        | 7   | 1,113-                   | 64-  |
| 94-96                      | 2,140                  | 1,018                        | 48  | 126                        | 6   | 892-                     | 42-  |
| 95-97                      | 2,322                  | 1,147                        | 49  | 154                        | 7   | 992-                     | 43-  |
| 96-98                      | 2,185                  | 1,309                        | 60  | 212                        | 10  | 1,097-                   | 50-  |
| 97-99                      | 777                    | 1,128                        | 145 | 176                        | 23  | 952-                     | 123- |
| 98-00                      | 1,728                  | 1,233                        | 71  | 181                        | 10  | 1,052-                   | 61-  |
| 99-01                      | 2,253                  | 819                          | 36  | 194                        | 9   | 625-                     | 28-  |
| 00-02                      | 2,707                  | 1,050                        | 39  | 187                        | 7   | 863-                     | 32-  |
| 01-03                      | 1,699                  | 1,227                        | 72  | 246                        | 14  | 981-                     | 58-  |
| 02-04                      | 4,364                  | 2,179                        | 50  | 152                        | 3   | 2,026-                   | 46-  |
| 03-05                      | 11,407                 | 4,990                        | 44  | 141                        | 1   | 4,850-                   | 43-  |
| 04-06                      | 15,661                 | 6,043                        | 39  | 74                         | 0   | 5,970-                   | 38-  |
| 05-07                      | 20,368                 | 6,368                        | 31  | 83                         | 0   | 6,286-                   | 31-  |
| 06-08                      | 13,771                 | 4,614                        | 34  | 136                        | 1   | 4,477-                   | 33-  |
| 07-09                      | 14,113                 | 3,960                        | 28  | 93                         | 1   | 3,867-                   | 27-  |
| 08-10                      | 9,741                  | 6,713                        | 69  | 234                        | 2   | 6,479-                   | 67-  |
| 09-11                      | 10,058                 | 12,801                       | 127 | 792                        | 8   | 12,009-                  | 119- |
| 10-12                      | 6,444                  | 23,451                       | 364 | 2,276                      | 35  | 21,175-                  | 329- |
| 11-13                      | 3,561                  | 26,491                       | 744 | 3,724                      | 105 | 22,766-                  | 639- |
| 12-14                      | 5,543                  | 38,197                       | 689 | 4,894                      | 88  | 33,303-                  | 601- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 6,382                  | 30,022                       | 470 | 3,412                      | 53  | 26,610-                  | 417- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 857                    | 714                | 83  | 5,239            | 611 | 4,525          | 528  |
| 1981  | 2,171                  | 911                | 42  | 8,104            | 373 | 7,193          | 331  |
| 1982  | 3,090                  | 2,042              | 66  | 1,116            | 36  | 926-           | 30-  |
| 1983  | 11,925                 | 6,390              | 54  | 1,516            | 13  | 4,874-         | 41-  |
| 1984  | 3,310                  | 1,739              | 53  | 386              | 12  | 1,353-         | 41-  |
| 1985  | 20,466                 | 4,556              | 22  | 3,035            | 15  | 1,521-         | 7-   |
| 1986  | 15,935                 | 11,148             | 70  | 1,258            | 8   | 9,890-         | 62-  |
| 1987  | 11,382                 | 6,157              | 54  | 1,178            | 10  | 4,979-         | 44-  |
| 1988  | 15,857                 | 5,984              | 38  | 4,807            | 30  | 1,177-         | 7-   |
| 1989  | 14,740                 | 3,296              | 22  | 4,470            | 30  | 1,174          | 8    |
| 1990  | 8,226                  | 6,102              | 74  | 4,025            | 49  | 2,077-         | 25-  |
| 1991  | 10,412                 | 2,945              | 28  | 4,304            | 41  | 1,359          | 13   |
| 1992  | 18,592                 | 7,824              | 42  | 3,519            | 19  | 4,305-         | 23-  |
| 1993  | 20,709                 | 3,293              | 16  | 277              | 1   | 3,016-         | 15-  |
| 1994  | 14,799                 | 3,648              | 25  | 710              | 5   | 2,938-         | 20-  |
| 1995  | 1,746                  | 3,566              | 204 | 345              | 20  | 3,221-         | 184- |
| 1996  | 45,017                 | 2,748              | 6   | 373              | 1   | 2,375-         | 5-   |
| 1997  | 16,760                 | 5,603              | 33  | 3,781            | 23  | 1,822-         | 11-  |
| 1998  | 12,312                 | 5,394              | 44  | 1,939            | 16  | 3,455-         | 28-  |
| 1999  | 7,035                  | 5,488              | 78  | 3,799            | 54  | 1,689-         | 24-  |
| 2000  | 31,742                 | 8,547              | 27  | 5,201            | 16  | 3,346-         | 11-  |
| 2001  | 14,428                 | 6,105              | 42  | 5,512            | 38  | 593-           | 4-   |
| 2002  | 52,220                 | 2,882              | 6   | 222              | 0   | 2,660-         | 5-   |
| 2003  | 20,593                 | 1,497              | 7   | 181              | 1   | 1,316-         | 6-   |
| 2004  | 38,135                 | 1,999              | 5   | 85               | 0   | 1,914-         | 5-   |
| 2005  | 58,085                 | 8,379              | 14  | 6                | 0   | 8,373-         | 14-  |
| 2006  | 467,281                | 15,224             | 3   | 153              | 0   | 15,071-        | 3-   |
| 2007  | 126,755                | 1,152              | 1   | 2                | 0   | 1,150-         | 1-   |
| 2008  | 42,879                 | 5,342              | 12  | 7                | 0   | 5,335-         | 12-  |
| 2009  | 59,802                 | 11,231             | 19  |                  | 0   | 11,231-        | 19-  |
| 2010  | 298,434                | 91,184             | 31  | 3,247            | 1   | 87,937-        | 29-  |
| 2011  | 157,234                | 241,464            | 154 | 12,593           | 8   | 228,871-       | 146- |
| 2012  | 41,757                 | 107,875            | 258 | 12,567           | 30  | 95,308-        | 228- |
| 2013  | 120,945                | 93,522             | 77  | 15,970           | 13  | 77,552-        | 64-  |
| 2014  | 220,668                | 263,880            | 120 | 10,289           | 5   | 253,592-       | 115- |
| TOTAL | 2,006,297              | 949,832            | 47  | 120,216          | 6   | 829,616-       | 41-  |

THREE-YEAR MOVING AVERAGES

|       |       |       |    |       |     |       |     |
|-------|-------|-------|----|-------|-----|-------|-----|
| 80-82 | 2,039 | 1,222 | 60 | 4,820 | 236 | 3,597 | 176 |
|-------|-------|-------|----|-------|-----|-------|-----|



KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 5,729                  | 3,114                        | 54  | 3,579                      | 62  | 464                      | 8    |
| 82-84                      | 6,108                  | 3,390                        | 56  | 1,006                      | 16  | 2,384-                   | 39-  |
| 83-85                      | 11,900                 | 4,228                        | 36  | 1,646                      | 14  | 2,583-                   | 22-  |
| 84-86                      | 13,237                 | 5,814                        | 44  | 1,560                      | 12  | 4,255-                   | 32-  |
| 85-87                      | 15,928                 | 7,287                        | 46  | 1,824                      | 11  | 5,463-                   | 34-  |
| 86-88                      | 14,391                 | 7,763                        | 54  | 2,414                      | 17  | 5,349-                   | 37-  |
| 87-89                      | 13,993                 | 5,146                        | 37  | 3,485                      | 25  | 1,661-                   | 12-  |
| 88-90                      | 12,941                 | 5,127                        | 40  | 4,434                      | 34  | 693-                     | 5-   |
| 89-91                      | 11,126                 | 4,114                        | 37  | 4,266                      | 38  | 152                      | 1    |
| 90-92                      | 12,410                 | 5,624                        | 45  | 3,949                      | 32  | 1,674-                   | 13-  |
| 91-93                      | 16,571                 | 4,687                        | 28  | 2,700                      | 16  | 1,987-                   | 12-  |
| 92-94                      | 18,033                 | 4,922                        | 27  | 1,502                      | 8   | 3,420-                   | 19-  |
| 93-95                      | 12,418                 | 3,502                        | 28  | 444                        | 4   | 3,058-                   | 25-  |
| 94-96                      | 20,521                 | 3,321                        | 16  | 476                        | 2   | 2,845-                   | 14-  |
| 95-97                      | 21,174                 | 3,972                        | 19  | 1,500                      | 7   | 2,473-                   | 12-  |
| 96-98                      | 24,696                 | 4,582                        | 19  | 2,031                      | 8   | 2,551-                   | 10-  |
| 97-99                      | 12,036                 | 5,495                        | 46  | 3,173                      | 26  | 2,322-                   | 19-  |
| 98-00                      | 17,030                 | 6,476                        | 38  | 3,646                      | 21  | 2,830-                   | 17-  |
| 99-01                      | 17,735                 | 6,713                        | 38  | 4,837                      | 27  | 1,876-                   | 11-  |
| 00-02                      | 32,797                 | 5,845                        | 18  | 3,645                      | 11  | 2,200-                   | 7-   |
| 01-03                      | 29,080                 | 3,495                        | 12  | 1,972                      | 7   | 1,523-                   | 5-   |
| 02-04                      | 36,983                 | 2,126                        | 6   | 163                        | 0   | 1,963-                   | 5-   |
| 03-05                      | 38,938                 | 3,958                        | 10  | 91                         | 0   | 3,868-                   | 10-  |
| 04-06                      | 187,834                | 8,534                        | 5   | 81                         | 0   | 8,453-                   | 5-   |
| 05-07                      | 217,374                | 8,252                        | 4   | 54                         | 0   | 8,198-                   | 4-   |
| 06-08                      | 212,305                | 7,239                        | 3   | 54                         | 0   | 7,185-                   | 3-   |
| 07-09                      | 76,478                 | 5,909                        | 8   | 3                          | 0   | 5,905-                   | 8-   |
| 08-10                      | 133,705                | 35,919                       | 27  | 1,085                      | 1   | 34,834-                  | 26-  |
| 09-11                      | 171,823                | 114,626                      | 67  | 5,280                      | 3   | 109,346-                 | 64-  |
| 10-12                      | 165,808                | 146,841                      | 89  | 9,469                      | 6   | 137,372-                 | 83-  |
| 11-13                      | 106,645                | 147,620                      | 138 | 13,710                     | 13  | 133,910-                 | 126- |
| 12-14                      | 127,790                | 155,092                      | 121 | 12,942                     | 10  | 142,150-                 | 111- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 167,807                | 159,585                      | 95  | 10,933                     | 7   | 148,652-                 | 89-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 69,682                 | 7,170              | 10  | 8,055            | 12  | 885            | 1    |
| 1981  | 143,552                | 6,746              | 5   | 7,351            | 5   | 605            | 0    |
| 1982  | 13,022                 | 6,191              | 48  | 8,838            | 68  | 2,647          | 20   |
| 1983  | 28,551                 | 7,893              | 28  | 4,095            | 14  | 3,798-         | 13-  |
| 1984  | 52,170                 | 6,469              | 12  | 8,105            | 16  | 1,636          | 3    |
| 1985  | 10,230                 | 7,888              | 77  | 5,896            | 58  | 1,992-         | 19-  |
| 1986  | 8,408                  | 9,038              | 107 | 6,502            | 77  | 2,536-         | 30-  |
| 1987  | 9,624                  | 9,154              | 95  | 5,481            | 57  | 3,673-         | 38-  |
| 1988  | 9,664                  | 13,710             | 142 | 8,010            | 83  | 5,700-         | 59-  |
| 1989  | 9,363                  | 11,856             | 127 | 7,057            | 75  | 4,799-         | 51-  |
| 1990  | 14,360                 | 25,670             | 179 | 10,273           | 72  | 15,397-        | 107- |
| 1991  | 11,509                 | 21,502             | 187 | 5,501            | 48  | 16,001-        | 139- |
| 1992  | 12,016                 | 20,319             | 169 | 8,303            | 69  | 12,016-        | 100- |
| 1993  | 725,700                | 86,830             | 12  | 7,192            | 1   | 79,638-        | 11-  |
| 1994  | 213,649                | 26,189             | 12  | 39,385           | 18  | 13,196         | 6    |
| 1995  | 270,417                | 29,641             | 11  | 3,973            | 1   | 25,668-        | 9-   |
| 1996  | 106,566                | 19,421             | 18  | 3,722            | 3   | 15,699-        | 15-  |
| 1997  | 93,758                 | 60,877             | 65  | 3,665            | 4   | 57,212-        | 61-  |
| 1998  | 13,643                 | 16,505             | 121 | 1,711            | 13  | 14,794-        | 108- |
| 1999  | 82,269                 | 21,236             | 26  | 2,870            | 3   | 18,366-        | 22-  |
| 2000  | 246,978                | 10,111             | 4   | 4,343            | 2   | 5,768-         | 2-   |
| 2001  | 117,269                | 11,935             | 10  | 600              | 1   | 11,335-        | 10-  |
| 2002  | 50,125                 | 8,458              | 17  | 292              | 1   | 8,166-         | 16-  |
| 2003  | 176,511                | 12,796             | 7   | 2,407            | 1   | 10,389-        | 6-   |
| 2004  | 275,325                | 5,371              | 2   | 5,393            | 2   | 22             | 0    |
| 2005  | 222,644                | 31,293             | 14  | 205              | 0   | 31,088-        | 14-  |
| 2006  | 108,186                | 10,391             | 10  | 441              | 0   | 9,950-         | 9-   |
| 2007  | 209,945                | 11,360             | 5   | 280              | 0   | 11,080-        | 5-   |
| 2008  | 120,421                | 5,681              | 5   | 328              | 0   | 5,353-         | 4-   |
| 2009  | 156,482                | 30,606             | 20  | 62,023           | 40  | 31,417         | 20   |
| 2010  | 199,849                | 29,414             | 15  | 55,481           | 28  | 26,067         | 13   |
| 2011  | 204,693                | 300,858            | 147 | 68,476           | 33  | 232,382-       | 114- |
| 2012  | 192,703                | 22,365             | 12  | 51,555           | 27  | 29,190         | 15   |
| 2013  | 312,231                | 88,191             | 28  | 65,048           | 21  | 23,143-        | 7-   |
| 2014  | 387,493                | 71,020             | 18  | 56,591           | 15  | 14,429-        | 4-   |
| TOTAL | 4,879,006              | 1,064,156          | 22  | 529,448          | 11  | 534,709-       | 11-  |

THREE-YEAR MOVING AVERAGES

|       |        |       |   |       |    |       |   |
|-------|--------|-------|---|-------|----|-------|---|
| 80-82 | 75,419 | 6,702 | 9 | 8,081 | 11 | 1,379 | 2 |
|-------|--------|-------|---|-------|----|-------|---|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 61,708                 | 6,943                        | 11  | 6,761                      | 11  | 182-                     | 0    |
| 82-84                      | 31,248                 | 6,851                        | 22  | 7,013                      | 22  | 162                      | 1    |
| 83-85                      | 30,317                 | 7,417                        | 24  | 6,032                      | 20  | 1,385-                   | 5-   |
| 84-86                      | 23,603                 | 7,798                        | 33  | 6,834                      | 29  | 964-                     | 4-   |
| 85-87                      | 9,421                  | 8,693                        | 92  | 5,960                      | 63  | 2,734-                   | 29-  |
| 86-88                      | 9,232                  | 10,634                       | 115 | 6,664                      | 72  | 3,970-                   | 43-  |
| 87-89                      | 9,550                  | 11,573                       | 121 | 6,849                      | 72  | 4,724-                   | 49-  |
| 88-90                      | 11,129                 | 17,079                       | 153 | 8,447                      | 76  | 8,632-                   | 78-  |
| 89-91                      | 11,744                 | 19,676                       | 168 | 7,610                      | 65  | 12,066-                  | 103- |
| 90-92                      | 12,628                 | 22,497                       | 178 | 8,026                      | 64  | 14,471-                  | 115- |
| 91-93                      | 249,742                | 42,884                       | 17  | 6,999                      | 3   | 35,885-                  | 14-  |
| 92-94                      | 317,122                | 44,446                       | 14  | 18,293                     | 6   | 26,153-                  | 8-   |
| 93-95                      | 403,255                | 47,553                       | 12  | 16,850                     | 4   | 30,703-                  | 8-   |
| 94-96                      | 196,877                | 25,084                       | 13  | 15,693                     | 8   | 9,390-                   | 5-   |
| 95-97                      | 156,914                | 36,646                       | 23  | 3,787                      | 2   | 32,860-                  | 21-  |
| 96-98                      | 71,322                 | 32,268                       | 45  | 3,033                      | 4   | 29,235-                  | 41-  |
| 97-99                      | 63,223                 | 32,873                       | 52  | 2,749                      | 4   | 30,124-                  | 48-  |
| 98-00                      | 114,297                | 15,951                       | 14  | 2,975                      | 3   | 12,976-                  | 11-  |
| 99-01                      | 148,839                | 14,427                       | 10  | 2,604                      | 2   | 11,823-                  | 8-   |
| 00-02                      | 138,124                | 10,168                       | 7   | 1,745                      | 1   | 8,423-                   | 6-   |
| 01-03                      | 114,635                | 11,063                       | 10  | 1,100                      | 1   | 9,963-                   | 9-   |
| 02-04                      | 167,320                | 8,875                        | 5   | 2,697                      | 2   | 6,178-                   | 4-   |
| 03-05                      | 224,827                | 16,487                       | 7   | 2,668                      | 1   | 13,818-                  | 6-   |
| 04-06                      | 202,052                | 15,685                       | 8   | 2,013                      | 1   | 13,672-                  | 7-   |
| 05-07                      | 180,258                | 17,681                       | 10  | 309                        | 0   | 17,373-                  | 10-  |
| 06-08                      | 146,184                | 9,144                        | 6   | 350                        | 0   | 8,794-                   | 6-   |
| 07-09                      | 162,282                | 15,882                       | 10  | 20,877                     | 13  | 4,995                    | 3    |
| 08-10                      | 158,917                | 21,901                       | 14  | 39,277                     | 25  | 17,377                   | 11   |
| 09-11                      | 187,008                | 120,293                      | 64  | 61,993                     | 33  | 58,300-                  | 31-  |
| 10-12                      | 199,081                | 117,546                      | 59  | 58,504                     | 29  | 59,042-                  | 30-  |
| 11-13                      | 236,542                | 137,138                      | 58  | 61,693                     | 26  | 75,445-                  | 32-  |
| 12-14                      | 297,475                | 60,526                       | 20  | 57,731                     | 19  | 2,794-                   | 1-   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 259,394                | 102,370                      | 39  | 59,430                     | 23  | 42,940-                  | 17-  |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 369.01 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 18,303                 | 23,618             | 129 | 4,465            | 24  | 19,153-        | 105- |
| 1981  | 9,879                  | 23,956             | 242 | 5,602            | 57  | 18,354-        | 186- |
| 1982  | 10,813                 | 22,129             | 205 | 5,380            | 50  | 16,749-        | 155- |
| 1983  | 8,015                  | 27,433             | 342 | 3,997            | 50  | 23,436-        | 292- |
| 1984  | 6,060                  | 22,738             | 375 | 4,558            | 75  | 18,180-        | 300- |
| 1985  | 8,037                  | 25,352             | 315 | 4,939            | 61  | 20,413-        | 254- |
| 1986  | 6,734                  | 25,006             | 371 | 4,966            | 74  | 20,040-        | 298- |
| 1987  | 7,198                  | 27,224             | 378 | 4,223            | 59  | 23,001-        | 320- |
| 1988  | 6,492                  | 23,792             | 366 | 3,870            | 60  | 19,922-        | 307- |
| 1989  | 7,163                  | 25,591             | 357 | 3,473            | 48  | 22,118-        | 309- |
| 1990  | 5,408                  | 28,471             | 526 | 3,176            | 59  | 25,295-        | 468- |
| 1991  | 6,764                  | 27,913             | 413 | 9,518            | 141 | 18,395-        | 272- |
| 1992  | 5,742                  | 20,127             | 351 | 4,386            | 76  | 15,741-        | 274- |
| 1993  | 4,362                  | 20,037             | 459 | 2,534            | 58  | 17,503-        | 401- |
| 1994  | 6,833                  | 24,759             | 362 | 2,994            | 44  | 21,765-        | 319- |
| 1995  | 5,828                  | 19,167             | 329 | 2,803            | 48  | 16,364-        | 281- |
| 1996  | 3,664                  | 13,967             | 381 | 2,109            | 58  | 11,858-        | 324- |
| 1997  | 3,237                  | 10,306             | 318 | 1,217            | 38  | 9,089-         | 281- |
| 1998  | 3,236                  | 21,833             | 675 | 730              | 23  | 21,103-        | 652- |
| 1999  | 1,706                  | 16,385             | 960 | 1,117            | 65  | 15,268-        | 895- |
| 2000  | 2,490                  | 16,868             | 677 | 698              | 28  | 16,170-        | 649- |
| 2001  | 2,971                  | 10,560             | 355 | 237              | 8   | 10,323-        | 347- |
| 2002  | 4,882                  | 6,507              | 133 | 503              | 10  | 6,004-         | 123- |
| 2003  | 5,741                  | 6,111              | 106 | 217              | 4   | 5,894-         | 103- |
| 2004  | 5,641                  | 16,325             | 289 | 971              | 17  | 15,354-        | 272- |
| 2005  | 7,584                  | 20,718             | 273 | 822              | 11  | 19,896-        | 262- |
| 2006  | 8,711                  | 12,679             | 146 | 583              | 7   | 12,096-        | 139- |
| 2007  | 9,476                  | 10,416             | 110 | 763              | 8   | 9,653-         | 102- |
| 2008  | 126,879                | 9,087              | 7   | 318              | 0   | 8,770-         | 7-   |
| 2009  | 18                     | 834                |     |                  | 0   | 834-           |      |
| 2010  | 2,801                  | 16,576             | 592 | 3,938            | 141 | 12,638-        | 451- |
| 2011  | 2,139                  | 11,050             | 517 |                  | 0   | 11,050-        | 517- |
| 2012  | 5,983                  | 9,918              | 166 | 3,018            | 50  | 6,900-         | 115- |
| 2013  | 11,091                 | 30,436             | 274 | 9,205            | 83  | 21,231-        | 191- |
| 2014  | 16,349                 | 35,999             | 220 | 1,414            | 9   | 34,585-        | 212- |
| TOTAL | 348,231                | 663,888            | 191 | 98,743           | 28  | 565,144-       | 162- |

THREE-YEAR MOVING AVERAGES

|       |        |        |     |       |    |         |      |
|-------|--------|--------|-----|-------|----|---------|------|
| 80-82 | 12,998 | 23,234 | 179 | 5,149 | 40 | 18,085- | 139- |
|-------|--------|--------|-----|-------|----|---------|------|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |      |
| 81-83                      | 9,569                  | 24,506             | 256 | 4,993            | 52  | 19,513-        | 204- |
| 82-84                      | 8,296                  | 24,100             | 291 | 4,645            | 56  | 19,455-        | 235- |
| 83-85                      | 7,371                  | 25,174             | 342 | 4,498            | 61  | 20,676-        | 281- |
| 84-86                      | 6,944                  | 24,365             | 351 | 4,821            | 69  | 19,544-        | 281- |
| 85-87                      | 7,323                  | 25,861             | 353 | 4,709            | 64  | 21,151-        | 289- |
| 86-88                      | 6,808                  | 25,341             | 372 | 4,353            | 64  | 20,988-        | 308- |
| 87-89                      | 6,951                  | 25,536             | 367 | 3,855            | 55  | 21,680-        | 312- |
| 88-90                      | 6,354                  | 25,951             | 408 | 3,506            | 55  | 22,445-        | 353- |
| 89-91                      | 6,445                  | 27,325             | 424 | 5,389            | 84  | 21,936-        | 340- |
| 90-92                      | 5,971                  | 25,504             | 427 | 5,693            | 95  | 19,810-        | 332- |
| 91-93                      | 5,623                  | 22,692             | 404 | 5,479            | 97  | 17,213-        | 306- |
| 92-94                      | 5,646                  | 21,641             | 383 | 3,305            | 59  | 18,336-        | 325- |
| 93-95                      | 5,674                  | 21,321             | 376 | 2,777            | 49  | 18,544-        | 327- |
| 94-96                      | 5,442                  | 19,298             | 355 | 2,635            | 48  | 16,662-        | 306- |
| 95-97                      | 4,243                  | 14,480             | 341 | 2,043            | 48  | 12,437-        | 293- |
| 96-98                      | 3,379                  | 15,369             | 455 | 1,352            | 40  | 14,017-        | 415- |
| 97-99                      | 2,726                  | 16,175             | 593 | 1,021            | 37  | 15,153-        | 556- |
| 98-00                      | 2,477                  | 18,362             | 741 | 848              | 34  | 17,514-        | 707- |
| 99-01                      | 2,389                  | 14,604             | 611 | 684              | 29  | 13,920-        | 583- |
| 00-02                      | 3,448                  | 11,312             | 328 | 479              | 14  | 10,832-        | 314- |
| 01-03                      | 4,531                  | 7,726              | 171 | 319              | 7   | 7,407-         | 163- |
| 02-04                      | 5,421                  | 9,648              | 178 | 564              | 10  | 9,084-         | 168- |
| 03-05                      | 6,322                  | 14,385             | 228 | 670              | 11  | 13,715-        | 217- |
| 04-06                      | 7,312                  | 16,574             | 227 | 792              | 11  | 15,782-        | 216- |
| 05-07                      | 8,590                  | 14,604             | 170 | 723              | 8   | 13,882-        | 162- |
| 06-08                      | 48,355                 | 10,727             | 22  | 555              | 1   | 10,173-        | 21-  |
| 07-09                      | 45,458                 | 6,779              | 15  | 360              | 1   | 6,419-         | 14-  |
| 08-10                      | 43,233                 | 8,832              | 20  | 1,418            | 3   | 7,414-         | 17-  |
| 09-11                      | 1,653                  | 9,487              | 574 | 1,313            | 79  | 8,174-         | 495- |
| 10-12                      | 3,641                  | 12,515             | 344 | 2,319            | 64  | 10,196-        | 280- |
| 11-13                      | 6,405                  | 17,135             | 268 | 4,074            | 64  | 13,060-        | 204- |
| 12-14                      | 11,141                 | 25,451             | 228 | 4,546            | 41  | 20,905-        | 188- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |      |
| 10-14                      | 7,673                  | 20,796             | 271 | 3,515            | 46  | 17,281-        | 225- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 1,227                  | 800                | 65  | 6                | 0   | 794-           | 65-  |
| 1981  | 1,032                  | 791                | 77  | 72               | 7   | 719-           | 70-  |
| 1982  | 1,012                  | 847                | 84  |                  | 0   | 847-           | 84-  |
| 1983  | 1,085                  | 2,095              | 193 | 12               | 1   | 2,083-         | 192- |
| 1984  | 296                    | 164                | 55  |                  | 0   | 164-           | 55-  |
| 1985  | 573                    | 366                | 64  | 73               | 13  | 293-           | 51-  |
| 1986  | 1,578                  | 1,496              | 95  | 251              | 16  | 1,245-         | 79-  |
| 1987  | 1,091                  | 2,086              | 191 | 106              | 10  | 1,980-         | 181- |
| 1988  | 1,403                  | 722                | 51  | 105              | 7   | 617-           | 44-  |
| 1989  | 1,283                  | 1,178              | 92  | 50               | 4   | 1,128-         | 88-  |
| 1990  | 1,586                  | 697                | 44  |                  | 0   | 697-           | 44-  |
| 1991  | 2,476                  | 3,129              | 126 |                  | 0   | 3,129-         | 126- |
| 1992  | 2,145                  | 1,479              | 69  |                  | 0   | 1,479-         | 69-  |
| 1993  | 3,085                  | 2,301              | 75  | 203              | 7   | 2,098-         | 68-  |
| 1994  | 2,767                  | 1,183              | 43  |                  | 0   | 1,183-         | 43-  |
| 1995  | 1,502                  | 1,191              | 79  | 438              | 29  | 753-           | 50-  |
| 1996  | 1,773                  | 1,504              | 85  | 5,813            | 328 | 4,309          | 243  |
| 1997  | 3,116                  | 2,673              | 86  | 274              | 9   | 2,399-         | 77-  |
| 1998  | 6,999                  | 2,033              | 29  | 60               | 1   | 1,973-         | 28-  |
| 1999  | 121                    | 145                | 120 |                  | 0   | 145-           | 120- |
| 2000  | 728                    | 1,208              | 166 |                  | 0   | 1,208-         | 166- |
| 2001  | 3,107                  | 1,358              | 44  | 47               | 2   | 1,311-         | 42-  |
| 2002  | 6,342                  | 740                | 12  |                  | 0   | 740-           | 12-  |
| 2003  | 9,353                  | 1,501              | 16  | 205              | 2   | 1,296-         | 14-  |
| 2004  | 11,761                 | 1,978              | 17  | 12               | 0   | 1,966-         | 17-  |
| 2005  | 9,300                  | 1,254              | 13  |                  | 0   | 1,254-         | 13-  |
| 2006  | 11,230                 | 2,736              | 24  | 52               | 0   | 2,684-         | 24-  |
| 2007  | 3,206                  | 1,840              | 57  | 107              | 3   | 1,733-         | 54-  |
| 2008  | 151,928                | 6,601              | 4   |                  | 0   | 6,601-         | 4-   |
| 2009  | 392                    | 379                | 97  |                  | 0   | 379-           | 97-  |
| 2010  | 1,986                  | 7,465              | 376 | 1,886            | 95  | 5,579-         | 281- |
| 2011  | 758                    | 4,891              | 645 |                  | 0   | 4,891-         | 645- |
| 2012  | 12,374                 | 4,825              | 39  | 1,498            | 12  | 3,327-         | 27-  |
| 2013  | 15,012                 | 14,399             | 96  | 6,954            | 46  | 7,445-         | 50-  |
| 2014  | 24,916                 | 17,844             | 72  | 708              | 3   | 17,136-        | 69-  |
| TOTAL | 298,544                | 95,897             | 32  | 18,931           | 6   | 76,966-        | 26-  |

THREE-YEAR MOVING AVERAGES

|       |       |     |    |    |   |      |     |
|-------|-------|-----|----|----|---|------|-----|
| 80-82 | 1,090 | 813 | 75 | 26 | 2 | 787- | 72- |
|-------|-------|-----|----|----|---|------|-----|

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 1,043                  | 1,244                        | 119 | 28                         | 3   | 1,216-                   | 117- |
| 82-84                      | 798                    | 1,035                        | 130 | 4                          | 1   | 1,031-                   | 129- |
| 83-85                      | 651                    | 875                          | 134 | 28                         | 4   | 847-                     | 130- |
| 84-86                      | 816                    | 675                          | 83  | 108                        | 13  | 567-                     | 70-  |
| 85-87                      | 1,081                  | 1,316                        | 122 | 143                        | 13  | 1,173-                   | 109- |
| 86-88                      | 1,357                  | 1,435                        | 106 | 154                        | 11  | 1,281-                   | 94-  |
| 87-89                      | 1,259                  | 1,329                        | 106 | 87                         | 7   | 1,242-                   | 99-  |
| 88-90                      | 1,424                  | 866                          | 61  | 52                         | 4   | 814-                     | 57-  |
| 89-91                      | 1,782                  | 1,668                        | 94  | 17                         | 1   | 1,651-                   | 93-  |
| 90-92                      | 2,069                  | 1,768                        | 85  |                            | 0   | 1,768-                   | 85-  |
| 91-93                      | 2,569                  | 2,303                        | 90  | 68                         | 3   | 2,235-                   | 87-  |
| 92-94                      | 2,666                  | 1,654                        | 62  | 68                         | 3   | 1,587-                   | 60-  |
| 93-95                      | 2,451                  | 1,558                        | 64  | 214                        | 9   | 1,345-                   | 55-  |
| 94-96                      | 2,014                  | 1,293                        | 64  | 2,084                      | 103 | 791                      | 39   |
| 95-97                      | 2,130                  | 1,789                        | 84  | 2,175                      | 102 | 386                      | 18   |
| 96-98                      | 3,963                  | 2,070                        | 52  | 2,049                      | 52  | 21-                      | 1-   |
| 97-99                      | 3,412                  | 1,617                        | 47  | 111                        | 3   | 1,506-                   | 44-  |
| 98-00                      | 2,616                  | 1,129                        | 43  | 20                         | 1   | 1,109-                   | 42-  |
| 99-01                      | 1,319                  | 904                          | 69  | 16                         | 1   | 888-                     | 67-  |
| 00-02                      | 3,392                  | 1,102                        | 32  | 16                         | 0   | 1,086-                   | 32-  |
| 01-03                      | 6,267                  | 1,200                        | 19  | 84                         | 1   | 1,116-                   | 18-  |
| 02-04                      | 9,152                  | 1,406                        | 15  | 72                         | 1   | 1,334-                   | 15-  |
| 03-05                      | 10,138                 | 1,578                        | 16  | 72                         | 1   | 1,505-                   | 15-  |
| 04-06                      | 10,764                 | 1,989                        | 18  | 21                         | 0   | 1,968-                   | 18-  |
| 05-07                      | 7,912                  | 1,943                        | 25  | 53                         | 1   | 1,890-                   | 24-  |
| 06-08                      | 55,455                 | 3,726                        | 7   | 53                         | 0   | 3,673-                   | 7-   |
| 07-09                      | 51,842                 | 2,940                        | 6   | 36                         | 0   | 2,904-                   | 6-   |
| 08-10                      | 51,436                 | 4,815                        | 9   | 629                        | 1   | 4,186-                   | 8-   |
| 09-11                      | 1,046                  | 4,245                        | 406 | 629                        | 60  | 3,616-                   | 346- |
| 10-12                      | 5,039                  | 5,727                        | 114 | 1,128                      | 22  | 4,599-                   | 91-  |
| 11-13                      | 9,381                  | 8,038                        | 86  | 2,817                      | 30  | 5,221-                   | 56-  |
| 12-14                      | 17,434                 | 12,356                       | 71  | 3,053                      | 18  | 9,303-                   | 53-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 11,009                 | 9,885                        | 90  | 2,209                      | 20  | 7,676-                   | 70-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1980  | 57,535                 | 10                 | 0   | 3,162            | 5   | 3,152          | 5   |
| 1981  | 14,151                 | 310                | 2   |                  | 0   | 310-           | 2-  |
| 1982  | 27,988                 |                    | 0   | 153              | 1   | 153            | 1   |
| 1983  |                        |                    |     |                  |     |                |     |
| 1984  | 52,380                 |                    | 0   |                  | 0   |                | 0   |
| 1985  | 1,187                  |                    | 0   |                  | 0   |                | 0   |
| 1986  | 28,834                 | 57                 | 0   |                  | 0   | 57-            | 0   |
| 1987  |                        |                    |     |                  |     |                |     |
| 1988  |                        |                    |     |                  |     |                |     |
| 1989  |                        |                    |     |                  |     |                |     |
| 1990  |                        |                    |     |                  |     |                |     |
| 1991  |                        |                    |     |                  |     |                |     |
| 1992  |                        |                    |     |                  |     |                |     |
| 1993  | 138,555                |                    | 0   | 4,123            | 3   | 4,123          | 3   |
| 1994  | 92,895                 |                    | 0   |                  | 0   |                | 0   |
| 1995  | 23,102                 |                    | 0   |                  | 0   |                | 0   |
| 1996  | 19,536                 |                    | 0   |                  | 0   |                | 0   |
| 1997  | 15,660                 | 13                 | 0   |                  | 0   | 13-            | 0   |
| 1998  | 13,682                 |                    | 0   | 180              | 1   | 180            | 1   |
| 1999  | 21,615                 |                    | 0   |                  | 0   |                | 0   |
| 2000  | 16,877                 |                    | 0   |                  | 0   |                | 0   |
| 2001  | 1,011                  | 412                | 41  |                  | 0   | 412-           | 41- |
| 2002  | 18,433                 | 790                | 4   |                  | 0   | 790-           | 4-  |
| 2003  | 63,930                 | 2,706              | 4   |                  | 0   | 2,706-         | 4-  |
| 2004  | 90,366                 | 6,501              | 7   |                  | 0   | 6,501-         | 7-  |
| 2005  | 82,435                 | 8,285              | 10  |                  | 0   | 8,285-         | 10- |
| 2006  | 59,263                 | 3,313              | 6   |                  | 0   | 3,313-         | 6-  |
| 2007  | 165,994                | 2,308              | 1   |                  | 0   | 2,308-         | 1-  |
| 2008  | 18,151                 | 842                | 5   |                  | 0   | 842-           | 5-  |
| 2009  | 2,279                  |                    | 0   |                  | 0   |                | 0   |
| 2010  | 26,710                 | 687                | 3   | 11               | 0   | 677-           | 3-  |
| 2011  | 18,704                 | 14,165             | 76  | 430              | 2   | 13,735-        | 73- |
| 2012  | 19,919                 | 3,785              | 19  | 1,631            | 8   | 2,154-         | 11- |
| 2013  | 24,979                 | 5,510              | 22  | 1,318            | 5   | 4,192-         | 17- |
| 2014  | 29,186                 | 7,840              | 27  | 175              | 1   | 7,664-         | 26- |
| TOTAL | 1,145,357              | 57,534             | 5   | 11,183           | 1   | 46,351-        | 4-  |

THREE-YEAR MOVING AVERAGES

|       |        |     |   |       |   |     |   |
|-------|--------|-----|---|-------|---|-----|---|
| 80-82 | 33,225 | 107 | 0 | 1,105 | 3 | 998 | 3 |
|-------|--------|-----|---|-------|---|-----|---|



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 81-83                      | 14,046                 | 103                          | 1   | 51                         | 0   | 52-                      | 0   |
| 82-84                      | 26,789                 |                              | 0   | 51                         | 0   | 51                       | 0   |
| 83-85                      | 17,856                 |                              | 0   |                            | 0   |                          | 0   |
| 84-86                      | 27,467                 | 19                           | 0   |                            | 0   | 19-                      | 0   |
| 85-87                      | 10,007                 | 19                           | 0   |                            | 0   | 19-                      | 0   |
| 86-88                      | 9,611                  | 19                           | 0   |                            | 0   | 19-                      | 0   |
| 87-89                      |                        |                              |     |                            |     |                          |     |
| 88-90                      |                        |                              |     |                            |     |                          |     |
| 89-91                      |                        |                              |     |                            |     |                          |     |
| 90-92                      |                        |                              |     |                            |     |                          |     |
| 91-93                      | 46,185                 |                              | 0   | 1,374                      | 3   | 1,374                    | 3   |
| 92-94                      | 77,150                 |                              | 0   | 1,374                      | 2   | 1,374                    | 2   |
| 93-95                      | 84,851                 |                              | 0   | 1,374                      | 2   | 1,374                    | 2   |
| 94-96                      | 45,178                 |                              | 0   |                            | 0   |                          | 0   |
| 95-97                      | 19,433                 | 4                            | 0   |                            | 0   | 4-                       | 0   |
| 96-98                      | 16,293                 | 4                            | 0   | 60                         | 0   | 56                       | 0   |
| 97-99                      | 16,986                 | 4                            | 0   | 60                         | 0   | 56                       | 0   |
| 98-00                      | 17,391                 |                              | 0   | 60                         | 0   | 60                       | 0   |
| 99-01                      | 13,168                 | 137                          | 1   |                            | 0   | 137-                     | 1-  |
| 00-02                      | 12,107                 | 401                          | 3   |                            | 0   | 401-                     | 3-  |
| 01-03                      | 27,791                 | 1,303                        | 5   |                            | 0   | 1,303-                   | 5-  |
| 02-04                      | 57,576                 | 3,332                        | 6   |                            | 0   | 3,332-                   | 6-  |
| 03-05                      | 78,910                 | 5,831                        | 7   |                            | 0   | 5,831-                   | 7-  |
| 04-06                      | 77,355                 | 6,033                        | 8   |                            | 0   | 6,033-                   | 8-  |
| 05-07                      | 102,564                | 4,635                        | 5   |                            | 0   | 4,635-                   | 5-  |
| 06-08                      | 81,136                 | 2,154                        | 3   |                            | 0   | 2,154-                   | 3-  |
| 07-09                      | 62,141                 | 1,050                        | 2   |                            | 0   | 1,050-                   | 2-  |
| 08-10                      | 15,713                 | 510                          | 3   | 4                          | 0   | 506-                     | 3-  |
| 09-11                      | 15,898                 | 4,951                        | 31  | 147                        | 1   | 4,804-                   | 30- |
| 10-12                      | 21,778                 | 6,212                        | 29  | 691                        | 3   | 5,522-                   | 25- |
| 11-13                      | 21,201                 | 7,820                        | 37  | 1,126                      | 5   | 6,694-                   | 32- |
| 12-14                      | 24,695                 | 5,711                        | 23  | 1,041                      | 4   | 4,670-                   | 19- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      | 23,900                 | 6,397                        | 27  | 713                        | 3   | 5,684-                   | 24- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1980  | 35,832                 | 5,190              | 14  | 25,708           | 72  | 20,518         | 57  |
| 1981  | 46,762                 | 4,347              | 9   | 37,244           | 80  | 32,897         | 70  |
| 1982  | 36,534                 | 2,966              | 8   | 25,017           | 68  | 22,051         | 60  |
| 1983  | 56,245                 | 3,096              | 6   | 21,303           | 38  | 18,207         | 32  |
| 1984  | 34,004                 | 3,054              | 9   | 17,506           | 51  | 14,452         | 43  |
| 1985  | 50,081                 | 7,735              | 15  | 29,088           | 58  | 21,353         | 43  |
| 1986  | 45,069                 | 10,379             | 23  | 20,284           | 45  | 9,905          | 22  |
| 1987  | 56,278                 | 10,947             | 19  | 24,436           | 43  | 13,489         | 24  |
| 1988  | 60,412                 | 12,772             | 21  | 24,493           | 41  | 11,721         | 19  |
| 1989  | 54,442                 | 13,129             | 24  | 26,486           | 49  | 13,357         | 25  |
| 1990  | 58,024                 | 12,423             | 21  | 20,998           | 36  | 8,575          | 15  |
| 1991  | 66,646                 | 15,775             | 24  | 20,506           | 31  | 4,731          | 7   |
| 1992  | 75,430                 | 17,021             | 23  | 21,057           | 28  | 4,036          | 5   |
| 1993  | 74,526                 | 14,953             | 20  | 16,816           | 23  | 1,863          | 2   |
| 1994  | 64,800                 | 7,955              | 12  | 17,550           | 27  | 9,595          | 15  |
| 1995  | 60,380                 | 15,354             | 25  | 17,653           | 29  | 2,299          | 4   |
| 1996  | 73,076                 | 9,457              | 13  | 16,144           | 22  | 6,687          | 9   |
| 1997  | 51,076                 | 11,542             | 23  | 14,906           | 29  | 3,364          | 7   |
| 1998  | 90,769                 | 13,858             | 15  | 21,566           | 24  | 7,708          | 8   |
| 1999  | 77,855                 | 16,563             | 21  | 25,452           | 33  | 8,889          | 11  |
| 2000  | 43,551                 | 34,649             | 80  | 38,762           | 89  | 4,113          | 9   |
| 2001  | 21,847                 | 5,237              | 24  | 2,685            | 12  | 2,552-         | 12- |
| 2002  | 35,781                 | 3,747              | 10  | 1,609            | 4   | 2,138-         | 6-  |
| 2003  | 27,174                 | 2,837              | 10  | 1,958            | 7   | 879-           | 3-  |
| 2004  | 21,052                 | 7,511              | 36  | 1,540            | 7   | 5,971-         | 28- |
| 2005  | 41,645                 | 4,667              | 11  | 2,882            | 7   | 1,785-         | 4-  |
| 2006  | 38,566                 | 5,102              | 13  | 3,139            | 8   | 1,963-         | 5-  |
| 2007  | 25,791                 | 3,830              | 15  | 1,681            | 7   | 2,149-         | 8-  |
| 2008  | 22,234                 | 10,518             | 47  | 1,965            | 9   | 8,553-         | 38- |
| 2009  | 472                    | 10,909             |     | 8                | 2   | 10,901-        |     |
| 2010  | 112                    | 2,960              |     | 121              | 108 | 2,839-         |     |
| 2011  | 53,082                 | 42,135             | 79  | 776              | 1   | 41,360-        | 78- |
| 2012  | 26,489                 | 14,951             | 56  | 885              | 3   | 14,066-        | 53- |
| 2013  | 31,659                 | 25,356             | 80  | 4,246            | 13  | 21,110-        | 67- |
| 2014  | 27,261                 | 21,095             | 77  | 3,929-           | 14- | 25,024-        | 92- |
| TOTAL | 1,584,957              | 404,021            | 25  | 502,541          | 32  | 98,520         | 6   |

THREE-YEAR MOVING AVERAGES

|       |        |       |    |        |    |        |    |
|-------|--------|-------|----|--------|----|--------|----|
| 80-82 | 39,709 | 4,168 | 10 | 29,323 | 74 | 25,155 | 63 |
|-------|--------|-------|----|--------|----|--------|----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 46,514                 | 3,470                        | 7   | 27,855                     | 60  | 24,385                   | 52   |
| 82-84                      | 42,261                 | 3,039                        | 7   | 21,275                     | 50  | 18,237                   | 43   |
| 83-85                      | 46,777                 | 4,628                        | 10  | 22,632                     | 48  | 18,004                   | 38   |
| 84-86                      | 43,051                 | 7,056                        | 16  | 22,293                     | 52  | 15,237                   | 35   |
| 85-87                      | 50,476                 | 9,687                        | 19  | 24,603                     | 49  | 14,916                   | 30   |
| 86-88                      | 53,920                 | 11,366                       | 21  | 23,071                     | 43  | 11,705                   | 22   |
| 87-89                      | 57,044                 | 12,283                       | 22  | 25,138                     | 44  | 12,856                   | 23   |
| 88-90                      | 57,626                 | 12,775                       | 22  | 23,992                     | 42  | 11,218                   | 19   |
| 89-91                      | 59,704                 | 13,776                       | 23  | 22,663                     | 38  | 8,888                    | 15   |
| 90-92                      | 66,700                 | 15,073                       | 23  | 20,854                     | 31  | 5,781                    | 9    |
| 91-93                      | 72,201                 | 15,916                       | 22  | 19,460                     | 27  | 3,543                    | 5    |
| 92-94                      | 71,585                 | 13,310                       | 19  | 18,474                     | 26  | 5,165                    | 7    |
| 93-95                      | 66,569                 | 12,754                       | 19  | 17,340                     | 26  | 4,586                    | 7    |
| 94-96                      | 66,085                 | 10,922                       | 17  | 17,116                     | 26  | 6,194                    | 9    |
| 95-97                      | 61,511                 | 12,118                       | 20  | 16,234                     | 26  | 4,117                    | 7    |
| 96-98                      | 71,640                 | 11,619                       | 16  | 17,539                     | 24  | 5,920                    | 8    |
| 97-99                      | 73,233                 | 13,988                       | 19  | 20,641                     | 28  | 6,654                    | 9    |
| 98-00                      | 70,725                 | 21,690                       | 31  | 28,593                     | 40  | 6,903                    | 10   |
| 99-01                      | 47,751                 | 18,816                       | 39  | 22,300                     | 47  | 3,483                    | 7    |
| 00-02                      | 33,726                 | 14,544                       | 43  | 14,352                     | 43  | 192-                     | 1-   |
| 01-03                      | 28,267                 | 3,940                        | 14  | 2,084                      | 7   | 1,856-                   | 7-   |
| 02-04                      | 28,002                 | 4,698                        | 17  | 1,702                      | 6   | 2,996-                   | 11-  |
| 03-05                      | 29,957                 | 5,005                        | 17  | 2,127                      | 7   | 2,878-                   | 10-  |
| 04-06                      | 33,754                 | 5,760                        | 17  | 2,520                      | 7   | 3,240-                   | 10-  |
| 05-07                      | 35,334                 | 4,533                        | 13  | 2,567                      | 7   | 1,966-                   | 6-   |
| 06-08                      | 28,864                 | 6,483                        | 22  | 2,262                      | 8   | 4,222-                   | 15-  |
| 07-09                      | 16,166                 | 8,419                        | 52  | 1,218                      | 8   | 7,201-                   | 45-  |
| 08-10                      | 7,606                  | 8,129                        | 107 | 698                        | 9   | 7,431-                   | 98-  |
| 09-11                      | 17,889                 | 18,668                       | 104 | 302                        | 2   | 18,367-                  | 103- |
| 10-12                      | 26,561                 | 20,016                       | 75  | 594                        | 2   | 19,422-                  | 73-  |
| 11-13                      | 37,077                 | 27,481                       | 74  | 1,969                      | 5   | 25,512-                  | 69-  |
| 12-14                      | 28,470                 | 20,467                       | 72  | 401                        | 1   | 20,067-                  | 70-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 27,721                 | 21,299                       | 77  | 420                        | 2   | 20,880-                  | 75-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1980  | 8,610                  | 5,809              | 67  | 3,993            | 46  | 1,816-         | 21-  |
| 1981  | 11,266                 | 3,683              | 33  | 4,965            | 44  | 1,282          | 11   |
| 1982  | 9,050                  | 2,130              | 24  | 5,571            | 62  | 3,441          | 38   |
| 1983  | 17,081                 | 3,973              | 23  | 13,105           | 77  | 9,132          | 53   |
| 1984  | 30,064                 | 2,740              | 9   | 12,548           | 42  | 9,808          | 33   |
| 1985  | 39,211                 | 9,733              | 25  | 14,442           | 37  | 4,709          | 12   |
| 1986  | 19,909                 | 4,818              | 24  | 12,261           | 62  | 7,443          | 37   |
| 1987  | 52,254                 | 10,916             | 21  | 34,584           | 66  | 23,668         | 45   |
| 1988  | 15,541                 | 5,164              | 33  | 857              | 6   | 4,307-         | 28-  |
| 1989  | 22,234                 | 5,754              | 26  | 580              | 3   | 5,174-         | 23-  |
| 1990  | 6,466                  | 2,513              | 39  | 522              | 8   | 1,991-         | 31-  |
| 1991  | 8,656                  | 3,380              | 39  | 515              | 6   | 2,865-         | 33-  |
| 1992  | 7,626                  | 5,137              | 67  | 1,521            | 20  | 3,616-         | 47-  |
| 1993  | 8,945                  | 3,726              | 42  | 2,127            | 24  | 1,599-         | 18-  |
| 1994  | 20,317                 | 6,576              | 32  | 1,170            | 6   | 5,406-         | 27-  |
| 1995  | 118,421                | 7,680              | 6   | 2,967            | 3   | 4,713-         | 4-   |
| 1996  | 14,784                 | 14,658             | 99  | 2,267            | 15  | 12,391-        | 84-  |
| 1997  | 6,407                  | 19,111             | 298 | 2,041            | 32  | 17,070-        | 266- |
| 1998  | 39,181                 | 11,121             | 28  | 6,709            | 17  | 4,412-         | 11-  |
| 1999  | 17,068                 | 5,769              | 34  | 5,462            | 32  | 307-           | 2-   |
| 2000  | 28,283                 | 5,431              | 19  | 8,535            | 30  | 3,104          | 11   |
| 2001  | 4,905                  | 3,965              | 81  | 4,329            | 88  | 364            | 7    |
| 2002  | 3,448                  | 2,146              | 62  | 487              | 14  | 1,659-         | 48-  |
| 2003  | 43,402                 | 831                | 2   | 468              | 1   | 363-           | 1-   |
| 2004  | 31,892                 | 1,910              | 6   | 7                | 0   | 1,903-         | 6-   |
| 2005  | 45,390                 | 7,363              | 16  | 2,772            | 6   | 4,591-         | 10-  |
| 2006  | 51,694                 | 5,555              | 11  | 2,638            | 5   | 2,917-         | 6-   |
| 2007  | 63,814                 | 10,366             | 16  | 1,690            | 3   | 8,676-         | 14-  |
| 2008  | 6,252                  | 7,645              | 122 | 510              | 8   | 7,136-         | 114- |
| 2009  | 3,920                  | 36,449             | 930 | 25               | 1   | 36,424-        | 929- |
| 2010  | 1,287                  | 2,413              | 188 |                  | 0   | 2,413-         | 188- |
| 2011  | 44,383                 | 45,308             | 102 | 4,107            | 9   | 41,200-        | 93-  |
| 2012  | 6,242                  | 36,135             | 579 | 1,180            | 19  | 34,954-        | 560- |
| 2013  | 45,666                 | 23,300             | 51  | 9,706            | 21  | 13,594-        | 30-  |
| 2014  | 38,585                 | 38,905             | 101 | 12,004           | 31  | 26,901-        | 70-  |
| TOTAL | 892,253                | 362,113            | 41  | 176,666          | 20  | 185,447-       | 21-  |

THREE-YEAR MOVING AVERAGES

|       |       |       |    |       |    |     |    |
|-------|-------|-------|----|-------|----|-----|----|
| 80-82 | 9,642 | 3,874 | 40 | 4,843 | 50 | 969 | 10 |
|-------|-------|-------|----|-------|----|-----|----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 81-83                      | 12,466                 | 3,262                        | 26  | 7,880                      | 63  | 4,618                    | 37   |
| 82-84                      | 18,732                 | 2,948                        | 16  | 10,408                     | 56  | 7,460                    | 40   |
| 83-85                      | 28,785                 | 5,482                        | 19  | 13,365                     | 46  | 7,883                    | 27   |
| 84-86                      | 29,728                 | 5,764                        | 19  | 13,084                     | 44  | 7,320                    | 25   |
| 85-87                      | 37,125                 | 8,489                        | 23  | 20,429                     | 55  | 11,940                   | 32   |
| 86-88                      | 29,235                 | 6,966                        | 24  | 15,901                     | 54  | 8,935                    | 31   |
| 87-89                      | 30,010                 | 7,278                        | 24  | 12,007                     | 40  | 4,729                    | 16   |
| 88-90                      | 14,747                 | 4,477                        | 30  | 653                        | 4   | 3,824-                   | 26-  |
| 89-91                      | 12,452                 | 3,882                        | 31  | 539                        | 4   | 3,343-                   | 27-  |
| 90-92                      | 7,583                  | 3,677                        | 48  | 853                        | 11  | 2,824-                   | 37-  |
| 91-93                      | 8,409                  | 4,081                        | 49  | 1,388                      | 17  | 2,693-                   | 32-  |
| 92-94                      | 12,296                 | 5,146                        | 42  | 1,606                      | 13  | 3,540-                   | 29-  |
| 93-95                      | 49,228                 | 5,994                        | 12  | 2,088                      | 4   | 3,906-                   | 8-   |
| 94-96                      | 51,174                 | 9,638                        | 19  | 2,135                      | 4   | 7,503-                   | 15-  |
| 95-97                      | 46,537                 | 13,816                       | 30  | 2,425                      | 5   | 11,391-                  | 24-  |
| 96-98                      | 20,124                 | 14,963                       | 74  | 3,672                      | 18  | 11,291-                  | 56-  |
| 97-99                      | 20,885                 | 12,000                       | 57  | 4,737                      | 23  | 7,263-                   | 35-  |
| 98-00                      | 28,177                 | 7,440                        | 26  | 6,902                      | 24  | 538-                     | 2-   |
| 99-01                      | 16,752                 | 5,055                        | 30  | 6,109                      | 36  | 1,054                    | 6    |
| 00-02                      | 12,212                 | 3,847                        | 32  | 4,450                      | 36  | 603                      | 5    |
| 01-03                      | 17,252                 | 2,314                        | 13  | 1,761                      | 10  | 553-                     | 3-   |
| 02-04                      | 26,247                 | 1,629                        | 6   | 321                        | 1   | 1,308-                   | 5-   |
| 03-05                      | 40,228                 | 3,368                        | 8   | 1,082                      | 3   | 2,286-                   | 6-   |
| 04-06                      | 42,992                 | 4,943                        | 11  | 1,806                      | 4   | 3,137-                   | 7-   |
| 05-07                      | 53,633                 | 7,761                        | 14  | 2,367                      | 4   | 5,395-                   | 10-  |
| 06-08                      | 40,587                 | 7,855                        | 19  | 1,613                      | 4   | 6,243-                   | 15-  |
| 07-09                      | 24,662                 | 18,154                       | 74  | 742                        | 3   | 17,412-                  | 71-  |
| 08-10                      | 3,819                  | 15,503                       | 406 | 178                        | 5   | 15,324-                  | 401- |
| 09-11                      | 16,530                 | 28,057                       | 170 | 1,378                      | 8   | 26,679-                  | 161- |
| 10-12                      | 17,304                 | 27,952                       | 162 | 1,763                      | 10  | 26,189-                  | 151- |
| 11-13                      | 32,097                 | 34,914                       | 109 | 4,998                      | 16  | 29,916-                  | 93-  |
| 12-14                      | 30,164                 | 32,780                       | 109 | 7,630                      | 25  | 25,149-                  | 83-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 10-14                      | 27,233                 | 29,212                       | 107 | 5,400                      | 20  | 23,812-                  | 87-  |

**INDUSTRIAL STEAM**

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1993  | 464                    | 2,020              | 435 |                  | 0   | 2,020-         | 435- |
| 1994  |                        |                    |     |                  |     |                |      |
| 1995  | 16,916                 |                    | 0   |                  | 0   |                | 0    |
| 1996  | 94                     | 349                | 371 |                  | 0   | 349-           | 371- |
| 1997  |                        |                    |     |                  |     |                |      |
| 1998  | 5,365                  | 8,769              | 163 |                  | 0   | 8,769-         | 163- |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  | 942                    | 7,826              | 831 |                  | 0   | 7,826-         | 831- |
| 2001  | 2,240                  | 104                | 5   |                  | 0   | 104-           | 5-   |
| 2002  | 5,706                  |                    | 0   |                  | 0   |                | 0    |
| 2003  | 15,176                 | 2,342              | 15  |                  | 0   | 2,342-         | 15-  |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  |                        |                    |     |                  |     |                |      |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  |                        |                    |     |                  |     |                |      |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     |                  |     |                |      |
| TOTAL | 46,903                 | 21,410             | 46  |                  | 0   | 21,410-        | 46-  |

THREE-YEAR MOVING AVERAGES

|       |       |       |     |  |   |        |      |
|-------|-------|-------|-----|--|---|--------|------|
| 93-95 | 5,793 | 673   | 12  |  | 0 | 673-   | 12-  |
| 94-96 | 5,670 | 116   | 2   |  | 0 | 116-   | 2-   |
| 95-97 | 5,670 | 116   | 2   |  | 0 | 116-   | 2-   |
| 96-98 | 1,820 | 3,039 | 167 |  | 0 | 3,039- | 167- |
| 97-99 | 1,788 | 2,923 | 163 |  | 0 | 2,923- | 163- |
| 98-00 | 2,102 | 5,532 | 263 |  | 0 | 5,532- | 263- |
| 99-01 | 1,061 | 2,643 | 249 |  | 0 | 2,643- | 249- |
| 00-02 | 2,963 | 2,643 | 89  |  | 0 | 2,643- | 89-  |
| 01-03 | 7,707 | 815   | 11  |  | 0 | 815-   | 11-  |
| 02-04 | 6,961 | 781   | 11  |  | 0 | 781-   | 11-  |
| 03-05 | 5,059 | 781   | 15  |  | 0 | 781-   | 15-  |
| 04-06 |       |       |     |  |   |        |      |
| 05-07 |       |       |     |  |   |        |      |
| 06-08 |       |       |     |  |   |        |      |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
|                            | 07-09                  |                              |     |                            |     |                          |     |
|                            | 08-10                  |                              |     |                            |     |                          |     |
|                            | 09-11                  |                              |     |                            |     |                          |     |
|                            | 10-12                  |                              |     |                            |     |                          |     |
|                            | 11-13                  |                              |     |                            |     |                          |     |
|                            | 12-14                  |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
|                            | 10-14                  |                              |     |                            |     |                          |     |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1994  | 65,131                 |                    | 0   |                  | 0   |                | 0    |
| 1995  | 72,555                 |                    | 0   |                  | 0   |                | 0    |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  | 59                     |                    | 0   |                  | 0   |                | 0    |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  | 3,900                  | 4,651              | 119 |                  | 0   | 4,651-         | 119- |
| 2000  | 8,830                  | 67,892             | 769 |                  | 0   | 67,892-        | 769- |
| 2001  | 760                    | 22                 | 3   |                  | 0   | 22-            | 3-   |
| 2002  | 28,262                 |                    | 0   |                  | 0   |                | 0    |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 1,696                  | 87                 | 5   |                  | 0   | 87-            | 5-   |
| 2008  | 10,711                 | 3,010              | 28  |                  | 0   | 3,010-         | 28-  |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  |                        |                    |     |                  |     |                |      |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     |                  |     |                |      |
| TOTAL | 191,904                | 75,662             | 39  |                  | 0   | 75,662-        | 39-  |

THREE-YEAR MOVING AVERAGES

|       |        |        |     |  |   |         |      |
|-------|--------|--------|-----|--|---|---------|------|
| 94-96 | 45,895 |        | 0   |  | 0 |         | 0    |
| 95-97 | 24,205 |        | 0   |  | 0 |         | 0    |
| 96-98 | 20     |        | 0   |  | 0 |         | 0    |
| 97-99 | 1,320  | 1,550  | 117 |  | 0 | 1,550-  | 117- |
| 98-00 | 4,243  | 24,181 | 570 |  | 0 | 24,181- | 570- |
| 99-01 | 4,497  | 24,188 | 538 |  | 0 | 24,188- | 538- |
| 00-02 | 12,617 | 22,638 | 179 |  | 0 | 22,638- | 179- |
| 01-03 | 9,674  | 7      | 0   |  | 0 | 7-      | 0    |
| 02-04 | 9,421  |        | 0   |  | 0 |         | 0    |
| 03-05 |        |        |     |  |   |         |      |
| 04-06 |        |        |     |  |   |         |      |
| 05-07 | 565    | 29     | 5   |  | 0 | 29-     | 5-   |
| 06-08 | 4,136  | 1,032  | 25  |  | 0 | 1,032-  | 25-  |
| 07-09 | 4,136  | 1,032  | 25  |  | 0 | 1,032-  | 25-  |
| 08-10 | 3,570  | 1,003  | 28  |  | 0 | 1,003-  | 28-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
|                            | 09-11                  |                              |     |                            |     |                          |     |
|                            | 10-12                  |                              |     |                            |     |                          |     |
|                            | 11-13                  |                              |     |                            |     |                          |     |
|                            | 12-14                  |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
|                            | 10-14                  |                              |     |                            |     |                          |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1994  | 38,036                 |                    | 0   |                  | 0   |                | 0   |
| 1995  | 5,515                  |                    | 0   |                  | 0   |                | 0   |
| 1996  |                        |                    |     |                  |     |                |     |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  | 588                    | 88                 | 15  |                  | 0   | 88-            | 15- |
| 1999  |                        |                    |     |                  |     |                |     |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  | 847                    | 21                 | 2   |                  | 0   | 21-            | 2-  |
| 2002  | 929                    |                    | 0   |                  | 0   |                | 0   |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  | 188,517                | 2,266              | 1   |                  | 0   | 2,266-         | 1-  |
| 2007  |                        |                    |     |                  |     |                |     |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        |                    |     |                  |     |                |     |
| TOTAL | 234,432                | 2,375              | 1   |                  | 0   | 2,375-         | 1-  |

THREE-YEAR MOVING AVERAGES

|       |        |     |    |  |   |      |     |
|-------|--------|-----|----|--|---|------|-----|
| 94-96 | 14,517 |     | 0  |  | 0 |      | 0   |
| 95-97 | 1,838  |     | 0  |  | 0 |      | 0   |
| 96-98 | 196    | 29  | 15 |  | 0 | 29-  | 15- |
| 97-99 | 196    | 29  | 15 |  | 0 | 29-  | 15- |
| 98-00 | 196    | 29  | 15 |  | 0 | 29-  | 15- |
| 99-01 | 282    | 7   | 2  |  | 0 | 7-   | 2-  |
| 00-02 | 592    | 7   | 1  |  | 0 | 7-   | 1-  |
| 01-03 | 592    | 7   | 1  |  | 0 | 7-   | 1-  |
| 02-04 | 310    |     | 0  |  | 0 |      | 0   |
| 03-05 |        |     |    |  |   |      |     |
| 04-06 | 62,839 | 755 | 1  |  | 0 | 755- | 1-  |
| 05-07 | 62,839 | 755 | 1  |  | 0 | 755- | 1-  |
| 06-08 | 62,839 | 755 | 1  |  | 0 | 755- | 1-  |
| 07-09 |        |     |    |  |   |      |     |
| 08-10 |        |     |    |  |   |      |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
|                            | 09-11                  |                              |     |                            |     |                          |     |
|                            | 10-12                  |                              |     |                            |     |                          |     |
|                            | 11-13                  |                              |     |                            |     |                          |     |
|                            | 12-14                  |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
|                            | 10-14                  |                              |     |                            |     |                          |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1995  | 877                    |                    | 0   |                  | 0   |                | 0    |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  | 2,600                  | 252                | 10  |                  | 0   | 252-           | 10-  |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  | 1,836                  | 4,405              | 240 |                  | 0   | 4,405-         | 240- |
| 2001  |                        |                    |     |                  |     |                |      |
| 2002  | 2,817                  |                    | 0   |                  | 0   |                | 0    |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  |                        |                    |     |                  |     |                |      |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  |                        |                    |     |                  |     |                |      |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     |                  |     |                |      |
| TOTAL | 8,130                  | 4,657              | 57  |                  | 0   | 4,657-         | 57-  |

THREE-YEAR MOVING AVERAGES

|       |       |       |     |  |   |        |      |
|-------|-------|-------|-----|--|---|--------|------|
| 95-97 | 1,159 | 84    | 7   |  | 0 | 84-    | 7-   |
| 96-98 | 867   | 84    | 10  |  | 0 | 84-    | 10-  |
| 97-99 | 867   | 84    | 10  |  | 0 | 84-    | 10-  |
| 98-00 | 612   | 1,468 | 240 |  | 0 | 1,468- | 240- |
| 99-01 | 612   | 1,468 | 240 |  | 0 | 1,468- | 240- |
| 00-02 | 1,551 | 1,468 | 95  |  | 0 | 1,468- | 95-  |
| 01-03 | 939   |       | 0   |  | 0 |        | 0    |
| 02-04 | 939   |       | 0   |  | 0 |        | 0    |
| 03-05 |       |       |     |  |   |        |      |
| 04-06 |       |       |     |  |   |        |      |
| 05-07 |       |       |     |  |   |        |      |
| 06-08 |       |       |     |  |   |        |      |
| 07-09 |       |       |     |  |   |        |      |
| 08-10 |       |       |     |  |   |        |      |
| 09-11 |       |       |     |  |   |        |      |
| 10-12 |       |       |     |  |   |        |      |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
|                            | 11-13                  |                              |     |                            |     |                          |     |
|                            | 12-14                  |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
|                            | 10-14                  |                              |     |                            |     |                          |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1987  | 777                    | 1,237              | 159 |                  | 0   | 1,237-         | 159- |
| 1988  |                        |                    |     |                  |     |                |      |
| 1989  |                        |                    |     |                  |     |                |      |
| 1990  |                        |                    |     |                  |     |                |      |
| 1991  |                        |                    |     |                  |     |                |      |
| 1992  |                        |                    |     |                  |     |                |      |
| 1993  | 113,854                |                    | 0   |                  | 0   |                | 0    |
| 1994  | 64,883                 |                    | 0   |                  | 0   |                | 0    |
| 1995  | 26,729                 |                    | 0   |                  | 0   |                | 0    |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  | 3,475                  | 2,498              | 72  |                  | 0   | 2,498-         | 72-  |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  | 11,542                 | 27,701             | 240 |                  | 0   | 27,701-        | 240- |
| 2001  | 129                    | 2                  | 2   |                  | 0   | 2-             | 2-   |
| 2002  | 9,141                  |                    | 0   |                  | 0   |                | 0    |
| 2003  | 5,981                  | 314                | 5   |                  | 0   | 314-           | 5-   |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 30,133                 | 28,859             | 96  |                  | 0   | 28,859-        | 96-  |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  |                        |                    |     |                  |     |                |      |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     |                  |     |                |      |
| TOTAL | 266,644                | 60,611             | 23  |                  | 0   | 60,611-        | 23-  |

THREE-YEAR MOVING AVERAGES

|       |        |     |     |  |   |      |      |
|-------|--------|-----|-----|--|---|------|------|
| 87-89 | 259    | 412 | 159 |  | 0 | 412- | 159- |
| 88-90 |        |     |     |  |   |      |      |
| 89-91 |        |     |     |  |   |      |      |
| 90-92 |        |     |     |  |   |      |      |
| 91-93 | 37,951 |     | 0   |  | 0 |      | 0    |
| 92-94 | 59,579 |     | 0   |  | 0 |      | 0    |
| 93-95 | 68,489 |     | 0   |  | 0 |      | 0    |
| 94-96 | 30,537 |     | 0   |  | 0 |      | 0    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 95-97                      | 10,068                 | 833                          | 8   |                            | 0   | 833-                     | 8-   |
| 96-98                      | 1,158                  | 833                          | 72  |                            | 0   | 833-                     | 72-  |
| 97-99                      | 1,158                  | 833                          | 72  |                            | 0   | 833-                     | 72-  |
| 98-00                      | 3,847                  | 9,234                        | 240 |                            | 0   | 9,234-                   | 240- |
| 99-01                      | 3,890                  | 9,234                        | 237 |                            | 0   | 9,234-                   | 237- |
| 00-02                      | 6,937                  | 9,234                        | 133 |                            | 0   | 9,234-                   | 133- |
| 01-03                      | 5,084                  | 105                          | 2   |                            | 0   | 105-                     | 2-   |
| 02-04                      | 5,041                  | 105                          | 2   |                            | 0   | 105-                     | 2-   |
| 03-05                      | 1,994                  | 105                          | 5   |                            | 0   | 105-                     | 5-   |
| 04-06                      |                        |                              |     |                            |     |                          |      |
| 05-07                      | 10,044                 | 9,620                        | 96  |                            | 0   | 9,620-                   | 96-  |
| 06-08                      | 10,044                 | 9,620                        | 96  |                            | 0   | 9,620-                   | 96-  |
| 07-09                      | 10,044                 | 9,620                        | 96  |                            | 0   | 9,620-                   | 96-  |
| 08-10                      |                        |                              |     |                            |     |                          |      |
| 09-11                      |                        |                              |     |                            |     |                          |      |
| 10-12                      |                        |                              |     |                            |     |                          |      |
| 11-13                      |                        |                              |     |                            |     |                          |      |
| 12-14                      |                        |                              |     |                            |     |                          |      |

FIVE-YEAR AVERAGE

10-14



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1993  | 18,674                 |                    | 0   |                  | 0   |                | 0   |
| 1994  | 5,049                  |                    | 0   |                  | 0   |                | 0   |
| 1995  | 8,059                  |                    | 0   |                  | 0   |                | 0   |
| 1996  |                        |                    |     |                  |     |                |     |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  |                        |                    |     |                  |     |                |     |
| 1999  |                        |                    |     |                  |     |                |     |
| 2000  | 10,159                 | 164                | 2   |                  | 0   | 164-           | 2-  |
| 2001  |                        |                    |     |                  |     |                |     |
| 2002  | 1,112                  |                    | 0   |                  | 0   |                | 0   |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  | 130,104                | 13,594             | 10  |                  | 0   | 13,594-        | 10- |
| 2007  | 5,368                  | 903                | 17  |                  | 0   | 903-           | 17- |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        |                    |     |                  |     |                |     |
| TOTAL | 178,525                | 14,661             | 8   |                  | 0   | 14,661-        | 8-  |

THREE-YEAR MOVING AVERAGES

|       |        |       |    |  |   |        |     |
|-------|--------|-------|----|--|---|--------|-----|
| 93-95 | 10,594 |       | 0  |  | 0 |        | 0   |
| 94-96 | 4,369  |       | 0  |  | 0 |        | 0   |
| 95-97 | 2,686  |       | 0  |  | 0 |        | 0   |
| 96-98 |        |       |    |  |   |        |     |
| 97-99 |        |       |    |  |   |        |     |
| 98-00 | 3,386  | 55    | 2  |  | 0 | 55-    | 2-  |
| 99-01 | 3,386  | 55    | 2  |  | 0 | 55-    | 2-  |
| 00-02 | 3,757  | 55    | 1  |  | 0 | 55-    | 1-  |
| 01-03 | 371    |       | 0  |  | 0 |        | 0   |
| 02-04 | 371    |       | 0  |  | 0 |        | 0   |
| 03-05 |        |       |    |  |   |        |     |
| 04-06 | 43,368 | 4,531 | 10 |  | 0 | 4,531- | 10- |
| 05-07 | 45,157 | 4,832 | 11 |  | 0 | 4,832- | 11- |
| 06-08 | 45,157 | 4,832 | 11 |  | 0 | 4,832- | 11- |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 07-09                      | 1,789                  | 301                          | 17  |                            | 0   | 301-                     | 17- |
| 08-10                      |                        |                              |     |                            |     |                          |     |
| 09-11                      |                        |                              |     |                            |     |                          |     |
| 10-12                      |                        |                              |     |                            |     |                          |     |
| 11-13                      |                        |                              |     |                            |     |                          |     |
| 12-14                      |                        |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      |                        |                              |     |                            |     |                          |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR     |  | COST OF |     | GROSS   |     | NET     |     |
|----------------------------|-------------|--|---------|-----|---------|-----|---------|-----|
|                            | RETIREMENTS |  | REMOVAL | PCT | SALVAGE | PCT | SALVAGE | PCT |
|                            | AMOUNT      |  | AMOUNT  |     | AMOUNT  |     | AMOUNT  |     |
| 1985                       | 617         |  |         | 0   |         | 0   |         | 0   |
| 1986                       |             |  |         |     |         |     |         |     |
| 1987                       |             |  |         |     |         |     |         |     |
| 1988                       |             |  |         |     |         |     |         |     |
| 1989                       |             |  |         |     |         |     |         |     |
| 1990                       |             |  |         |     |         |     |         |     |
| 1991                       |             |  |         |     |         |     |         |     |
| 1992                       |             |  |         |     |         |     |         |     |
| 1993                       |             |  |         |     |         |     |         |     |
| 1994                       |             |  |         |     |         |     |         |     |
| 1995                       | 1,054       |  |         | 0   |         | 0   |         | 0   |
| 1996                       |             |  |         |     |         |     |         |     |
| 1997                       |             |  |         |     |         |     |         |     |
| 1998                       |             |  |         |     |         |     |         |     |
| 1999                       |             |  |         |     |         |     |         |     |
| 2000                       |             |  |         |     |         |     |         |     |
| 2001                       |             |  |         |     |         |     |         |     |
| 2002                       | 1,520       |  |         | 0   |         | 0   |         | 0   |
| 2003                       |             |  |         |     |         |     |         |     |
| 2004                       |             |  |         |     |         |     |         |     |
| 2005                       |             |  |         |     |         |     |         |     |
| 2006                       |             |  |         |     |         |     |         |     |
| 2007                       |             |  |         |     |         |     |         |     |
| 2008                       |             |  |         |     |         |     |         |     |
| 2009                       |             |  |         |     |         |     |         |     |
| 2010                       |             |  |         |     |         |     |         |     |
| 2011                       |             |  |         |     |         |     |         |     |
| 2012                       |             |  |         |     |         |     |         |     |
| 2013                       |             |  |         |     |         |     |         |     |
| 2014                       |             |  |         |     |         |     |         |     |
| TOTAL                      | 3,191       |  |         | 0   |         | 0   |         | 0   |
| THREE-YEAR MOVING AVERAGES |             |  |         |     |         |     |         |     |
| 85-87                      | 206         |  |         | 0   |         | 0   |         | 0   |
| 86-88                      |             |  |         |     |         |     |         |     |
| 87-89                      |             |  |         |     |         |     |         |     |
| 88-90                      |             |  |         |     |         |     |         |     |
| 89-91                      |             |  |         |     |         |     |         |     |
| 90-92                      |             |  |         |     |         |     |         |     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 91-93                      |                        |                    |     |                  |     |                |     |
| 92-94                      |                        |                    |     |                  |     |                |     |
| 93-95                      | 351                    |                    | 0   |                  | 0   |                | 0   |
| 94-96                      | 351                    |                    | 0   |                  | 0   |                | 0   |
| 95-97                      | 351                    |                    | 0   |                  | 0   |                | 0   |
| 96-98                      |                        |                    |     |                  |     |                |     |
| 97-99                      |                        |                    |     |                  |     |                |     |
| 98-00                      |                        |                    |     |                  |     |                |     |
| 99-01                      |                        |                    |     |                  |     |                |     |
| 00-02                      | 507                    |                    | 0   |                  | 0   |                | 0   |
| 01-03                      | 507                    |                    | 0   |                  | 0   |                | 0   |
| 02-04                      | 507                    |                    | 0   |                  | 0   |                | 0   |
| 03-05                      |                        |                    |     |                  |     |                |     |
| 04-06                      |                        |                    |     |                  |     |                |     |
| 05-07                      |                        |                    |     |                  |     |                |     |
| 06-08                      |                        |                    |     |                  |     |                |     |
| 07-09                      |                        |                    |     |                  |     |                |     |
| 08-10                      |                        |                    |     |                  |     |                |     |
| 09-11                      |                        |                    |     |                  |     |                |     |
| 10-12                      |                        |                    |     |                  |     |                |     |
| 11-13                      |                        |                    |     |                  |     |                |     |
| 12-14                      |                        |                    |     |                  |     |                |     |

FIVE-YEAR AVERAGE

10-14

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1993  | 515                    |                    | 0   |                  | 0   |                | 0   |
| 1994  | 20,218                 |                    | 0   |                  | 0   |                | 0   |
| 1995  | 50,142                 |                    | 0   |                  | 0   |                | 0   |
| 1996  |                        |                    |     |                  |     |                |     |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  | 539                    | 266                | 49  |                  | 0   | 266-           | 49- |
| 1999  |                        |                    |     |                  |     |                |     |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  |                        |                    |     |                  |     |                |     |
| 2002  | 23                     |                    | 0   |                  | 0   |                | 0   |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  |                        |                    |     |                  |     |                |     |
| 2007  | 25,555                 | 1,857              | 7   |                  | 0   | 1,857-         | 7-  |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        |                    |     |                  |     |                |     |
| TOTAL | 96,992                 | 2,123              | 2   |                  | 0   | 2,123-         | 2-  |

THREE-YEAR MOVING AVERAGES

|       |        |     |    |  |   |      |     |
|-------|--------|-----|----|--|---|------|-----|
| 93-95 | 23,625 |     | 0  |  | 0 |      | 0   |
| 94-96 | 23,453 |     | 0  |  | 0 |      | 0   |
| 95-97 | 16,714 |     | 0  |  | 0 |      | 0   |
| 96-98 | 180    | 89  | 49 |  | 0 | 89-  | 49- |
| 97-99 | 180    | 89  | 49 |  | 0 | 89-  | 49- |
| 98-00 | 180    | 89  | 49 |  | 0 | 89-  | 49- |
| 99-01 |        |     |    |  |   |      |     |
| 00-02 | 8      |     | 0  |  | 0 |      | 0   |
| 01-03 | 8      |     | 0  |  | 0 |      | 0   |
| 02-04 | 8      |     | 0  |  | 0 |      | 0   |
| 03-05 |        |     |    |  |   |      |     |
| 04-06 |        |     |    |  |   |      |     |
| 05-07 | 8,518  | 619 | 7  |  | 0 | 619- | 7-  |
| 06-08 | 8,518  | 619 | 7  |  | 0 | 619- | 7-  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 07-09                      | 8,518                  | 619                          | 7   |                            | 0   | 619-                     | 7-  |
| 08-10                      |                        |                              |     |                            |     |                          |     |
| 09-11                      |                        |                              |     |                            |     |                          |     |
| 10-12                      |                        |                              |     |                            |     |                          |     |
| 11-13                      |                        |                              |     |                            |     |                          |     |
| 12-14                      |                        |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      |                        |                              |     |                            |     |                          |     |

## COMMON PLANT

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 2002  | 11,485                 | 1,005              | 9   |                  | 0   | 1,005-         | 9-   |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 31,596                 | 10,388             | 33  |                  | 0   | 10,388-        | 33-  |
| 2008  | 20,152                 | 24,919             | 124 |                  | 0   | 24,919-        | 124- |
| 2009  | 8,399                  | 388                | 5   |                  | 0   | 388-           | 5-   |
| 2010  | 62,747                 | 19,995             | 32  |                  | 0   | 19,995-        | 32-  |
| 2011  | 129,846                | 122,306            | 94  |                  | 0   | 122,306-       | 94-  |
| 2012  | 48,031                 | 45,571             | 95  | 2,000            | 4   | 43,571-        | 91-  |
| 2013  | 49,827                 | 13,000             | 26  | 23,923           | 48  | 10,923         | 22   |
| 2014  | 5,608                  | 5,000              | 89  |                  | 0   | 5,000-         | 89-  |
| TOTAL | 367,691                | 242,571            | 66  | 25,923           | 7   | 216,648-       | 59-  |

THREE-YEAR MOVING AVERAGES

|       |        |        |    |       |    |         |     |
|-------|--------|--------|----|-------|----|---------|-----|
| 02-04 | 3,828  | 335    | 9  |       | 0  | 335-    | 9-  |
| 03-05 |        |        |    |       |    |         |     |
| 04-06 |        |        |    |       |    |         |     |
| 05-07 | 10,532 | 3,463  | 33 |       | 0  | 3,463-  | 33- |
| 06-08 | 17,249 | 11,769 | 68 |       | 0  | 11,769- | 68- |
| 07-09 | 20,049 | 11,898 | 59 |       | 0  | 11,898- | 59- |
| 08-10 | 30,433 | 15,101 | 50 |       | 0  | 15,101- | 50- |
| 09-11 | 66,998 | 47,563 | 71 |       | 0  | 47,563- | 71- |
| 10-12 | 80,208 | 62,624 | 78 | 667   | 1  | 61,957- | 77- |
| 11-13 | 75,902 | 60,292 | 79 | 8,641 | 11 | 51,651- | 68- |
| 12-14 | 34,489 | 21,190 | 61 | 8,641 | 25 | 12,549- | 36- |

FIVE-YEAR AVERAGE

|       |        |        |    |       |   |         |     |
|-------|--------|--------|----|-------|---|---------|-----|
| 10-14 | 59,212 | 41,174 | 70 | 5,185 | 9 | 35,990- | 61- |
|-------|--------|--------|----|-------|---|---------|-----|



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNTS 392 THRU 392.05 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1980  | 183,921                | 303                | 0   | 23,541           | 13  | 23,238         | 13  |
| 1981  | 27,912                 |                    | 0   | 5,268            | 19  | 5,268          | 19  |
| 1982  | 107,084                |                    | 0   | 7,500            | 7   | 7,500          | 7   |
| 1983  | 29,787                 |                    | 0   | 3,450            | 12  | 3,450          | 12  |
| 1984  | 108,526                |                    | 0   | 8,455            | 8   | 8,455          | 8   |
| 1985  | 28,267                 |                    | 0   | 3,704            | 13  | 3,704          | 13  |
| 1986  | 135,724                |                    | 0   | 13,804           | 10  | 13,804         | 10  |
| 1987  | 101,082                |                    | 0   | 21,190           | 21  | 21,190         | 21  |
| 1988  | 192,018                |                    | 0   | 31,707           | 17  | 31,707         | 17  |
| 1989  | 228,016                |                    | 0   | 45,106           | 20  | 45,106         | 20  |
| 1990  | 287,359                |                    | 0   | 66,684           | 23  | 66,684         | 23  |
| 1991  | 182,408                |                    | 0   | 39,100           | 21  | 39,100         | 21  |
| 1992  | 472,429                |                    | 0   | 122,619          | 26  | 122,619        | 26  |
| 1993  | 307,976                | 384                | 0   | 58,400           | 19  | 58,016         | 19  |
| 1994  | 409,643                | 1,338              | 0   | 172,171          | 42  | 170,833        | 42  |
| 1995  | 418,088                |                    | 0   | 143,419          | 34  | 143,419        | 34  |
| 1996  | 205,603                |                    | 0   | 67,767           | 33  | 67,767         | 33  |
| 1997  | 146,566                |                    | 0   | 54,250           | 37  | 54,250         | 37  |
| 1998  | 53,930                 |                    | 0   | 4,000            | 7   | 4,000          | 7   |
| 1999  | 12,378                 |                    | 0   |                  | 0   |                | 0   |
| 2000  | 41,672                 |                    | 0   | 10,500           | 25  | 10,500         | 25  |
| 2001  | 8,959                  |                    | 0   |                  | 0   |                | 0   |
| 2002  | 26,743                 |                    | 0   |                  | 0   |                | 0   |
| 2003  | 437,470                |                    | 0   | 1,976            | 0   | 1,976          | 0   |
| 2004  | 16,178                 |                    | 0   | 4,303            | 27  | 4,303          | 27  |
| 2005  | 352,433                |                    | 0   | 52,464           | 15  | 52,464         | 15  |
| 2006  | 10,483                 |                    | 0   | 410              | 4   | 410            | 4   |
| 2007  | 144,672                |                    | 0   | 17,585           | 12  | 17,585         | 12  |
| 2008  | 154,937                |                    | 0   | 12,930           | 8   | 12,930         | 8   |
| 2009  | 513,182                |                    | 0   | 5,496            | 1   | 5,496          | 1   |
| 2010  | 201,470                |                    | 0   | 49,360           | 24  | 49,360         | 24  |
| 2011  | 361,730                |                    | 0   | 93,870           | 26  | 93,870         | 26  |
| 2012  | 586,366                |                    | 0   | 29,940           | 5   | 29,940         | 5   |
| 2013  | 452,667                |                    | 0   | 116,660          | 26  | 116,660        | 26  |
| 2014  | 841,268                |                    | 0   | 164,925          | 20  | 164,925        | 20  |
| TOTAL | 7,788,947              | 2,025              | 0   | 1,452,554        | 19  | 1,450,529      | 19  |

THREE-YEAR MOVING AVERAGES

|       |         |     |   |        |    |        |    |
|-------|---------|-----|---|--------|----|--------|----|
| 80-82 | 106,306 | 101 | 0 | 12,103 | 11 | 12,002 | 11 |
|-------|---------|-----|---|--------|----|--------|----|

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNTS 392 THRU 392.05 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 81-83                      | 54,928                 |                              | 0   | 5,406                      | 10  | 5,406                    | 10  |
| 82-84                      | 81,799                 |                              | 0   | 6,468                      | 8   | 6,468                    | 8   |
| 83-85                      | 55,527                 |                              | 0   | 5,203                      | 9   | 5,203                    | 9   |
| 84-86                      | 90,839                 |                              | 0   | 8,654                      | 10  | 8,654                    | 10  |
| 85-87                      | 88,358                 |                              | 0   | 12,899                     | 15  | 12,899                   | 15  |
| 86-88                      | 142,941                |                              | 0   | 22,234                     | 16  | 22,234                   | 16  |
| 87-89                      | 173,705                |                              | 0   | 32,668                     | 19  | 32,668                   | 19  |
| 88-90                      | 235,798                |                              | 0   | 47,832                     | 20  | 47,832                   | 20  |
| 89-91                      | 232,594                |                              | 0   | 50,297                     | 22  | 50,297                   | 22  |
| 90-92                      | 314,065                |                              | 0   | 76,134                     | 24  | 76,134                   | 24  |
| 91-93                      | 320,938                | 128                          | 0   | 73,373                     | 23  | 73,245                   | 23  |
| 92-94                      | 396,683                | 574                          | 0   | 117,730                    | 30  | 117,156                  | 30  |
| 93-95                      | 378,569                | 574                          | 0   | 124,663                    | 33  | 124,089                  | 33  |
| 94-96                      | 344,445                | 446                          | 0   | 127,786                    | 37  | 127,340                  | 37  |
| 95-97                      | 256,752                |                              | 0   | 88,479                     | 34  | 88,479                   | 34  |
| 96-98                      | 135,366                |                              | 0   | 42,006                     | 31  | 42,006                   | 31  |
| 97-99                      | 70,958                 |                              | 0   | 19,417                     | 27  | 19,417                   | 27  |
| 98-00                      | 35,993                 |                              | 0   | 4,833                      | 13  | 4,833                    | 13  |
| 99-01                      | 21,003                 |                              | 0   | 3,500                      | 17  | 3,500                    | 17  |
| 00-02                      | 25,791                 |                              | 0   | 3,500                      | 14  | 3,500                    | 14  |
| 01-03                      | 157,724                |                              | 0   | 659                        | 0   | 659                      | 0   |
| 02-04                      | 160,130                |                              | 0   | 2,093                      | 1   | 2,093                    | 1   |
| 03-05                      | 268,694                |                              | 0   | 19,581                     | 7   | 19,581                   | 7   |
| 04-06                      | 126,365                |                              | 0   | 19,059                     | 15  | 19,059                   | 15  |
| 05-07                      | 169,196                |                              | 0   | 23,486                     | 14  | 23,486                   | 14  |
| 06-08                      | 103,364                |                              | 0   | 10,308                     | 10  | 10,308                   | 10  |
| 07-09                      | 270,930                |                              | 0   | 12,004                     | 4   | 12,004                   | 4   |
| 08-10                      | 289,863                |                              | 0   | 22,595                     | 8   | 22,595                   | 8   |
| 09-11                      | 358,794                |                              | 0   | 49,575                     | 14  | 49,575                   | 14  |
| 10-12                      | 383,189                |                              | 0   | 57,723                     | 15  | 57,723                   | 15  |
| 11-13                      | 466,921                |                              | 0   | 80,157                     | 17  | 80,157                   | 17  |
| 12-14                      | 626,767                |                              | 0   | 103,842                    | 17  | 103,842                  | 17  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      | 488,700                |                              | 0   | 90,951                     | 19  | 90,951                   | 19  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1983  | 15,296                 |                    | 0   | 13,140           | 86  | 13,140         | 86  |
| 1984  | 27,254                 |                    | 0   | 7,822            | 29  | 7,822          | 29  |
| 1985  | 11,042                 |                    | 0   | 4,100            | 37  | 4,100          | 37  |
| 1986  | 2,164                  |                    | 0   | 450              | 21  | 450            | 21  |
| 1987  | 42,930                 |                    | 0   | 5,710            | 13  | 5,710          | 13  |
| 1988  | 109,366                |                    | 0   | 7,861            | 7   | 7,861          | 7   |
| 1989  |                        |                    |     |                  |     |                |     |
| 1990  | 88,068                 |                    | 0   | 12,900           | 15  | 12,900         | 15  |
| 1991  |                        |                    |     |                  |     |                |     |
| 1992  | 29,944                 |                    | 0   | 5,900            | 20  | 5,900          | 20  |
| 1993  | 108,892                |                    | 0   | 15,000           | 14  | 15,000         | 14  |
| 1994  | 68,732                 |                    | 0   | 8,000            | 12  | 8,000          | 12  |
| 1995  |                        |                    |     |                  |     |                |     |
| 1996  | 96,338                 |                    | 0   | 25,365           | 26  | 25,365         | 26  |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  |                        |                    |     |                  |     |                |     |
| 1999  | 3,920                  |                    | 0   | 450              | 11  | 450            | 11  |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  |                        |                    |     |                  |     |                |     |
| 2002  |                        |                    |     |                  |     |                |     |
| 2003  | 309,216                |                    | 0   |                  | 0   |                | 0   |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  | 92,430                 |                    | 0   | 6,850            | 7   | 6,850          | 7   |
| 2006  |                        |                    |     |                  |     |                |     |
| 2007  |                        |                    |     |                  |     |                |     |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  | 421,346                |                    | 0   |                  | 0   |                | 0   |
| 2010  | 236,686                |                    | 0   | 15,000           | 6   | 15,000         | 6   |
| 2011  | 108,098                |                    | 0   | 10,800           | 10  | 10,800         | 10  |
| 2012  | 55,223                 |                    | 0   | 20,820           | 38  | 20,820         | 38  |
| 2013  | 18,441                 |                    | 0   |                  | 0   |                | 0   |
| 2014  | 50,742                 |                    | 0   | 18,290           | 36  | 18,290         | 36  |
| TOTAL | 1,896,128              |                    | 0   | 178,458          | 9   | 178,458        | 9   |

THREE-YEAR MOVING AVERAGES

|       |        |  |   |       |    |       |    |
|-------|--------|--|---|-------|----|-------|----|
| 83-85 | 17,864 |  | 0 | 8,354 | 47 | 8,354 | 47 |
| 84-86 | 13,487 |  | 0 | 4,124 | 31 | 4,124 | 31 |
| 85-87 | 18,712 |  | 0 | 3,420 | 18 | 3,420 | 18 |
| 86-88 | 51,487 |  | 0 | 4,674 | 9  | 4,674 | 9  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 87-89                      | 50,765                 |                              | 0   | 4,524                      | 9   | 4,524                    | 9   |
| 88-90                      | 65,811                 |                              | 0   | 6,920                      | 11  | 6,920                    | 11  |
| 89-91                      | 29,356                 |                              | 0   | 4,300                      | 15  | 4,300                    | 15  |
| 90-92                      | 39,337                 |                              | 0   | 6,267                      | 16  | 6,267                    | 16  |
| 91-93                      | 46,279                 |                              | 0   | 6,967                      | 15  | 6,967                    | 15  |
| 92-94                      | 69,189                 |                              | 0   | 9,633                      | 14  | 9,633                    | 14  |
| 93-95                      | 59,208                 |                              | 0   | 7,667                      | 13  | 7,667                    | 13  |
| 94-96                      | 55,023                 |                              | 0   | 11,122                     | 20  | 11,122                   | 20  |
| 95-97                      | 32,113                 |                              | 0   | 8,455                      | 26  | 8,455                    | 26  |
| 96-98                      | 32,113                 |                              | 0   | 8,455                      | 26  | 8,455                    | 26  |
| 97-99                      | 1,307                  |                              | 0   | 150                        | 11  | 150                      | 11  |
| 98-00                      | 1,307                  |                              | 0   | 150                        | 11  | 150                      | 11  |
| 99-01                      | 1,307                  |                              | 0   | 150                        | 11  | 150                      | 11  |
| 00-02                      |                        |                              |     |                            |     |                          |     |
| 01-03                      | 103,072                |                              | 0   |                            | 0   |                          | 0   |
| 02-04                      | 103,072                |                              | 0   |                            | 0   |                          | 0   |
| 03-05                      | 133,882                |                              | 0   | 2,283                      | 2   | 2,283                    | 2   |
| 04-06                      | 30,810                 |                              | 0   | 2,283                      | 7   | 2,283                    | 7   |
| 05-07                      | 30,810                 |                              | 0   | 2,283                      | 7   | 2,283                    | 7   |
| 06-08                      |                        |                              |     |                            |     |                          |     |
| 07-09                      | 140,449                |                              | 0   |                            | 0   |                          | 0   |
| 08-10                      | 219,344                |                              | 0   | 5,000                      | 2   | 5,000                    | 2   |
| 09-11                      | 255,377                |                              | 0   | 8,600                      | 3   | 8,600                    | 3   |
| 10-12                      | 133,336                |                              | 0   | 15,540                     | 12  | 15,540                   | 12  |
| 11-13                      | 60,587                 |                              | 0   | 10,540                     | 17  | 10,540                   | 17  |
| 12-14                      | 41,469                 |                              | 0   | 13,037                     | 31  | 13,037                   | 31  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 10-14                      | 93,838                 |                              | 0   | 12,982                     | 14  | 12,982                   | 14  |

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

## ELECTRIC PLANT

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -11             |                         |                              |                               |                                |                     |                          |
| 1980                                  | 2,924,383.02            | 1,825,847                    | 1,608,790                     | 1,637,275                      | 23.67               | 69,171                   |
| 1981                                  | 14,395.17               | 8,876                        | 7,821                         | 8,158                          | 23.71               | 344                      |
| 1983                                  | 62,553.04               | 37,538                       | 33,075                        | 36,358                         | 23.80               | 1,528                    |
| 1984                                  | 2,185.40                | 1,293                        | 1,139                         | 1,287                          | 23.84               | 54                       |
| 1986                                  | 5,285.92                | 3,029                        | 2,669                         | 3,198                          | 23.92               | 134                      |
| 1988                                  | 162.36                  | 90                           | 79                            | 101                            | 24.00               | 4                        |
| 1989                                  | 2,529.59                | 1,373                        | 1,210                         | 1,598                          | 24.03               | 67                       |
| 1991                                  | 70,563.04               | 36,747                       | 32,379                        | 45,946                         | 24.10               | 1,906                    |
| 1992                                  | 83,905.15               | 42,724                       | 37,645                        | 55,490                         | 24.13               | 2,300                    |
| 1993                                  | 153,668.97              | 76,357                       | 67,280                        | 103,293                        | 24.16               | 4,275                    |
| 1994                                  | 138,138.08              | 66,838                       | 58,892                        | 94,441                         | 24.20               | 3,903                    |
| 1995                                  | 54,557.84               | 25,672                       | 22,620                        | 37,939                         | 24.23               | 1,566                    |
| 1996                                  | 146,967.52              | 67,138                       | 59,157                        | 103,977                        | 24.25               | 4,288                    |
| 1997                                  | 6,606.50                | 2,922                        | 2,575                         | 4,759                          | 24.28               | 196                      |
| 1999                                  | 29,549.84               | 12,133                       | 10,691                        | 22,110                         | 24.34               | 908                      |
| 2000                                  | 11,751.04               | 4,631                        | 4,080                         | 8,963                          | 24.36               | 368                      |
| 2002                                  | 22,628.66               | 8,089                        | 7,127                         | 17,990                         | 24.42               | 737                      |
| 2003                                  | 51,247.96               | 17,310                       | 15,252                        | 41,633                         | 24.44               | 1,703                    |
| 2004                                  | 853.83                  | 271                          | 239                           | 709                            | 24.46               | 29                       |
| 2005                                  | 46,042.50               | 13,578                       | 11,964                        | 39,143                         | 24.49               | 1,598                    |
| 2006                                  | 12,399.99               | 3,371                        | 2,970                         | 10,794                         | 24.51               | 440                      |
| 2007                                  | 9,111.37                | 2,253                        | 1,985                         | 8,128                          | 24.53               | 331                      |
| 2008                                  | 27,529.36               | 6,090                        | 5,366                         | 25,192                         | 24.55               | 1,026                    |
| 2009                                  | 633,793.86              | 122,256                      | 107,722                       | 595,789                        | 24.58               | 24,239                   |
| 2010                                  | 29,215.91               | 4,768                        | 4,201                         | 28,228                         | 24.60               | 1,147                    |
| 2011                                  | 178,524.92              | 23,421                       | 20,637                        | 177,526                        | 24.62               | 7,211                    |
| 2012                                  | 33,758.42               | 3,275                        | 2,886                         | 34,586                         | 24.64               | 1,404                    |
|                                       | 4,752,309.26            | 2,417,890                    | 2,130,451                     | 3,144,612                      |                     | 130,877                  |

IATAN COMMON

INTERIM SURVIVOR CURVE.. IOWA 85-R1.5

PROBABLE RETIREMENT YEAR.. 6-2040

NET SALVAGE PERCENT.. -11

|      |              |           |           |           |       |         |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 2009 | 6,413,577.29 | 1,237,152 | 1,090,079 | 6,028,992 | 24.58 | 245,280 |
| 2010 | 593,250.46   | 96,814    | 85,305    | 573,203   | 24.60 | 23,301  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -11             |                         |                              |                               |                                |                     |                          |
| 2011                                  | 865,475.20              | 113,542                      | 100,044                       | 860,633                        | 24.62               | 34,957                   |
| 2012                                  | 47,703.54               | 4,628                        | 4,078                         | 48,873                         | 24.64               | 1,983                    |
| 2013                                  | 54,266.09               | 3,280                        | 2,890                         | 57,345                         | 24.66               | 2,325                    |
|                                       | 7,974,272.58            | 1,455,416                    | 1,282,396                     | 7,569,047                      |                     | 307,846                  |
| LAKE ROAD BOILER 1                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1962                                  | 1,358.16                | 1,015                        | 894                           | 545                            | 18.67               | 29                       |
| 2011                                  | 7,343.50                | 1,116                        | 984                           | 6,801                          | 19.95               | 341                      |
|                                       | 8,701.66                | 2,131                        | 1,878                         | 7,346                          |                     | 370                      |
| LAKE ROAD BOILER 2                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1962                                  | 3,016.19                | 2,254                        | 1,986                         | 1,211                          | 18.67               | 65                       |
| 2013                                  | 31,662.58               | 2,242                        | 1,976                         | 31,587                         | 19.98               | 1,581                    |
|                                       | 34,678.77               | 4,496                        | 3,962                         | 32,797                         |                     | 1,646                    |
| LAKE ROAD BOILER 3                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8              |                         |                              |                               |                                |                     |                          |
| 1951                                  | 8,657.34                | 6,935                        | 6,111                         | 3,239                          | 18.04               | 180                      |
|                                       | 8,657.34                | 6,935                        | 6,111                         | 3,239                          |                     | 180                      |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD BOILER 4                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 69,709.90               | 56,056                       | 49,392                        | 25,894                         | 17.98               | 1,440                    |
| 1952                                  | 437.45                  | 349                          | 308                           | 165                            | 18.11               | 9                        |
| 1958                                  | 13,524.96               | 10,508                       | 9,259                         | 5,348                          | 18.46               | 290                      |
| 1959                                  | 299.69                  | 232                          | 204                           | 119                            | 18.52               | 6                        |
| 1964                                  | 2,357.70                | 1,775                        | 1,564                         | 982                            | 18.77               | 52                       |
| 1965                                  | 2,158.87                | 1,616                        | 1,424                         | 908                            | 18.81               | 48                       |
| 1982                                  | 6,069.87                | 3,939                        | 3,471                         | 3,085                          | 19.42               | 159                      |
| 1986                                  | 10,387.17               | 6,395                        | 5,635                         | 5,583                          | 19.52               | 286                      |
| 1991                                  | 2,925.12                | 1,654                        | 1,457                         | 1,702                          | 19.63               | 87                       |
| 1992                                  | 1,719.99                | 953                          | 840                           | 1,018                          | 19.65               | 52                       |
| 1996                                  | 4,509.40                | 2,267                        | 1,998                         | 2,873                          | 19.72               | 146                      |
|                                       | 114,100.12              | 85,744                       | 75,551                        | 47,677                         |                     | 2,575                    |

LAKE ROAD BOILER 5  
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

|      |              |         |         |           |       |        |
|------|--------------|---------|---------|-----------|-------|--------|
| 1957 | 26,119.51    | 20,010  | 17,631  | 10,055    | 18.41 | 546    |
| 1958 | 39,378.29    | 30,029  | 26,459  | 15,282    | 18.46 | 828    |
| 1978 | 25,445.01    | 16,924  | 14,912  | 12,060    | 19.30 | 625    |
| 1979 | 1,504.35     | 991     | 873     | 721       | 19.33 | 37     |
| 1988 | 5,449.45     | 3,193   | 2,813   | 2,963     | 19.56 | 151    |
| 1991 | 3,987.37     | 2,213   | 1,950   | 2,277     | 19.63 | 116    |
| 1996 | 13,186.54    | 6,506   | 5,733   | 8,245     | 19.72 | 418    |
| 1998 | 1,667.76     | 773     | 681     | 1,087     | 19.76 | 55     |
| 1999 | 739.27       | 331     | 292     | 492       | 19.78 | 25     |
| 2012 | 22,202.21    | 2,517   | 2,218   | 21,317    | 19.96 | 1,068  |
| 2014 | 1,502,727.96 | 37,353  | 32,913  | 1,559,979 | 19.99 | 78,038 |
|      | 1,642,407.72 | 120,840 | 106,475 | 1,634,477 |       | 81,907 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD BOILER 8                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5              |                         |                              |                               |                                |                     |                          |
| 2010                                  | 395,246.94              | 73,336                       | 64,618                        | 350,392                        | 19.94               | 17,572                   |
| 2011                                  | 24,204.72               | 3,645                        | 3,212                         | 22,203                         | 19.95               | 1,113                    |
| 2014                                  | 24,050.05               | 592                          | 522                           | 24,731                         | 19.99               | 1,237                    |
|                                       | 443,501.71              | 77,573                       | 68,351                        | 397,326                        |                     | 19,922                   |
| LAKE ROAD COMMON BOILERS              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5              |                         |                              |                               |                                |                     |                          |
| 1994                                  | 12,577.53               | 6,475                        | 5,705                         | 7,501                          | 19.69               | 381                      |
| 1995                                  | 700.22                  | 352                          | 310                           | 425                            | 19.71               | 22                       |
| 1996                                  | 2,612.78                | 1,277                        | 1,125                         | 1,618                          | 19.72               | 82                       |
| 1998                                  | 1,743.91                | 801                          | 706                           | 1,125                          | 19.76               | 57                       |
| 2003                                  | 17,144.42               | 6,353                        | 5,598                         | 12,404                         | 19.84               | 625                      |
| 2004                                  | 100,220.20              | 35,018                       | 30,855                        | 74,376                         | 19.85               | 3,747                    |
| 2011                                  | 363,260.89              | 54,700                       | 48,197                        | 333,227                        | 19.95               | 16,703                   |
| 2012                                  | 435,494.48              | 48,900                       | 43,087                        | 414,182                        | 19.96               | 20,751                   |
| 2013                                  | 1,516,813.44            | 106,373                      | 93,727                        | 1,498,927                      | 19.98               | 75,021                   |
| 2014                                  | 124,220.57              | 3,059                        | 2,695                         | 127,736                        | 19.99               | 6,390                    |
|                                       | 2,574,788.44            | 263,308                      | 232,006                       | 2,471,522                      |                     | 123,779                  |
| LAKE ROAD UNIT 1                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 504,099.57              | 401,611                      | 353,867                       | 185,519                        | 17.98               | 10,318                   |
| 1958                                  | 10,054.70               | 7,740                        | 6,820                         | 3,939                          | 18.46               | 213                      |
| 1962                                  | 1,704.16                | 1,285                        | 1,132                         | 691                            | 18.67               | 37                       |
| 1982                                  | 1,789.05                | 1,150                        | 1,013                         | 901                            | 19.42               | 46                       |
| 1986                                  | 31,728.82               | 19,353                       | 17,052                        | 16,898                         | 19.52               | 866                      |
| 1988                                  | 10,933.73               | 6,467                        | 5,698                         | 6,001                          | 19.56               | 307                      |
| 1996                                  | 86,328.44               | 42,993                       | 37,882                        | 54,489                         | 19.72               | 2,763                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 1                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7              |                         |                              |                               |                                |                     |                          |
| 1997                                  | 2,639.08                | 1,276                        | 1,124                         | 1,700                          | 19.74               | 86                       |
| 1999                                  | 67,356.01               | 30,449                       | 26,829                        | 45,242                         | 19.78               | 2,287                    |
| 2004                                  | 139,515.40              | 49,676                       | 43,770                        | 105,511                        | 19.85               | 5,315                    |
|                                       | 856,148.96              | 562,000                      | 495,189                       | 420,890                        |                     | 22,238                   |
| LAKE ROAD UNIT 2                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 4,503.41                | 3,588                        | 3,161                         | 1,657                          | 17.98               | 92                       |
| 1953                                  | 562.23                  | 443                          | 390                           | 211                            | 18.17               | 12                       |
| 1958                                  | 477,915.90              | 367,885                      | 324,151                       | 187,219                        | 18.46               | 10,142                   |
| 1964                                  | 8,750.71                | 6,526                        | 5,750                         | 3,613                          | 18.77               | 192                      |
| 1973                                  | 1,248.00                | 876                          | 772                           | 563                            | 19.13               | 29                       |
| 1981                                  | 25,691.16               | 16,711                       | 14,724                        | 12,765                         | 19.39               | 658                      |
| 1986                                  | 33,904.58               | 20,680                       | 18,222                        | 18,056                         | 19.52               | 925                      |
| 1987                                  | 2,027.00                | 1,218                        | 1,073                         | 1,096                          | 19.54               | 56                       |
| 1990                                  | 117,601.36              | 67,165                       | 59,180                        | 66,653                         | 19.61               | 3,399                    |
| 1991                                  | 54,164.39               | 30,349                       | 26,741                        | 31,215                         | 19.63               | 1,590                    |
| 1993                                  | 22,306.98               | 11,983                       | 10,558                        | 13,310                         | 19.67               | 677                      |
| 1995                                  | 78,923.13               | 40,380                       | 35,580                        | 48,868                         | 19.71               | 2,479                    |
| 1996                                  | 84,592.69               | 42,129                       | 37,121                        | 53,394                         | 19.72               | 2,708                    |
| 1997                                  | 31,737.45               | 15,348                       | 13,523                        | 20,436                         | 19.74               | 1,035                    |
| 1999                                  | 39,237.96               | 17,738                       | 15,629                        | 26,355                         | 19.78               | 1,332                    |
| 2004                                  | 137,930.55              | 49,112                       | 43,274                        | 104,312                        | 19.85               | 5,255                    |
|                                       | 1,121,097.50            | 692,131                      | 609,850                       | 589,724                        |                     | 30,581                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 3                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7              |                         |                              |                               |                                |                     |                          |
| 1962                                  | 220,427.94              | 166,249                      | 146,485                       | 89,373                         | 18.67               | 4,787                    |
| 1984                                  | 387.27                  | 243                          | 214                           | 200                            | 19.47               | 10                       |
| 1986                                  | 2,024.88                | 1,235                        | 1,088                         | 1,078                          | 19.52               | 55                       |
| 2004                                  | 138,495.48              | 49,313                       | 43,451                        | 104,740                        | 19.85               | 5,277                    |
|                                       | 361,335.57              | 217,040                      | 191,238                       | 195,391                        |                     | 10,129                   |
| LAKE ROAD UNIT 4                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 48,622.83               | 46,169                       | 40,680                        | 9,887                          | 5.33                | 1,855                    |
| 1964                                  | 25,563.85               | 23,778                       | 20,951                        | 5,635                          | 5.39                | 1,045                    |
| 1965                                  | 9,969.04                | 9,255                        | 8,155                         | 2,213                          | 5.39                | 411                      |
| 1967                                  | 1,251,559.15            | 1,157,142                    | 1,019,581                     | 282,041                        | 5.40                | 52,230                   |
| 1968                                  | 2,456.16                | 2,266                        | 1,997                         | 558                            | 5.40                | 103                      |
| 1979                                  | 44,165.75               | 39,488                       | 34,794                        | 11,139                         | 5.42                | 2,055                    |
| 1981                                  | 18,430.38               | 16,346                       | 14,403                        | 4,765                          | 5.43                | 878                      |
| 1982                                  | 28,238.87               | 24,941                       | 21,976                        | 7,392                          | 5.43                | 1,361                    |
| 1983                                  | 1,715.17                | 1,508                        | 1,329                         | 455                            | 5.43                | 84                       |
| 1985                                  | 42,940.79               | 37,387                       | 32,942                        | 11,716                         | 5.43                | 2,158                    |
| 1986                                  | 8,063.56                | 6,981                        | 6,151                         | 2,235                          | 5.44                | 411                      |
| 1989                                  | 14,493.64               | 12,317                       | 10,853                        | 4,221                          | 5.44                | 776                      |
| 1992                                  | 32,621.48               | 27,091                       | 23,870                        | 10,056                         | 5.44                | 1,849                    |
| 1993                                  | 86,873.09               | 71,468                       | 62,972                        | 27,376                         | 5.45                | 5,023                    |
| 1994                                  | 669,070.17              | 545,046                      | 480,251                       | 215,582                        | 5.45                | 39,556                   |
| 1995                                  | 1,077.48                | 868                          | 765                           | 356                            | 5.45                | 65                       |
| 1996                                  | 7,538.64                | 6,006                        | 5,292                         | 2,548                          | 5.45                | 468                      |
| 1997                                  | 30,031.23               | 23,616                       | 20,809                        | 10,424                         | 5.45                | 1,913                    |
| 1998                                  | 70,355.61               | 54,544                       | 48,060                        | 25,110                         | 5.45                | 4,607                    |
| 1999                                  | 8,417.78                | 6,424                        | 5,660                         | 3,094                          | 5.45                | 568                      |
| 2003                                  | 212,101.67              | 148,293                      | 130,664                       | 89,922                         | 5.46                | 16,469                   |
| 2008                                  | 12,678.90               | 7,105                        | 6,260                         | 6,926                          | 5.46                | 1,268                    |
| 2011                                  | 165,331.67              | 66,579                       | 58,664                        | 113,281                        | 5.46                | 20,747                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 4                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4              |                         |                              |                               |                                |                     |                          |
| 2012                                  | 57,728.61               | 18,624                       | 16,410                        | 43,628                         | 5.47                | 7,976                    |
| 2013                                  | 99,785.95               | 22,099                       | 19,472                        | 84,306                         | 5.47                | 15,412                   |
| 2014                                  | 11,267.33               | 963                          | 849                           | 10,870                         | 5.47                | 1,987                    |
|                                       | 2,961,098.80            | 2,376,304                    | 2,093,809                     | 985,734                        |                     | 181,275                  |
| LAKE ROAD COMMON                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 43,292.73               | 34,169                       | 30,107                        | 15,783                         | 17.98               | 878                      |
| 1953                                  | 5,559.15                | 4,335                        | 3,820                         | 2,073                          | 18.17               | 114                      |
| 1957                                  | 21,780.61               | 16,686                       | 14,702                        | 8,385                          | 18.41               | 455                      |
| 1958                                  | 13,696.68               | 10,445                       | 9,203                         | 5,315                          | 18.46               | 288                      |
| 1962                                  | 741.60                  | 554                          | 488                           | 298                            | 18.67               | 16                       |
| 1964                                  | 1,848.80                | 1,366                        | 1,204                         | 756                            | 18.77               | 40                       |
| 1967                                  | 38,923.84               | 28,241                       | 24,884                        | 16,376                         | 18.90               | 866                      |
| 1969                                  | 1,889.53                | 1,353                        | 1,192                         | 811                            | 18.98               | 43                       |
| 1973                                  | 34,825.43               | 24,214                       | 21,335                        | 15,580                         | 19.13               | 814                      |
| 1976                                  | 39,709.87               | 26,910                       | 23,711                        | 18,382                         | 19.24               | 955                      |
| 1977                                  | 274.30                  | 184                          | 162                           | 129                            | 19.27               | 7                        |
| 1979                                  | 199,497.20              | 131,363                      | 115,747                       | 95,720                         | 19.33               | 4,952                    |
| 1980                                  | 66,855.25               | 43,558                       | 38,380                        | 32,487                         | 19.36               | 1,678                    |
| 1981                                  | 210,961.53              | 135,936                      | 119,776                       | 103,843                        | 19.39               | 5,355                    |
| 1983                                  | 20,333.59               | 12,797                       | 11,276                        | 10,278                         | 19.44               | 529                      |
| 1985                                  | 116,402.95              | 71,357                       | 62,874                        | 60,513                         | 19.49               | 3,105                    |
| 1986                                  | 26,204.11               | 15,834                       | 13,952                        | 13,825                         | 19.52               | 708                      |
| 1987                                  | 106,685.90              | 63,520                       | 55,969                        | 57,118                         | 19.54               | 2,923                    |
| 1988                                  | 80,241.25               | 47,020                       | 41,430                        | 43,625                         | 19.56               | 2,230                    |
| 1989                                  | 51,508.17               | 29,667                       | 26,140                        | 28,458                         | 19.59               | 1,453                    |
| 1990                                  | 24,782.01               | 14,021                       | 12,354                        | 13,915                         | 19.61               | 710                      |
| 1991                                  | 66,708.31               | 37,028                       | 32,626                        | 38,085                         | 19.63               | 1,940                    |
| 1992                                  | 469,804.35              | 255,535                      | 225,157                       | 272,836                        | 19.65               | 13,885                   |
| 1993                                  | 84,472.37               | 44,952                       | 39,608                        | 49,933                         | 19.67               | 2,539                    |
| 1994                                  | 110,188.20              | 57,266                       | 50,458                        | 66,341                         | 19.69               | 3,369                    |
| 1995                                  | 2,113,935.20            | 1,071,447                    | 944,073                       | 1,296,698                      | 19.71               | 65,789                   |
| 1996                                  | 220,417.54              | 108,747                      | 95,819                        | 137,823                        | 19.72               | 6,989                    |
| 1997                                  | 484,056.17              | 231,906                      | 204,337                       | 308,763                        | 19.74               | 15,641                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 1998   | 993,536.78              | 460,774                      | 405,997                       | 647,152                        | 19.76               | 32,751                   |
| 1999   | 230,628.23              | 103,282                      | 91,004                        | 153,462                        | 19.78               | 7,758                    |
| 2000   | 100,816.31              | 43,451                       | 38,286                        | 68,580                         | 19.79               | 3,465                    |
| 2001   | 24,288.93               | 10,034                       | 8,841                         | 16,905                         | 19.81               | 853                      |
| 2002   | 5,560.55                | 2,193                        | 1,932                         | 3,962                          | 19.82               | 200                      |
| 2003   | 176,502.95              | 66,025                       | 58,176                        | 128,917                        | 19.84               | 6,498                    |
| 2004   | 143,078.85              | 50,469                       | 44,469                        | 107,194                        | 19.85               | 5,400                    |
| 2005   | 441,290.08              | 145,490                      | 128,194                       | 339,573                        | 19.87               | 17,090                   |
| 2006   | 367,360.25              | 112,136                      | 98,805                        | 290,597                        | 19.88               | 14,618                   |
| 2007   | 1,617,105.64            | 450,748                      | 397,163                       | 1,316,969                      | 19.90               | 66,179                   |
| 2009   | 98,406.22               | 21,691                       | 19,112                        | 85,198                         | 19.92               | 4,277                    |
| 2010   | 191,190.65              | 35,812                       | 31,555                        | 171,107                        | 19.94               | 8,581                    |
| 2011   | 375,380.33              | 57,063                       | 50,279                        | 347,624                        | 19.95               | 17,425                   |
| 2012   | 343,362.72              | 38,922                       | 34,295                        | 329,670                        | 19.96               | 16,517                   |
|  | 9,764,105.13            | 4,118,501                    | 3,628,894                     | 6,721,057                      |                     | 339,883                  |
|  | 32,617,203.56           | 12,400,309                   | 10,926,161                    | 24,220,839                     |                     | 1,253,208                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.3 3.84                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1                        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -12           |                         |                              |                               |                                |                     |                          |
| 1980                                | 27,087,683.70           | 17,078,286                   | 16,572,931                    | 13,765,275                     | 21.01               | 655,177                  |
| 1981                                | 427,895.48              | 266,569                      | 258,681                       | 220,562                        | 21.11               | 10,448                   |
| 1982                                | 34,576.61               | 21,277                       | 20,647                        | 18,078                         | 21.20               | 853                      |
| 1983                                | 104,748.84              | 63,628                       | 61,745                        | 55,573                         | 21.29               | 2,610                    |
| 1984                                | 13,243.02               | 7,936                        | 7,701                         | 7,131                          | 21.38               | 334                      |
| 1985                                | 73,994.99               | 43,726                       | 42,432                        | 40,442                         | 21.46               | 1,885                    |
| 1986                                | 34,957.01               | 20,344                       | 19,742                        | 19,410                         | 21.55               | 901                      |
| 1987                                | 44,694.99               | 25,600                       | 24,842                        | 25,216                         | 21.64               | 1,165                    |
| 1988                                | 11,212.91               | 6,314                        | 6,127                         | 6,431                          | 21.73               | 296                      |
| 1989                                | 120,243.26              | 66,524                       | 64,556                        | 70,117                         | 21.81               | 3,215                    |
| 1990                                | 66,758.05               | 36,241                       | 35,169                        | 39,600                         | 21.90               | 1,808                    |
| 1991                                | 401,468.23              | 213,491                      | 207,174                       | 242,471                        | 21.99               | 11,026                   |
| 1992                                | 417,825.90              | 217,529                      | 211,092                       | 256,873                        | 22.07               | 11,639                   |
| 1993                                | 218,651.69              | 111,227                      | 107,936                       | 136,954                        | 22.16               | 6,180                    |
| 1994                                | 160,493.81              | 79,614                       | 77,258                        | 102,495                        | 22.25               | 4,607                    |
| 1995                                | 47,704.73               | 23,056                       | 22,374                        | 31,056                         | 22.33               | 1,391                    |
| 1996                                | 502,663.65              | 235,986                      | 229,003                       | 333,980                        | 22.42               | 14,897                   |
| 1997                                | 77,765.36               | 35,404                       | 34,356                        | 52,741                         | 22.50               | 2,344                    |
| 1999                                | 29,824.42               | 12,653                       | 12,279                        | 21,125                         | 22.68               | 931                      |
| 2001                                | 156,376.82              | 60,995                       | 59,190                        | 115,952                        | 22.85               | 5,074                    |
| 2002                                | 816,100.40              | 303,084                      | 294,116                       | 619,917                        | 22.94               | 27,023                   |
| 2003                                | 1,004,489.63            | 353,000                      | 342,555                       | 782,474                        | 23.03               | 33,976                   |
| 2004                                | 276,219.79              | 91,300                       | 88,598                        | 220,768                        | 23.12               | 9,549                    |
| 2005                                | 509,897.55              | 157,260                      | 152,607                       | 418,479                        | 23.21               | 18,030                   |
| 2006                                | 207,209.02              | 58,965                       | 57,220                        | 174,854                        | 23.31               | 7,501                    |
| 2007                                | 1,845,998.85            | 479,209                      | 465,029                       | 1,602,490                      | 23.40               | 68,482                   |
| 2008                                | 765,197.72              | 177,995                      | 172,728                       | 684,293                        | 23.50               | 29,119                   |
| 2009                                | 59,908,023.53           | 12,190,851                   | 11,830,118                    | 55,266,869                     | 23.60               | 2,341,816                |
| 2010                                | 39,819.45               | 6,876                        | 6,673                         | 37,925                         | 23.70               | 1,600                    |
| 2011                                | 356,306.73              | 49,608                       | 48,140                        | 350,923                        | 23.81               | 14,738                   |
| 2012                                | 89,505.54               | 9,245                        | 8,971                         | 91,275                         | 23.92               | 3,816                    |
| 2013                                | 35,213.10               | 2,288                        | 2,220                         | 37,218                         | 24.03               | 1,549                    |
|                                     | 95,886,764.78           | 32,506,081                   | 31,544,210                    | 75,848,967                     |                     | 3,293,980                |

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON                        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -12           |                         |                              |                               |                                |                     |                          |
| 2009                                | 21,237,281.39           | 4,321,634                    | 4,193,754                     | 19,592,001                     | 23.60               | 830,170                  |
| 2010                                | 37,758.83               | 6,520                        | 6,327                         | 35,963                         | 23.70               | 1,517                    |
| 2011                                | 1,366,680.20            | 190,279                      | 184,649                       | 1,346,033                      | 23.81               | 56,532                   |
|                                     | 22,641,720.42           | 4,518,433                    | 4,384,730                     | 20,973,997                     |                     | 888,219                  |

LAKE ROAD BOILER 1  
INTERIM SURVIVOR CURVE.. IOWA 60-S0  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -7

|      |              |         |         |           |       |        |
|------|--------------|---------|---------|-----------|-------|--------|
| 1950 | 23,729.25    | 18,605  | 18,054  | 7,336     | 15.24 | 481    |
| 1962 | 86,812.93    | 64,520  | 62,611  | 30,279    | 16.37 | 1,850  |
| 1963 | 524.65       | 388     | 377     | 185       | 16.45 | 11     |
| 1965 | 2,353.03     | 1,721   | 1,670   | 848       | 16.61 | 51     |
| 1989 | 379,119.62   | 221,112 | 214,569 | 191,089   | 18.17 | 10,517 |
| 1990 | 12,448.57    | 7,142   | 6,931   | 6,389     | 18.22 | 351    |
| 1994 | 3,702.86     | 1,960   | 1,902   | 2,060     | 18.45 | 112    |
| 1995 | 47,195.40    | 24,382  | 23,661  | 26,839    | 18.51 | 1,450  |
| 1996 | 29,462.55    | 14,827  | 14,388  | 17,137    | 18.57 | 923    |
| 1997 | 32,166.15    | 15,745  | 15,279  | 19,139    | 18.62 | 1,028  |
| 1998 | 16,074.86    | 7,626   | 7,400   | 9,800     | 18.68 | 525    |
| 1999 | 10,814.97    | 4,960   | 4,813   | 6,759     | 18.74 | 361    |
| 2000 | 151,788.78   | 67,085  | 65,100  | 97,314    | 18.80 | 5,176  |
| 2002 | 26,333.93    | 10,675  | 10,359  | 17,818    | 18.92 | 942    |
| 2010 | 62,290.94    | 12,193  | 11,832  | 54,819    | 19.43 | 2,821  |
| 2012 | 17,509.71    | 2,084   | 2,022   | 16,713    | 19.58 | 854    |
| 2013 | 1,062,616.12 | 79,101  | 76,760  | 1,060,239 | 19.66 | 53,929 |
|      | 1,964,944.32 | 554,126 | 537,729 | 1,564,761 |       | 81,382 |

LAKE ROAD BOILER 2  
INTERIM SURVIVOR CURVE.. IOWA 60-S0  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -9

|      |           |       |       |       |       |     |
|------|-----------|-------|-------|-------|-------|-----|
| 1950 | 11,612.85 | 9,275 | 9,001 | 3,657 | 15.24 | 240 |
| 1954 | 489.12    | 384   | 373   | 161   | 15.65 | 10  |



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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD BOILER 2                  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9            |                         |                              |                               |                                |                     |                          |
| 1961                                | 319.50                  | 243                          | 236                           | 112                            | 16.29               | 7                        |
| 1962                                | 259,142.32              | 196,197                      | 190,391                       | 92,074                         | 16.37               | 5,625                    |
| 1965                                | 1,106.06                | 824                          | 800                           | 406                            | 16.61               | 24                       |
| 1976                                | 39,125.39               | 27,065                       | 26,264                        | 16,383                         | 17.38               | 943                      |
| 1979                                | 991.08                  | 667                          | 647                           | 433                            | 17.57               | 25                       |
| 1990                                | 10,038.92               | 5,867                        | 5,693                         | 5,249                          | 18.22               | 288                      |
| 1994                                | 1,303.36                | 703                          | 682                           | 738                            | 18.45               | 40                       |
| 1995                                | 106,857.13              | 56,236                       | 54,572                        | 61,902                         | 18.51               | 3,344                    |
| 1996                                | 9,473.41                | 4,857                        | 4,713                         | 5,613                          | 18.57               | 302                      |
| 1998                                | 25,403.18               | 12,277                       | 11,914                        | 15,776                         | 18.68               | 845                      |
| 1999                                | 223,524.96              | 104,440                      | 101,350                       | 142,293                        | 18.74               | 7,593                    |
| 2000                                | 25,568.29               | 11,511                       | 11,170                        | 16,699                         | 18.80               | 888                      |
| 2010                                | 60,642.48               | 12,092                       | 11,734                        | 54,366                         | 19.43               | 2,798                    |
| 2014                                | 1,437.92                | 39                           | 38                            | 1,529                          | 19.74               | 77                       |
|                                     | 777,035.97              | 442,677                      | 429,578                       | 417,391                        |                     | 23,049                   |

LAKE ROAD BOILER 3  
INTERIM SURVIVOR CURVE.. IOWA 60-S0  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -8

|      |              |         |         |         |       |        |
|------|--------------|---------|---------|---------|-------|--------|
| 1950 | 30,387.56    | 24,048  | 23,336  | 9,482   | 15.24 | 622    |
| 1951 | 69,357.40    | 54,663  | 53,046  | 21,860  | 15.35 | 1,424  |
| 1953 | 4,735.53     | 3,702   | 3,592   | 1,522   | 15.55 | 98     |
| 1957 | 105.82       | 81      | 79      | 36      | 15.94 | 2      |
| 1981 | 7,461.40     | 4,881   | 4,737   | 3,322   | 17.69 | 188    |
| 1990 | 283,593.83   | 164,213 | 159,354 | 146,927 | 18.22 | 8,064  |
| 1995 | 14,440.62    | 7,530   | 7,307   | 8,289   | 18.51 | 448    |
| 1996 | 9,582.24     | 4,867   | 4,723   | 5,626   | 18.57 | 303    |
| 1997 | 49,955.85    | 24,681  | 23,951  | 30,002  | 18.62 | 1,611  |
| 1998 | 1,910.46     | 915     | 888     | 1,175   | 18.68 | 63     |
| 2004 | 486,267.31   | 178,458 | 173,177 | 351,991 | 19.04 | 18,487 |
| 2005 | 20,780.88    | 7,145   | 6,934   | 15,510  | 19.10 | 812    |
| 2006 | 10,703.16    | 3,410   | 3,309   | 8,250   | 19.17 | 430    |
| 2012 | 135,183.97   | 16,237  | 15,757  | 130,242 | 19.58 | 6,652  |
|      | 1,124,466.03 | 494,831 | 480,189 | 734,234 |       | 39,204 |

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD BOILER 4                  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9            |                         |                              |                               |                                |                     |                          |
| 1950                                | 877,787.53              | 701,106                      | 680,360                       | 276,429                        | 15.24               | 18,138                   |
| 1953                                | 882.48                  | 696                          | 675                           | 286                            | 15.55               | 18                       |
| 1955                                | 1,145.57                | 896                          | 869                           | 379                            | 15.75               | 24                       |
| 1957                                | 13,685.17               | 10,611                       | 10,297                        | 4,620                          | 15.94               | 290                      |
| 1965                                | 5,035.82                | 3,752                        | 3,641                         | 1,848                          | 16.61               | 111                      |
| 1979                                | 8,774.16                | 5,909                        | 5,734                         | 3,830                          | 17.57               | 218                      |
| 1983                                | 8,732.60                | 5,639                        | 5,472                         | 4,046                          | 17.81               | 227                      |
| 1985                                | 14,074.37               | 8,869                        | 8,607                         | 6,735                          | 17.93               | 376                      |
| 1990                                | 9,403.14                | 5,495                        | 5,332                         | 4,917                          | 18.22               | 270                      |
| 1994                                | 22,917.53               | 12,357                       | 11,991                        | 12,989                         | 18.45               | 704                      |
| 1995                                | 14,336.51               | 7,545                        | 7,322                         | 8,305                          | 18.51               | 449                      |
| 1996                                | 43,050.08               | 22,071                       | 21,418                        | 25,507                         | 18.57               | 1,374                    |
| 1997                                | 482,758.73              | 240,719                      | 233,596                       | 292,611                        | 18.62               | 15,715                   |
| 1998                                | 2,734.39                | 1,321                        | 1,282                         | 1,699                          | 18.68               | 91                       |
| 1999                                | 68,938.35               | 32,211                       | 31,258                        | 43,885                         | 18.74               | 2,342                    |
| 2000                                | 27,485.47               | 12,375                       | 12,009                        | 17,950                         | 18.80               | 955                      |
| 2001                                | 65,671.09               | 28,381                       | 27,541                        | 44,040                         | 18.86               | 2,335                    |
| 2003                                | 20,098.30               | 7,888                        | 7,655                         | 14,253                         | 18.98               | 751                      |
| 2004                                | 48,095.11               | 17,814                       | 17,287                        | 35,137                         | 19.04               | 1,845                    |
| 2005                                | 775,521.32              | 269,099                      | 261,136                       | 584,182                        | 19.10               | 30,585                   |
| 2008                                | 346,098.01              | 91,833                       | 89,116                        | 288,131                        | 19.30               | 14,929                   |
| 2011                                | 29,437.01               | 4,776                        | 4,635                         | 27,452                         | 19.50               | 1,408                    |
| 2012                                | 146,291.45              | 17,733                       | 17,208                        | 142,249                        | 19.58               | 7,265                    |
|                                     | 3,032,954.19            | 1,509,096                    | 1,464,441                     | 1,841,479                      |                     | 100,420                  |

LAKE ROAD BOILER 5  
INTERIM SURVIVOR CURVE.. IOWA 60-S0  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -8

|      |              |           |           |         |       |        |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1950 | 65,803.65    | 52,076    | 50,535    | 20,533  | 15.24 | 1,347  |
| 1957 | 1,344,190.43 | 1,032,671 | 1,002,114 | 449,612 | 15.94 | 28,207 |
| 1958 | 25,166.19    | 19,245    | 18,676    | 8,504   | 16.03 | 531    |
| 1961 | 2,730.08     | 2,058     | 1,997     | 951     | 16.29 | 58     |
| 1965 | 3,849.05     | 2,842     | 2,758     | 1,399   | 16.61 | 84     |
| 1966 | 56,135.88    | 41,217    | 39,997    | 20,629  | 16.68 | 1,237  |

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| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD BOILER 5                  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8            |                         |                              |                               |                                |                     |                          |
| 1970                                | 1,905.39                | 1,365                        | 1,325                         | 733                            | 16.98               | 43                       |
| 1971                                | 1,497.78                | 1,066                        | 1,034                         | 583                            | 17.05               | 34                       |
| 1976                                | 11,053.83               | 7,576                        | 7,352                         | 4,586                          | 17.38               | 264                      |
| 1977                                | 354,703.41              | 241,084                      | 233,950                       | 149,129                        | 17.44               | 8,551                    |
| 1979                                | 18,623.10               | 12,427                       | 12,059                        | 8,054                          | 17.57               | 458                      |
| 1982                                | 29,251.42               | 18,931                       | 18,371                        | 13,221                         | 17.75               | 745                      |
| 1985                                | 1,284.72                | 802                          | 778                           | 609                            | 17.93               | 34                       |
| 1986                                | 14,290.09               | 8,802                        | 8,542                         | 6,892                          | 17.99               | 383                      |
| 1988                                | 8,659.24                | 5,180                        | 5,027                         | 4,325                          | 18.11               | 239                      |
| 1989                                | 44,325.29               | 26,093                       | 25,321                        | 22,550                         | 18.17               | 1,241                    |
| 1990                                | 2,518.05                | 1,458                        | 1,415                         | 1,305                          | 18.22               | 72                       |
| 1991                                | 428,872.86              | 243,829                      | 236,614                       | 226,569                        | 18.28               | 12,394                   |
| 1992                                | 83,659.29               | 46,642                       | 45,262                        | 45,090                         | 18.34               | 2,459                    |
| 1994                                | 336.38                  | 180                          | 175                           | 189                            | 18.45               | 10                       |
| 1995                                | 7,293.05                | 3,803                        | 3,690                         | 4,186                          | 18.51               | 226                      |
| 1996                                | 40,063.20               | 20,351                       | 19,749                        | 23,519                         | 18.57               | 1,267                    |
| 1997                                | 204,194.96              | 100,884                      | 97,899                        | 122,632                        | 18.62               | 6,586                    |
| 1998                                | 33,638.40               | 16,108                       | 15,631                        | 20,698                         | 18.68               | 1,108                    |
| 1999                                | 210,311.91              | 97,364                       | 94,483                        | 132,654                        | 18.74               | 7,079                    |
| 2000                                | 10,419.90               | 4,648                        | 4,510                         | 6,743                          | 18.80               | 359                      |
| 2002                                | 35,383.07               | 14,478                       | 14,050                        | 24,164                         | 18.92               | 1,277                    |
| 2004                                | 318,601.53              | 116,925                      | 113,465                       | 230,625                        | 19.04               | 12,113                   |
| 2005                                | 95,316.29               | 32,770                       | 31,800                        | 71,141                         | 19.10               | 3,725                    |
| 2007                                | 82,250.42               | 24,003                       | 23,293                        | 65,538                         | 19.23               | 3,408                    |
| 2008                                | 4,961,842.77            | 1,304,490                    | 1,265,890                     | 4,092,901                      | 19.30               | 212,067                  |
| 2010                                | 32,634.08               | 6,447                        | 6,256                         | 28,989                         | 19.43               | 1,492                    |
| 2011                                | 114,050.67              | 18,333                       | 17,791                        | 105,384                        | 19.50               | 5,404                    |
| 2012                                | 11,154.58               | 1,340                        | 1,300                         | 10,747                         | 19.58               | 549                      |
| 2014                                | 83,729.14               | 2,234                        | 2,168                         | 88,260                         | 19.74               | 4,471                    |
|                                     | 8,739,740.10            | 3,529,722                    | 3,425,276                     | 6,013,643                      |                     | 319,522                  |

LAKE ROAD BOILER 8  
INTERIM SURVIVOR CURVE.. IOWA 60-S0  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -7

|      |              |           |           |           |       |         |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 2006 | 5,819,178.55 | 1,836,575 | 1,782,230 | 4,444,292 | 19.17 | 231,836 |
| 2008 | 134,463.64   | 35,024    | 33,988    | 109,888   | 19.30 | 5,694   |

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| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD BOILER 8                  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7            |                         |                              |                               |                                |                     |                          |
| 2010                                | 255,469.13              | 50,004                       | 48,524                        | 224,828                        | 19.43               | 11,571                   |
| 2011                                | 255,587.29              | 40,705                       | 39,501                        | 233,978                        | 19.50               | 11,999                   |
| 2012                                | 165,991.75              | 19,752                       | 19,168                        | 158,444                        | 19.58               | 8,092                    |
| 2013                                | 591,783.11              | 44,052                       | 42,748                        | 590,459                        | 19.66               | 30,034                   |
|                                     | 7,222,473.47            | 2,026,112                    | 1,966,158                     | 5,761,889                      |                     | 299,226                  |

LAKE ROAD COMMON BOILERS  
INTERIM SURVIVOR CURVE.. IOWA 60-S0  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -7

|      |            |         |         |         |       |        |
|------|------------|---------|---------|---------|-------|--------|
| 1950 | 120,874.01 | 94,773  | 91,969  | 37,367  | 15.24 | 2,452  |
| 1957 | 90,986.89  | 69,253  | 67,204  | 30,152  | 15.94 | 1,892  |
| 1969 | 2,609.38   | 1,864   | 1,809   | 983     | 16.90 | 58     |
| 1978 | 6,190.39   | 4,131   | 4,009   | 2,615   | 17.51 | 149    |
| 1979 | 5,319.08   | 3,517   | 3,413   | 2,278   | 17.57 | 130    |
| 1980 | 3,612.55   | 2,365   | 2,295   | 1,570   | 17.63 | 89     |
| 1985 | 71,748.59  | 44,383  | 43,070  | 33,701  | 17.93 | 1,880  |
| 1986 | 17,860.08  | 10,899  | 10,576  | 8,534   | 17.99 | 474    |
| 1990 | 16,526.59  | 9,481   | 9,200   | 8,483   | 18.22 | 466    |
| 1991 | 4,762.61   | 2,683   | 2,604   | 2,492   | 18.28 | 136    |
| 1992 | 43,499.28  | 24,027  | 23,316  | 23,228  | 18.34 | 1,267  |
| 1993 | 119,655.56 | 64,772  | 62,855  | 65,176  | 18.39 | 3,544  |
| 1994 | 349,253.55 | 184,855 | 179,385 | 194,316 | 18.45 | 10,532 |
| 1995 | 37,973.94  | 19,618  | 19,037  | 21,595  | 18.51 | 1,167  |
| 1997 | 14,469.37  | 7,082   | 6,872   | 8,610   | 18.62 | 462    |
| 1998 | 21,084.04  | 10,003  | 9,707   | 12,853  | 18.68 | 688    |
| 1999 | 10,939.32  | 5,017   | 4,869   | 6,837   | 18.74 | 365    |
| 2000 | 36,750.73  | 16,242  | 15,761  | 23,562  | 18.80 | 1,253  |
| 2001 | 77,515.33  | 32,885  | 31,912  | 51,029  | 18.86 | 2,706  |
| 2002 | 24,251.72  | 9,831   | 9,540   | 16,409  | 18.92 | 867    |
| 2004 | 850,212.31 | 309,134 | 299,987 | 609,741 | 19.04 | 32,024 |
| 2005 | 107,337.18 | 36,562  | 35,480  | 79,371  | 19.10 | 4,156  |
| 2006 | 849,865.54 | 268,224 | 260,287 | 649,069 | 19.17 | 33,859 |
| 2007 | 298,101.24 | 86,188  | 83,638  | 235,331 | 19.23 | 12,238 |
| 2008 | 197,193.25 | 51,363  | 49,843  | 161,154 | 19.30 | 8,350  |
| 2009 | 775.92     | 178     | 173     | 658     | 19.36 | 34     |
| 2011 | 335,426.47 | 53,420  | 51,839  | 307,067 | 19.50 | 15,747 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON BOILERS            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7            |                         |                              |                               |                                |                     |                          |
| 2012                                | 803,197.25              | 95,576                       | 92,748                        | 766,673                        | 19.58               | 39,156                   |
| 2013                                | 751,851.47              | 55,968                       | 54,312                        | 750,169                        | 19.66               | 38,157                   |
| 2014                                | 885,656.67              | 23,407                       | 22,714                        | 924,938                        | 19.74               | 46,856                   |
|                                     | 6,155,500.31            | 1,597,701                    | 1,550,424                     | 5,035,961                      |                     | 261,154                  |
| LAKE ROAD UNIT 1                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7            |                         |                              |                               |                                |                     |                          |
| 2008                                | 184,181.29              | 47,974                       | 46,554                        | 150,519                        | 19.30               | 7,799                    |
| 2012                                | 38,480.07               | 4,579                        | 4,444                         | 36,730                         | 19.58               | 1,876                    |
|                                     | 222,661.36              | 52,553                       | 50,998                        | 187,250                        |                     | 9,675                    |
| LAKE ROAD UNIT 2                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6            |                         |                              |                               |                                |                     |                          |
| 2012                                | 55,770.60               | 6,574                        | 6,379                         | 52,738                         | 19.58               | 2,693                    |
|                                     | 55,770.60               | 6,574                        | 6,379                         | 52,738                         |                     | 2,693                    |
| LAKE ROAD UNIT 4                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4            |                         |                              |                               |                                |                     |                          |
| 1966                                | 2,350,336.13            | 2,159,387                    | 2,095,490                     | 348,860                        | 5.23                | 66,704                   |
| 1967                                | 96,953.29               | 88,924                       | 86,293                        | 14,539                         | 5.23                | 2,780                    |
| 1972                                | 8,154.38                | 7,399                        | 7,180                         | 1,300                          | 5.26                | 247                      |
| 1976                                | 1,333,875.31            | 1,197,471                    | 1,162,037                     | 225,193                        | 5.28                | 42,650                   |
| 1978                                | 6,246.93                | 5,573                        | 5,408                         | 1,089                          | 5.29                | 206                      |
| 1982                                | 8,220.13                | 7,226                        | 7,012                         | 1,537                          | 5.31                | 289                      |
| 1983                                | 11,846.29               | 10,367                       | 10,060                        | 2,260                          | 5.32                | 425                      |
| 1984                                | 118,121.35              | 102,921                      | 99,876                        | 22,971                         | 5.32                | 4,318                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 4                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4            |                         |                              |                               |                                |                     |                          |
| 1985                                | 141,111.42              | 122,334                      | 118,714                       | 28,042                         | 5.33                | 5,261                    |
| 1987                                | 10,119.67               | 8,679                        | 8,422                         | 2,102                          | 5.34                | 394                      |
| 1988                                | 17,428.82               | 14,863                       | 14,423                        | 3,703                          | 5.34                | 693                      |
| 1990                                | 12,968.02               | 10,912                       | 10,589                        | 2,898                          | 5.35                | 542                      |
| 1991                                | 164,687.39              | 137,575                      | 133,504                       | 37,771                         | 5.35                | 7,060                    |
| 1992                                | 94,115.66               | 77,969                       | 75,662                        | 22,218                         | 5.36                | 4,145                    |
| 1993                                | 56,720.27               | 46,595                       | 45,216                        | 13,773                         | 5.36                | 2,570                    |
| 1994                                | 215,367.17              | 175,187                      | 170,003                       | 53,979                         | 5.37                | 10,052                   |
| 1995                                | 2,074,601.98            | 1,670,360                    | 1,620,933                     | 536,653                        | 5.37                | 99,935                   |
| 1996                                | 17,474.25               | 13,906                       | 13,495                        | 4,679                          | 5.38                | 870                      |
| 1997                                | 198,246.31              | 155,826                      | 151,215                       | 54,961                         | 5.38                | 10,216                   |
| 1998                                | 1,097,928.49            | 850,572                      | 825,403                       | 316,442                        | 5.39                | 58,709                   |
| 1999                                | 105,179.16              | 80,257                       | 77,882                        | 31,504                         | 5.39                | 5,845                    |
| 2000                                | 336,615.23              | 252,464                      | 244,993                       | 105,086                        | 5.39                | 19,496                   |
| 2001                                | 122,851.56              | 90,310                       | 87,638                        | 40,128                         | 5.40                | 7,431                    |
| 2002                                | 667,949.19              | 480,314                      | 466,101                       | 228,566                        | 5.40                | 42,327                   |
| 2003                                | 367,965.54              | 257,742                      | 250,115                       | 132,569                        | 5.41                | 24,504                   |
| 2004                                | 226,513.29              | 154,035                      | 149,477                       | 86,097                         | 5.41                | 15,914                   |
| 2005                                | 1,043,957.71            | 685,130                      | 664,857                       | 420,859                        | 5.42                | 77,649                   |
| 2006                                | 468,631.05              | 295,121                      | 286,388                       | 200,988                        | 5.42                | 37,083                   |
| 2009                                | 1,999,821.41            | 1,038,950                    | 1,008,207                     | 1,071,607                      | 5.44                | 196,987                  |
| 2010                                | 148,925.14              | 69,618                       | 67,558                        | 87,324                         | 5.45                | 16,023                   |
| 2011                                | 1,538,558.46            | 622,455                      | 604,036                       | 996,065                        | 5.45                | 182,764                  |
| 2012                                | 6,652,524.52            | 2,160,963                    | 2,097,019                     | 4,821,606                      | 5.46                | 883,078                  |
| 2013                                | 166,545.54              | 37,080                       | 35,983                        | 137,225                        | 5.47                | 25,087                   |
| 2014                                | 663,865.78              | 56,670                       | 54,993                        | 635,427                        | 5.48                | 115,954                  |
|                                     | 22,544,426.84           | 13,145,155                   | 12,756,184                    | 10,690,020                     |                     | 1,968,208                |

LAKE ROAD COMMON  
INTERIM SURVIVOR CURVE.. IOWA 60-S0  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -8

|      |            |         |         |        |       |       |
|------|------------|---------|---------|--------|-------|-------|
| 1957 | 46,129.51  | 35,439  | 34,390  | 15,430 | 15.94 | 968   |
| 1963 | 799.94     | 597     | 579     | 285    | 16.45 | 17    |
| 1964 | 668.59     | 496     | 481     | 241    | 16.53 | 15    |
| 1966 | 188,340.61 | 138,287 | 134,195 | 69,213 | 16.68 | 4,149 |
| 1973 | 2,893.99   | 2,031   | 1,971   | 1,155  | 17.18 | 67    |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8            |                         |                              |                               |                                |                     |                          |
| 1975                                | 41,946.06               | 28,989                       | 28,131                        | 17,171                         | 17.31               | 992                      |
| 1976                                | 1,559,328.69            | 1,068,781                    | 1,037,155                     | 646,920                        | 17.38               | 37,222                   |
| 1977                                | 4,619,941.56            | 3,140,065                    | 3,047,149                     | 1,942,388                      | 17.44               | 111,375                  |
| 1978                                | 320,296.50              | 215,716                      | 209,333                       | 136,587                        | 17.51               | 7,801                    |
| 1979                                | 197,817.04              | 132,005                      | 128,099                       | 85,543                         | 17.57               | 4,869                    |
| 1980                                | 43,320.60               | 28,630                       | 27,783                        | 19,003                         | 17.63               | 1,078                    |
| 1981                                | 9,466.06                | 6,192                        | 6,009                         | 4,215                          | 17.69               | 238                      |
| 1982                                | 20,063.30               | 12,984                       | 12,600                        | 9,069                          | 17.75               | 511                      |
| 1983                                | 11,368.98               | 7,274                        | 7,059                         | 5,220                          | 17.81               | 293                      |
| 1984                                | 5,960.81                | 3,768                        | 3,657                         | 2,781                          | 17.87               | 156                      |
| 1985                                | 172,217.83              | 107,528                      | 104,346                       | 81,649                         | 17.93               | 4,554                    |
| 1986                                | 115,562.35              | 71,183                       | 69,077                        | 55,731                         | 17.99               | 3,098                    |
| 1988                                | 1,932.14                | 1,156                        | 1,122                         | 965                            | 18.11               | 53                       |
| 1990                                | 7,852.53                | 4,547                        | 4,412                         | 4,068                          | 18.22               | 223                      |
| 1991                                | 21,977.56               | 12,495                       | 12,125                        | 11,610                         | 18.28               | 635                      |
| 1992                                | 6,295.57                | 3,510                        | 3,406                         | 3,393                          | 18.34               | 185                      |
| 1993                                | 2,004.15                | 1,095                        | 1,063                         | 1,102                          | 18.39               | 60                       |
| 1994                                | 4,047.51                | 2,162                        | 2,098                         | 2,273                          | 18.45               | 123                      |
| 1995                                | 154,029.23              | 80,318                       | 77,941                        | 88,410                         | 18.51               | 4,776                    |
| 1996                                | 1,245,500.73            | 632,674                      | 613,953                       | 731,188                        | 18.57               | 39,375                   |
| 1997                                | 256,127.39              | 126,541                      | 122,797                       | 153,821                        | 18.62               | 8,261                    |
| 1998                                | 1,262,573.62            | 604,584                      | 586,694                       | 776,885                        | 18.68               | 41,589                   |
| 1999                                | 758,786.29              | 351,282                      | 340,887                       | 478,602                        | 18.74               | 25,539                   |
| 2000                                | 1,198,632.42            | 534,703                      | 518,881                       | 775,642                        | 18.80               | 41,258                   |
| 2001                                | 30,141.13               | 12,906                       | 12,524                        | 20,028                         | 18.86               | 1,062                    |
| 2002                                | 26,998.23               | 11,047                       | 10,720                        | 18,438                         | 18.92               | 975                      |
| 2003                                | 145,456.47              | 56,566                       | 54,892                        | 102,201                        | 18.98               | 5,385                    |
| 2004                                | 243,960.55              | 89,532                       | 86,883                        | 176,595                        | 19.04               | 9,275                    |
| 2005                                | 5,929.06                | 2,038                        | 1,978                         | 4,426                          | 19.10               | 232                      |
| 2006                                | 266,474.03              | 84,887                       | 82,375                        | 205,417                        | 19.17               | 10,716                   |
| 2007                                | 5,326.54                | 1,554                        | 1,508                         | 4,245                          | 19.23               | 221                      |
| 2008                                | 4,611,446.50            | 1,212,370                    | 1,176,495                     | 3,803,867                      | 19.30               | 197,092                  |
| 2009                                | 259,553.51              | 60,156                       | 58,376                        | 221,942                        | 19.36               | 11,464                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 2010   | 205,102.24              | 40,521                       | 39,322                        | 182,188                        | 19.43               | 9,377                    |
| 2011   | 734,540.64              | 118,075                      | 114,581                       | 678,723                        | 19.50               | 34,806                   |
| 2012   | 358,694.55              | 43,082                       | 41,807                        | 345,583                        | 19.58               | 17,650                   |
|  | 19,169,505.01           | 9,087,766                    | 8,818,855                     | 11,884,210                     |                     | 637,735                  |
|  | 189,537,963.40          | 69,470,827                   | 67,415,151                    | 141,006,540                    |                     | 7,924,467                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.8 4.18                |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN                                 |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -13             |                         |                              |                               |                                |                     |                          |
| 2006                                  | 455,225.05              | 132,953                      | 111,912                       | 402,492                        | 23.01               | 17,492                   |
|                                       | 455,225.05              | 132,953                      | 111,912                       | 402,492                        |                     | 17,492                   |
| LAKE ROAD BOILER 4                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -13             |                         |                              |                               |                                |                     |                          |
| 1990                                  | 12,716.48               | 8,296                        | 6,983                         | 7,386                          | 15.69               | 471                      |
| 1999                                  | 989.05                  | 494                          | 416                           | 702                            | 18.08               | 39                       |
|                                       | 13,705.53               | 8,790                        | 7,399                         | 8,088                          |                     | 510                      |
| LAKE ROAD BOILER 5                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15             |                         |                              |                               |                                |                     |                          |
| 1977                                  | 1,408,286.92            | 1,198,031                    | 1,008,428                     | 611,102                        | 10.34               | 59,101                   |
| 1998                                  | 493,437.94              | 260,541                      | 219,307                       | 348,146                        | 17.87               | 19,482                   |
| 1999                                  | 89,988.39               | 45,720                       | 38,484                        | 65,002                         | 18.08               | 3,595                    |
| 2002                                  | 12,567.82               | 5,584                        | 4,700                         | 9,753                          | 18.60               | 524                      |
| 2008                                  | 43,334.52               | 12,132                       | 10,212                        | 39,623                         | 19.36               | 2,047                    |
| 2009                                  | 3,833.46                | 941                          | 792                           | 3,616                          | 19.46               | 186                      |
| 2010                                  | 38,852.17               | 8,101                        | 6,819                         | 37,861                         | 19.55               | 1,937                    |
|                                       | 2,090,301.22            | 1,531,050                    | 1,288,743                     | 1,115,103                      |                     | 86,872                   |
| LAKE ROAD UNIT 4                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4              |                         |                              |                               |                                |                     |                          |
| 1976                                  | 119,030.14              | 107,913                      | 90,834                        | 32,957                         | 4.71                | 6,997                    |
| 1995                                  | 4,539,668.91            | 3,665,488                    | 3,085,380                     | 1,635,876                      | 5.34                | 306,344                  |
| 1996                                  | 1,753,759.90            | 1,399,833                    | 1,178,292                     | 645,618                        | 5.35                | 120,676                  |
| 1999                                  | 27,845.74               | 21,282                       | 17,914                        | 11,046                         | 5.39                | 2,049                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 4                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4              |                         |                              |                               |                                |                     |                          |
| 2000                                  | 26,909.55               | 20,204                       | 17,006                        | 10,979                         | 5.40                | 2,033                    |
| 2002                                  | 813,913.23              | 585,833                      | 493,118                       | 353,352                        | 5.41                | 65,315                   |
| 2003                                  | 24,397.93               | 17,104                       | 14,397                        | 10,977                         | 5.42                | 2,025                    |
| 2008                                  | 56,757.22               | 31,880                       | 26,835                        | 32,193                         | 5.45                | 5,907                    |
| 2009                                  | 71,544.98               | 37,066                       | 31,200                        | 43,207                         | 5.46                | 7,913                    |
|                                       | 7,433,827.60            | 5,886,603                    | 4,954,976                     | 2,776,205                      |                     | 519,259                  |

LAKE ROAD COMMON  
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -10

|      |               |           |           |           |       |         |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1967 | 49,901.32     | 45,722    | 38,486    | 16,406    | 6.68  | 2,456   |
| 1984 | 5,736.78      | 4,137     | 3,482     | 2,828     | 13.38 | 211     |
| 1994 | 2,015.37      | 1,155     | 972       | 1,245     | 16.92 | 74      |
| 1996 | 666,181.49    | 359,768   | 302,830   | 429,969   | 17.43 | 24,668  |
| 1998 | 1,010,764.57  | 510,491   | 429,700   | 682,141   | 17.87 | 38,172  |
| 1999 | 270,280.18    | 131,351   | 110,563   | 186,745   | 18.08 | 10,329  |
| 2003 | 4,470.44      | 1,799     | 1,514     | 3,403     | 18.75 | 181     |
|      | 2,009,350.15  | 1,054,423 | 887,548   | 1,322,737 |       | 76,091  |
|      | 12,002,409.55 | 8,613,819 | 7,250,578 | 5,624,625 |       | 700,224 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 5.83

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1                        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -12           |                         |                              |                               |                                |                     |                          |
| 1980                                | 8,409,669.69            | 5,209,272                    | 5,326,192                     | 4,092,638                      | 22.99               | 178,018                  |
| 1981                                | 43,134.40               | 26,377                       | 26,969                        | 21,342                         | 23.05               | 926                      |
| 1983                                | 21,746.00               | 12,942                       | 13,232                        | 11,123                         | 23.15               | 480                      |
| 1984                                | 7,320.87                | 4,293                        | 4,389                         | 3,810                          | 23.20               | 164                      |
| 1985                                | 13,984.07               | 8,076                        | 8,257                         | 7,405                          | 23.25               | 318                      |
| 1987                                | 112,394.64              | 62,792                       | 64,201                        | 61,681                         | 23.34               | 2,643                    |
| 1988                                | 6,687.57                | 3,669                        | 3,751                         | 3,739                          | 23.39               | 160                      |
| 1989                                | 1,329.32                | 716                          | 732                           | 757                            | 23.43               | 32                       |
| 1990                                | 129,353.12              | 68,242                       | 69,774                        | 75,102                         | 23.47               | 3,200                    |
| 1992                                | 374,109.58              | 188,828                      | 193,066                       | 225,937                        | 23.55               | 9,594                    |
| 1993                                | 19,491.03               | 9,606                        | 9,822                         | 12,008                         | 23.58               | 509                      |
| 1994                                | 5,575.95                | 2,677                        | 2,737                         | 3,508                          | 23.62               | 149                      |
| 1996                                | 21,561.88               | 9,768                        | 9,987                         | 14,162                         | 23.69               | 598                      |
| 2002                                | 135,601.49              | 48,104                       | 49,184                        | 102,690                        | 23.88               | 4,300                    |
| 2003                                | 65,147.62               | 21,855                       | 22,346                        | 50,620                         | 23.90               | 2,118                    |
| 2004                                | 14,960.43               | 4,711                        | 4,817                         | 11,939                         | 23.93               | 499                      |
| 2005                                | 267,128.39              | 78,275                       | 80,032                        | 219,152                        | 23.96               | 9,147                    |
| 2007                                | 470,554.84              | 115,481                      | 118,073                       | 408,948                        | 24.02               | 17,025                   |
| 2008                                | 262,596.85              | 57,642                       | 58,936                        | 235,173                        | 24.04               | 9,783                    |
| 2009                                | 3,724,974.12            | 713,991                      | 730,016                       | 3,441,955                      | 24.07               | 142,998                  |
| 2010                                | 267,651.89              | 43,311                       | 44,283                        | 255,487                        | 24.10               | 10,601                   |
| 2011                                | 130,930.70              | 17,081                       | 17,464                        | 129,178                        | 24.12               | 5,356                    |
| 2012                                | 220,453.89              | 21,301                       | 21,779                        | 225,129                        | 24.15               | 9,322                    |
|                                     | 14,726,358.34           | 6,729,010                    | 6,880,040                     | 9,613,481                      |                     | 407,940                  |

IATAN COMMON  
INTERIM SURVIVOR CURVE.. IOWA 75-R1  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. -11

|      |            |         |         |         |       |        |
|------|------------|---------|---------|---------|-------|--------|
| 2009 | 717,909.27 | 136,378 | 139,439 | 657,440 | 24.07 | 27,314 |
| 2010 | 1,797.80   | 288     | 294     | 1,701   | 24.10 | 71     |
| 2011 | 44,956.51  | 5,813   | 5,943   | 43,958  | 24.12 | 1,822  |
|      | 764,663.58 | 142,479 | 145,677 | 703,100 |       | 29,207 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON BOILERS            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6            |                         |                              |                               |                                |                     |                          |
| 2012                                | 98,375.21               | 11,012                       | 11,259                        | 93,019                         | 19.65               | 4,734                    |
|                                     | 98,375.21               | 11,012                       | 11,259                        | 93,019                         |                     | 4,734                    |
| LAKE ROAD UNIT 1                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7            |                         |                              |                               |                                |                     |                          |
| 1950                                | 932,550.50              | 732,995                      | 749,447                       | 248,382                        | 17.31               | 14,349                   |
| 1956                                | 4,059.98                | 3,111                        | 3,181                         | 1,163                          | 17.73               | 66                       |
| 1959                                | 2,979.51                | 2,251                        | 2,302                         | 887                            | 17.92               | 49                       |
| 1960                                | 24,363.45               | 18,313                       | 18,724                        | 7,345                          | 17.98               | 409                      |
| 1962                                | 3,187.11                | 2,370                        | 2,423                         | 987                            | 18.10               | 55                       |
| 1978                                | 246,795.24              | 163,307                      | 166,972                       | 97,099                         | 18.85               | 5,151                    |
| 1980                                | 3,567.74                | 2,313                        | 2,365                         | 1,453                          | 18.92               | 77                       |
| 1986                                | 3,313.49                | 1,992                        | 2,037                         | 1,509                          | 19.11               | 79                       |
| 1991                                | 14,020.47               | 7,742                        | 7,916                         | 7,086                          | 19.25               | 368                      |
| 1992                                | 70,022.71               | 37,894                       | 38,745                        | 36,180                         | 19.27               | 1,878                    |
| 1995                                | 20,881.71               | 10,530                       | 10,766                        | 11,577                         | 19.34               | 599                      |
| 1996                                | 20,291.68               | 9,961                        | 10,185                        | 11,528                         | 19.36               | 595                      |
| 1997                                | 19,372.56               | 9,234                        | 9,441                         | 11,287                         | 19.38               | 582                      |
| 1998                                | 7,661.27                | 3,537                        | 3,616                         | 4,581                          | 19.40               | 236                      |
| 1999                                | 57,072.74               | 25,443                       | 26,014                        | 35,054                         | 19.42               | 1,805                    |
| 2001                                | 7,969.35                | 3,278                        | 3,352                         | 5,176                          | 19.46               | 266                      |
| 2002                                | 114,761.14              | 45,070                       | 46,082                        | 76,713                         | 19.47               | 3,940                    |
| 2003                                | 207,933.45              | 77,462                       | 79,201                        | 143,288                        | 19.49               | 7,352                    |
| 2004                                | 1,414,967.38            | 496,854                      | 508,006                       | 1,006,009                      | 19.51               | 51,564                   |
| 2012                                | 276,109.81              | 31,198                       | 31,898                        | 263,539                        | 19.65               | 13,412                   |
| 2014                                | 83,241.94               | 2,078                        | 2,125                         | 86,944                         | 19.68               | 4,418                    |
|                                     | 3,535,123.23            | 1,686,933                    | 1,724,796                     | 2,057,786                      |                     | 107,250                  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 2                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7            |                         |                              |                               |                                |                     |                          |
| 1950                                | 6,459.35                | 5,077                        | 5,191                         | 1,721                          | 17.31               | 99                       |
| 1958                                | 1,063,300.02            | 807,163                      | 825,279                       | 312,452                        | 17.86               | 17,495                   |
| 1961                                | 19,053.22               | 14,247                       | 14,567                        | 5,820                          | 18.04               | 323                      |
| 1963                                | 2,928.43                | 2,166                        | 2,215                         | 919                            | 18.16               | 51                       |
| 1977                                | 3,869.63                | 2,586                        | 2,644                         | 1,496                          | 18.81               | 80                       |
| 1985                                | 121,581.85              | 74,120                       | 75,784                        | 54,309                         | 19.09               | 2,845                    |
| 1986                                | 448,641.81              | 269,738                      | 275,792                       | 204,255                        | 19.11               | 10,688                   |
| 1995                                | 27,875.23               | 14,057                       | 14,373                        | 15,454                         | 19.34               | 799                      |
| 1996                                | 77,192.79               | 37,892                       | 38,742                        | 43,854                         | 19.36               | 2,265                    |
| 1997                                | 3,106.27                | 1,481                        | 1,514                         | 1,809                          | 19.38               | 93                       |
| 1998                                | 2,008.21                | 927                          | 948                           | 1,201                          | 19.40               | 62                       |
| 2000                                | 43,476.37               | 18,651                       | 19,070                        | 27,450                         | 19.44               | 1,412                    |
| 2002                                | 1,198,777.82            | 470,799                      | 481,366                       | 801,326                        | 19.47               | 41,157                   |
| 2004                                | 173,876.93              | 61,055                       | 62,425                        | 123,623                        | 19.51               | 6,336                    |
| 2012                                | 17,950.55               | 2,028                        | 2,074                         | 17,134                         | 19.65               | 872                      |
|                                     | 3,210,098.48            | 1,781,987                    | 1,821,983                     | 1,612,822                      |                     | 84,577                   |

LAKE ROAD UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 75-R1  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -7

|      |              |         |         |         |       |        |
|------|--------------|---------|---------|---------|-------|--------|
| 1962 | 435,278.53   | 323,709 | 330,974 | 134,774 | 18.10 | 7,446  |
| 1971 | 4,311.97     | 3,029   | 3,097   | 1,517   | 18.56 | 82     |
| 1978 | 5,977.59     | 3,955   | 4,044   | 2,352   | 18.85 | 125    |
| 1996 | 50,924.98    | 24,998  | 25,559  | 28,931  | 19.36 | 1,494  |
| 1998 | 7,016.88     | 3,239   | 3,312   | 4,196   | 19.40 | 216    |
| 2001 | 9,801.13     | 4,031   | 4,121   | 6,366   | 19.46 | 327    |
| 2002 | 52,119.48    | 20,469  | 20,928  | 34,839  | 19.47 | 1,789  |
| 2004 | 211,538.71   | 74,280  | 75,947  | 150,399 | 19.51 | 7,709  |
| 2005 | 11,443.56    | 3,756   | 3,840   | 8,404   | 19.53 | 430    |
| 2010 | 559,266.47   | 104,519 | 106,865 | 491,550 | 19.61 | 25,066 |
| 2014 | 23,343.08    | 583     | 596     | 24,381  | 19.68 | 1,239  |
|      | 1,371,022.38 | 566,568 | 579,284 | 887,710 |       | 45,923 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 4                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4            |                         |                              |                               |                                |                     |                          |
| 1966                                | 3,106,784.88            | 2,865,527                    | 2,929,843                     | 301,213                        | 5.35                | 56,301                   |
| 1979                                | 6,303.81                | 5,611                        | 5,737                         | 819                            | 5.39                | 152                      |
| 1980                                | 270,335.58              | 239,646                      | 245,025                       | 36,124                         | 5.40                | 6,690                    |
| 1990                                | 79,531.36               | 66,828                       | 68,328                        | 14,385                         | 5.41                | 2,659                    |
| 1991                                | 63,019.21               | 52,528                       | 53,707                        | 11,833                         | 5.42                | 2,183                    |
| 1994                                | 72,122.13               | 58,521                       | 59,834                        | 15,173                         | 5.42                | 2,799                    |
| 1995                                | 439,633.01              | 352,922                      | 360,843                       | 96,375                         | 5.42                | 17,781                   |
| 1996                                | 9,995.21                | 7,932                        | 8,110                         | 2,285                          | 5.42                | 422                      |
| 1997                                | 14,853.40               | 11,637                       | 11,898                        | 3,549                          | 5.42                | 655                      |
| 1999                                | 4,972.61                | 3,778                        | 3,863                         | 1,309                          | 5.43                | 241                      |
| 2000                                | 944,649.25              | 705,025                      | 720,849                       | 261,586                        | 5.43                | 48,174                   |
| 2001                                | 1,296,289.63            | 948,336                      | 969,621                       | 378,520                        | 5.43                | 69,709                   |
| 2002                                | 116,428.04              | 83,255                       | 85,124                        | 35,962                         | 5.43                | 6,623                    |
| 2003                                | 228,844.26              | 159,437                      | 163,016                       | 74,982                         | 5.43                | 13,809                   |
| 2004                                | 166,967.93              | 112,893                      | 115,427                       | 58,220                         | 5.43                | 10,722                   |
| 2005                                | 55,963.23               | 36,526                       | 37,346                        | 20,856                         | 5.43                | 3,841                    |
| 2006                                | 960,894.38              | 600,767                      | 614,251                       | 385,079                        | 5.44                | 70,787                   |
| 2008                                | 119,756.10              | 66,835                       | 68,335                        | 56,211                         | 5.44                | 10,333                   |
| 2010                                | 6,109.86                | 2,834                        | 2,898                         | 3,457                          | 5.44                | 635                      |
| 2011                                | 149,333.23              | 59,841                       | 61,184                        | 94,122                         | 5.44                | 17,302                   |
| 2012                                | 4,547,588.37            | 1,464,440                    | 1,497,309                     | 3,232,183                      | 5.44                | 594,151                  |
| 2014                                | 13,444.63               | 1,153                        | 1,179                         | 12,804                         | 5.45                | 2,349                    |
|                                     | 12,673,820.11           | 7,906,272                    | 8,083,727                     | 5,097,046                      |                     | 938,318                  |

LAKE ROAD COMMON  
INTERIM SURVIVOR CURVE.. IOWA 75-R1  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

|      |          |       |       |       |       |    |
|------|----------|-------|-------|-------|-------|----|
| 1991 | 616.07   | 337   | 345   | 308   | 19.25 | 16 |
| 1995 | 3,035.82 | 1,517 | 1,551 | 1,667 | 19.34 | 86 |

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R1                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 1996   | 8,277.84                | 4,025                        | 4,115                         | 4,659                          | 19.36               | 241                      |
| 2004   | 3,653.87                | 1,271                        | 1,299                         | 2,574                          | 19.51               | 132                      |
| 2008   | 175.79                  | 43                           | 44                            | 142                            | 19.58               | 7                        |
|  | 15,759.39               | 7,193                        | 7,354                         | 9,351                          |                     | 482                      |
|  | 36,395,220.72           | 18,831,454                   | 19,254,120                    | 20,074,315                     |                     | 1,618,431                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 12.4 4.45                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 1980                                  | 4,121,780.78            | 2,618,860                    | 2,689,581                     | 1,844,378                      | 20.79               | 88,715                   |
| 1981                                  | 10,208.62               | 6,407                        | 6,580                         | 4,649                          | 20.92               | 222                      |
| 1982                                  | 2,163.51                | 1,341                        | 1,377                         | 1,003                          | 21.04               | 48                       |
| 1983                                  | 190.22                  | 116                          | 119                           | 90                             | 21.16               | 4                        |
| 1984                                  | 20,503.60               | 12,366                       | 12,700                        | 9,854                          | 21.28               | 463                      |
| 1985                                  | 2,496.38                | 1,484                        | 1,524                         | 1,222                          | 21.40               | 57                       |
| 1986                                  | 14,239.11               | 8,332                        | 8,557                         | 7,106                          | 21.52               | 330                      |
| 1987                                  | 2,428.29                | 1,398                        | 1,436                         | 1,235                          | 21.64               | 57                       |
| 1988                                  | 5,259.72                | 2,976                        | 3,056                         | 2,729                          | 21.75               | 125                      |
| 1989                                  | 12,412.18               | 6,895                        | 7,081                         | 6,572                          | 21.87               | 301                      |
| 1991                                  | 71,568.57               | 38,189                       | 39,220                        | 39,505                         | 22.10               | 1,788                    |
| 1992                                  | 55,412.08               | 28,927                       | 29,708                        | 31,245                         | 22.21               | 1,407                    |
| 1993                                  | 24,130.53               | 12,296                       | 12,628                        | 13,916                         | 22.33               | 623                      |
| 1994                                  | 261,412.29              | 129,902                      | 133,410                       | 154,144                        | 22.44               | 6,869                    |
| 1995                                  | 3,005.77                | 1,454                        | 1,493                         | 1,813                          | 22.55               | 80                       |
| 1996                                  | 25,414.41               | 11,935                       | 12,257                        | 15,699                         | 22.66               | 693                      |
| 1997                                  | 7,624.60                | 3,468                        | 3,562                         | 4,825                          | 22.77               | 212                      |
| 1999                                  | 32,077.25               | 13,572                       | 13,939                        | 21,346                         | 22.99               | 928                      |
| 2000                                  | 800,975.37              | 325,134                      | 333,914                       | 547,159                        | 23.10               | 23,687                   |
| 2002                                  | 2,042,707.18            | 753,906                      | 774,265                       | 1,472,713                      | 23.31               | 63,179                   |
| 2003                                  | 240,691.79              | 83,982                       | 86,250                        | 178,511                        | 23.42               | 7,622                    |
| 2004                                  | 17,650.81               | 5,788                        | 5,944                         | 13,472                         | 23.52               | 573                      |
| 2005                                  | 45,747.68               | 13,969                       | 14,346                        | 35,976                         | 23.63               | 1,522                    |
| 2006                                  | 9,854.12                | 2,774                        | 2,849                         | 7,991                          | 23.73               | 337                      |
| 2007                                  | 79,068.99               | 20,267                       | 20,814                        | 66,162                         | 23.83               | 2,776                    |
| 2008                                  | 93,140.79               | 21,344                       | 21,920                        | 80,534                         | 23.94               | 3,364                    |
| 2009                                  | 3,377,957.48            | 676,379                      | 694,644                       | 3,021,109                      | 24.04               | 125,670                  |
| 2010                                  | 67,344.50               | 11,421                       | 11,729                        | 62,350                         | 24.14               | 2,583                    |
| 2011                                  | 13,523.52               | 1,849                        | 1,899                         | 12,977                         | 24.24               | 535                      |
| 2012                                  | 33,284.06               | 3,373                        | 3,464                         | 33,148                         | 24.34               | 1,362                    |
|                                       | 11,494,274.20           | 4,820,104                    | 4,950,268                     | 7,693,434                      |                     | 336,132                  |



KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 2009                                  | 3,128,915.42            | 626,512                      | 643,431                       | 2,798,376                      | 24.04               | 116,405                  |
| 2010                                  | 4,152.46                | 704                          | 723                           | 3,845                          | 24.14               | 159                      |
| 2011                                  | 195,937.17              | 26,786                       | 27,509                        | 188,022                        | 24.24               | 7,757                    |
|                                       | 3,329,005.05            | 654,002                      | 671,663                       | 2,990,243                      |                     | 124,321                  |
| LAKE ROAD BOILER 1                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 20,110.58               | 16,119                       | 16,554                        | 4,964                          | 14.48               | 343                      |
| 1958                                  | 41,239.09               | 31,929                       | 32,791                        | 11,335                         | 15.43               | 735                      |
| 1962                                  | 6,199.36                | 4,706                        | 4,833                         | 1,800                          | 15.86               | 113                      |
| 1985                                  | 63,083.05               | 39,731                       | 40,804                        | 26,695                         | 17.92               | 1,490                    |
|                                       | 130,632.08              | 92,485                       | 94,982                        | 44,794                         |                     | 2,681                    |
| LAKE ROAD BOILER 2                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 7,230.23                | 5,795                        | 5,952                         | 1,785                          | 14.48               | 123                      |
| 1958                                  | 32,254.81               | 24,973                       | 25,647                        | 8,865                          | 15.43               | 575                      |
|                                       | 39,485.04               | 30,768                       | 31,599                        | 10,650                         |                     | 698                      |
| LAKE ROAD BOILER 3                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5              |                         |                              |                               |                                |                     |                          |
| 2005                                  | 26,577.17               | 8,947                        | 9,189                         | 18,717                         | 19.39               | 965                      |
|                                       | 26,577.17               | 8,947                        | 9,189                         | 18,717                         |                     | 965                      |

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD BOILER 4                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 49,256.40               | 38,742                       | 39,788                        | 11,931                         | 14.48               | 824                      |
| 1963                                  | 895.50                  | 664                          | 682                           | 258                            | 15.96               | 16                       |
| 2014                                  | 1,014,850.28            | 26,000                       | 26,702                        | 1,038,891                      | 19.99               | 51,971                   |
|                                       | 1,065,002.18            | 65,406                       | 67,172                        | 1,051,080                      |                     | 52,811                   |
| LAKE ROAD BOILER 5                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 33,868.93               | 26,639                       | 27,358                        | 8,204                          | 14.48               | 567                      |
| 1958                                  | 7,724.89                | 5,869                        | 6,028                         | 2,084                          | 15.43               | 135                      |
| 1986                                  | 29,081.59               | 17,730                       | 18,209                        | 12,327                         | 18.00               | 685                      |
| 1993                                  | 1,430.74                | 771                          | 792                           | 710                            | 18.54               | 38                       |
| 2013                                  | 343,783.60              | 25,120                       | 25,798                        | 335,174                        | 19.92               | 16,826                   |
|                                       | 415,889.75              | 76,129                       | 78,185                        | 358,499                        |                     | 18,251                   |
| LAKE ROAD BOILER 8                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5              |                         |                              |                               |                                |                     |                          |
| 2006                                  | 683,036.18              | 212,983                      | 218,734                       | 498,454                        | 19.46               | 25,614                   |
|                                       | 683,036.18              | 212,983                      | 218,734                       | 498,454                        |                     | 25,614                   |
| LAKE ROAD COMMON BOILERS              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1986                                  | 8,647.25                | 5,322                        | 5,466                         | 3,700                          | 18.00               | 206                      |
| 1991                                  | 128,342.61              | 72,769                       | 74,734                        | 61,309                         | 18.39               | 3,334                    |

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON BOILERS              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 2000                                  | 24,044.04               | 10,643                       | 10,930                        | 14,556                         | 19.05               | 764                      |
| 2013                                  | 10,505.02               | 775                          | 796                           | 10,339                         | 19.92               | 519                      |
| 2014                                  | 61,097.53               | 1,580                        | 1,623                         | 63,141                         | 19.99               | 3,159                    |
|                                       | 232,636.45              | 91,089                       | 93,549                        | 153,046                        |                     | 7,982                    |
| LAKE ROAD UNIT 1                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 53,674.15               | 42,619                       | 43,770                        | 13,125                         | 14.48               | 906                      |
| 1953                                  | 325.78                  | 255                          | 262                           | 83                             | 14.85               | 6                        |
| 1956                                  | 1,590.82                | 1,231                        | 1,264                         | 422                            | 15.21               | 28                       |
| 1958                                  | 7,072.04                | 5,424                        | 5,570                         | 1,926                          | 15.43               | 125                      |
| 1961                                  | 222.34                  | 168                          | 173                           | 63                             | 15.75               | 4                        |
| 1963                                  | 2,374.55                | 1,777                        | 1,825                         | 692                            | 15.96               | 43                       |
| 1985                                  | 92,394.97               | 57,648                       | 59,205                        | 38,734                         | 17.92               | 2,161                    |
| 1990                                  | 187,405.53              | 108,260                      | 111,183                       | 87,467                         | 18.31               | 4,777                    |
|                                       | 345,060.18              | 217,382                      | 223,252                       | 142,512                        |                     | 8,050                    |
| LAKE ROAD UNIT 2                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 22,445.74               | 17,823                       | 18,304                        | 5,488                          | 14.48               | 379                      |
| 1957                                  | 57,145.06               | 44,032                       | 45,221                        | 15,353                         | 15.32               | 1,002                    |
| 1958                                  | 84,270.61               | 64,635                       | 66,380                        | 22,946                         | 15.43               | 1,487                    |
| 1961                                  | 1,377.06                | 1,041                        | 1,069                         | 391                            | 15.75               | 25                       |
| 1962                                  | 845.17                  | 636                          | 653                           | 243                            | 15.86               | 15                       |
| 1963                                  | 3,132.54                | 2,344                        | 2,407                         | 913                            | 15.96               | 57                       |
| 1964                                  | 22,324.19               | 16,615                       | 17,064                        | 6,600                          | 16.06               | 411                      |
| 1974                                  | 28,013.48               | 19,539                       | 20,067                        | 9,628                          | 17.00               | 566                      |
| 1976                                  | 3,571.96                | 2,451                        | 2,517                         | 1,269                          | 17.18               | 74                       |
| 1978                                  | 3,076.63                | 2,074                        | 2,130                         | 1,131                          | 17.35               | 65                       |
| 1985                                  | 29,057.72               | 18,130                       | 18,620                        | 12,182                         | 17.92               | 680                      |

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 2                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1991                                  | 5,989.21                | 3,396                        | 3,488                         | 2,861                          | 18.39               | 156                      |
| 1993                                  | 117,448.04              | 63,914                       | 65,640                        | 58,855                         | 18.54               | 3,174                    |
| 1995                                  | 31,946.74               | 16,576                       | 17,024                        | 16,840                         | 18.69               | 901                      |
|                                       | 410,644.15              | 273,206                      | 280,584                       | 154,699                        |                     | 8,992                    |
| LAKE ROAD UNIT 3                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 2,315.52                | 1,856                        | 1,906                         | 571                            | 14.48               | 39                       |
| 1962                                  | 19,854.47               | 15,073                       | 15,480                        | 5,764                          | 15.86               | 363                      |
| 1963                                  | 929.90                  | 702                          | 721                           | 274                            | 15.96               | 17                       |
| 1964                                  | 40,869.21               | 30,705                       | 31,534                        | 12,196                         | 16.06               | 759                      |
| 1998                                  | 19,419.55               | 9,329                        | 9,581                         | 11,198                         | 18.90               | 592                      |
|                                       | 83,388.65               | 57,665                       | 59,222                        | 30,004                         |                     | 1,770                    |
| LAKE ROAD UNIT 4                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3              |                         |                              |                               |                                |                     |                          |
| 1966                                  | 233,502.11              | 213,308                      | 219,068                       | 21,439                         | 5.20                | 4,123                    |
| 1967                                  | 167,696.71              | 152,902                      | 157,031                       | 15,697                         | 5.21                | 3,013                    |
| 1976                                  | 183,579.35              | 163,836                      | 168,260                       | 20,826                         | 5.28                | 3,944                    |
| 1986                                  | 6,911.47                | 5,927                        | 6,087                         | 1,032                          | 5.34                | 193                      |
| 1990                                  | 5,953.66                | 4,981                        | 5,116                         | 1,017                          | 5.36                | 190                      |
| 1992                                  | 79,326.01               | 65,310                       | 67,074                        | 14,632                         | 5.38                | 2,720                    |
| 2000                                  | 69,127.99               | 51,462                       | 52,852                        | 18,350                         | 5.42                | 3,386                    |
| 2002                                  | 37,238.66               | 26,569                       | 27,286                        | 11,069                         | 5.43                | 2,038                    |
| 2005                                  | 22,257.13               | 14,504                       | 14,896                        | 8,029                          | 5.44                | 1,476                    |
| 2006                                  | 361,403.31              | 225,659                      | 231,753                       | 140,493                        | 5.45                | 25,779                   |

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 4                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2020     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3              |                         |                              |                               |                                |                     |                          |
| 2011                                  | 1,479,436.20            | 593,543                      | 609,571                       | 914,248                        | 5.47                | 167,139                  |
| 2012                                  | 1,270,558.43            | 408,856                      | 419,897                       | 888,778                        | 5.48                | 162,186                  |
| 2014                                  | 38,571.82               | 3,316                        | 3,406                         | 36,323                         | 5.49                | 6,616                    |
|                                       | 3,955,562.85            | 1,930,173                    | 1,982,296                     | 2,091,934                      |                     | 382,803                  |
| LAKE ROAD UNIT 5                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5              |                         |                              |                               |                                |                     |                          |
| 2014                                  | 65,847.53               | 1,687                        | 1,733                         | 67,407                         | 19.99               | 3,372                    |
|                                       | 65,847.53               | 1,687                        | 1,733                         | 67,407                         |                     | 3,372                    |
| LAKE ROAD COMMON                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1950                                  | 39,172.81               | 31,105                       | 31,945                        | 9,578                          | 14.48               | 661                      |
| 1957                                  | 2,450.19                | 1,888                        | 1,939                         | 658                            | 15.32               | 43                       |
| 1958                                  | 60,617.84               | 46,494                       | 47,750                        | 16,505                         | 15.43               | 1,070                    |
| 1962                                  | 22,290.10               | 16,764                       | 17,217                        | 6,411                          | 15.86               | 404                      |
| 1963                                  | 7,004.94                | 5,242                        | 5,384                         | 2,042                          | 15.96               | 128                      |
| 1964                                  | 6,011.49                | 4,474                        | 4,595                         | 1,777                          | 16.06               | 111                      |
| 1972                                  | 1,146.61                | 812                          | 834                           | 381                            | 16.82               | 23                       |
| 1976                                  | 6,290.98                | 4,316                        | 4,433                         | 2,236                          | 17.18               | 130                      |
| 1985                                  | 26,849.28               | 16,752                       | 17,204                        | 11,256                         | 17.92               | 628                      |
| 1989                                  | 86,922.45               | 51,078                       | 52,457                        | 39,680                         | 18.24               | 2,175                    |
| 1990                                  | 369.91                  | 214                          | 220                           | 172                            | 18.31               | 9                        |
| 1992                                  | 3,635.65                | 2,021                        | 2,076                         | 1,778                          | 18.46               | 96                       |
| 1993                                  | 12,248.88               | 6,666                        | 6,846                         | 6,138                          | 18.54               | 331                      |
| 1998                                  | 155,799.49              | 74,148                       | 76,150                        | 88,997                         | 18.90               | 4,709                    |

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 2003   | 34,278.92               | 13,193                       | 13,549                        | 22,786                         | 19.26               | 1,183                    |
| 2005   | 20,770.27               | 7,058                        | 7,249                         | 14,768                         | 19.39               | 762                      |
| 2008   | 9,966.48                | 2,579                        | 2,649                         | 7,916                          | 19.60               | 404                      |
|  | 495,826.29              | 284,804                      | 292,495                       | 233,081                        |                     | 12,867                   |
|  | 22,772,867.75           | 8,816,830                    | 9,054,923                     | 15,538,554                     |                     | 987,309                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 15.7 4.34                |

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1                        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 27-L2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1980                                | 187,188.01              | 140,196                      | 124,011                       | 81,896                         | 8.61                | 9,512                    |
| 1981                                | 19,194.25               | 14,196                       | 12,557                        | 8,557                          | 8.84                | 968                      |
| 1982                                | 2,255.44                | 1,647                        | 1,457                         | 1,024                          | 9.07                | 113                      |
| 1983                                | 13,726.43               | 9,890                        | 8,748                         | 6,351                          | 9.30                | 683                      |
| 1984                                | 2,860.82                | 2,036                        | 1,801                         | 1,346                          | 9.51                | 142                      |
| 1985                                | 3,923.13                | 2,756                        | 2,438                         | 1,878                          | 9.73                | 193                      |
| 1986                                | 17,497.81               | 12,145                       | 10,743                        | 8,505                          | 9.93                | 856                      |
| 1987                                | 1,932.20                | 1,324                        | 1,171                         | 954                            | 10.14               | 94                       |
| 1988                                | 4,961.48                | 3,359                        | 2,971                         | 2,486                          | 10.33               | 241                      |
| 1989                                | 24,898.87               | 16,639                       | 14,718                        | 12,671                         | 10.53               | 1,203                    |
| 1990                                | 999.37                  | 659                          | 583                           | 516                            | 10.73               | 48                       |
| 1991                                | 14,493.36               | 9,429                        | 8,340                         | 7,602                          | 10.93               | 696                      |
| 1992                                | 13,512.25               | 8,662                        | 7,662                         | 7,201                          | 11.14               | 646                      |
| 1993                                | 26,351.08               | 16,615                       | 14,697                        | 14,289                         | 11.37               | 1,257                    |
| 1994                                | 31,233.91               | 19,358                       | 17,123                        | 17,234                         | 11.60               | 1,486                    |
| 1995                                | 95,626.81               | 58,112                       | 51,403                        | 53,786                         | 11.86               | 4,535                    |
| 1996                                | 40,941.66               | 24,334                       | 21,525                        | 23,511                         | 12.14               | 1,937                    |
| 1997                                | 5,284.33                | 3,064                        | 2,710                         | 3,102                          | 12.44               | 249                      |
| 1999                                | 1,637.00                | 892                          | 789                           | 1,012                          | 13.16               | 77                       |
| 2000                                | 5,864.01                | 3,075                        | 2,720                         | 3,730                          | 13.57               | 275                      |
| 2002                                | 38,280.01               | 18,250                       | 16,143                        | 25,965                         | 14.51               | 1,789                    |
| 2003                                | 106,824.73              | 47,983                       | 42,444                        | 75,064                         | 15.04               | 4,991                    |
| 2004                                | 26,457.35               | 11,101                       | 9,819                         | 19,284                         | 15.60               | 1,236                    |
| 2005                                | 17,555.85               | 6,808                        | 6,022                         | 13,289                         | 16.18               | 821                      |
| 2006                                | 31,756.09               | 11,263                       | 9,963                         | 24,969                         | 16.77               | 1,489                    |
| 2007                                | 14,794.93               | 4,733                        | 4,187                         | 12,088                         | 17.36               | 696                      |
| 2008                                | 101,160.13              | 28,705                       | 25,391                        | 85,885                         | 17.95               | 4,785                    |
| 2009                                | 911,444.49              | 223,778                      | 197,944                       | 804,645                        | 18.55               | 43,377                   |
| 2010                                | 27,080.91               | 5,568                        | 4,925                         | 24,864                         | 19.14               | 1,299                    |
| 2011                                | 41,079.61               | 6,728                        | 5,951                         | 39,236                         | 19.72               | 1,990                    |
| 2012                                | 18,125.53               | 2,172                        | 1,921                         | 18,017                         | 20.29               | 888                      |
|                                     | 1,848,941.85            | 715,477                      | 632,879                       | 1,400,957                      |                     | 88,572                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON                        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 27-L2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2009                                | 152,885.54              | 37,536                       | 33,203                        | 134,971                        | 18.55               | 7,276                    |
| 2010                                | 37,519.57               | 7,714                        | 6,823                         | 34,448                         | 19.14               | 1,800                    |
| 2011                                | 26,471.54               | 4,336                        | 3,835                         | 25,283                         | 19.72               | 1,282                    |
| 2012                                | 3,959.24                | 474                          | 419                           | 3,936                          | 20.29               | 194                      |
|                                     | 220,835.89              | 50,060                       | 44,281                        | 198,638                        |                     | 10,552                   |
| LAKE ROAD BOILER 5                  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 27-L2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7            |                         |                              |                               |                                |                     |                          |
| 2010                                | 87,115.14               | 19,252                       | 17,029                        | 76,184                         | 16.98               | 4,487                    |
|                                     | 87,115.14               | 19,252                       | 17,029                        | 76,184                         |                     | 4,487                    |
| LAKE ROAD COMMON BOILERS            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 27-L2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -7            |                         |                              |                               |                                |                     |                          |
| 2009                                | 90,090.42               | 23,559                       | 20,839                        | 75,558                         | 16.54               | 4,568                    |
| 2010                                | 14,490.57               | 3,202                        | 2,832                         | 12,673                         | 16.98               | 746                      |
| 2011                                | 100,942.62              | 17,907                       | 15,840                        | 92,169                         | 17.41               | 5,294                    |
| 2012                                | 79,135.88               | 10,381                       | 9,183                         | 75,493                         | 17.82               | 4,236                    |
| 2013                                | 158,227.46              | 12,804                       | 11,326                        | 157,978                        | 18.21               | 8,675                    |
| 2014                                | 165,702.21              | 4,649                        | 4,112                         | 173,189                        | 18.57               | 9,326                    |
|                                     | 608,589.16              | 72,502                       | 64,132                        | 587,058                        |                     | 32,845                   |
| LAKE ROAD COMMON                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 27-L2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8            |                         |                              |                               |                                |                     |                          |
| 1954                                | 1,008.32                | 971                          | 859                           | 230                            | 2.93                | 78                       |
| 1955                                | 464.47                  | 444                          | 393                           | 109                            | 3.12                | 35                       |
| 1957                                | 3,205.67                | 3,013                        | 2,665                         | 797                            | 3.50                | 228                      |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 27-L2                               |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                                 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8  |                         |                              |                               |                                |                     |                          |
| 1966  | 26,428.81               | 22,919                       | 20,273                        | 8,270                          | 5.32                | 1,555                    |
| 1970  | 656.88                  | 547                          | 484                           | 226                            | 6.20                | 36                       |
| 1971  | 1,672.05                | 1,376                        | 1,217                         | 589                            | 6.42                | 92                       |
| 1973  | 1,005.20                | 809                          | 716                           | 370                            | 6.87                | 54                       |
| 1976  | 3,165.14                | 2,463                        | 2,179                         | 1,240                          | 7.54                | 164                      |
| 1979  | 26,662.14               | 20,044                       | 17,730                        | 11,065                         | 8.19                | 1,351                    |
| 1981  | 207.46                  | 152                          | 134                           | 90                             | 8.61                | 10                       |
| 1982  | 8,021.24                | 5,828                        | 5,155                         | 3,508                          | 8.80                | 399                      |
| 1985  | 31,579.56               | 22,207                       | 19,643                        | 14,463                         | 9.35                | 1,547                    |
| 1987  | 2,559.74                | 1,761                        | 1,558                         | 1,207                          | 9.69                | 125                      |
| 1989  | 1,024.61                | 690                          | 610                           | 496                            | 10.00               | 50                       |
| 1990  | 734.94                  | 489                          | 433                           | 361                            | 10.16               | 36                       |
| 1998  | 18,956.33               | 10,937                       | 9,674                         | 10,798                         | 11.84               | 912                      |
| 1999  | 8,111.85                | 4,540                        | 4,016                         | 4,745                          | 12.15               | 391                      |
| 2000  | 14,348.45               | 7,745                        | 6,851                         | 8,645                          | 12.50               | 692                      |
| 2008  | 29,130.24               | 8,826                        | 7,807                         | 23,654                         | 16.08               | 1,471                    |
| 2009  | 135,957.38              | 35,886                       | 31,743                        | 115,091                        | 16.54               | 6,958                    |
| 2010  | 193,547.41              | 43,173                       | 38,189                        | 170,842                        | 16.98               | 10,061                   |
| 2011  | 7,593.85                | 1,360                        | 1,203                         | 6,998                          | 17.41               | 402                      |
| 2012  | 49,653.24               | 6,574                        | 5,815                         | 47,810                         | 17.82               | 2,683                    |
| 2013  | 5,677.94                | 464                          | 410                           | 5,722                          | 18.21               | 314                      |
|   | 571,372.92              | 203,218                      | 179,758                       | 437,325                        |                     | 29,644                   |
|   | 3,336,854.96            | 1,060,509                    | 938,079                       | 2,700,162                      |                     | 166,100                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 |                         |                              |                               |                                |                     | 4.98                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 5                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -13           |                         |                              |                               |                                |                     |                          |
| 1974                                | 979,839.81              | 790,278                      | 913,087                       | 194,132                        | 15.22               | 12,755                   |
| 1980                                | 1,748.74                | 1,298                        | 1,500                         | 476                            | 17.33               | 27                       |
| 1981                                | 1,665.30                | 1,219                        | 1,408                         | 473                            | 17.60               | 27                       |
| 1982                                | 6,357.43                | 4,586                        | 5,299                         | 1,885                          | 17.85               | 106                      |
| 1983                                | 1,011.75                | 719                          | 831                           | 313                            | 18.09               | 17                       |
| 1985                                | 14,229.44               | 9,798                        | 11,321                        | 4,759                          | 18.50               | 257                      |
| 1986                                | 2,003.57                | 1,357                        | 1,568                         | 696                            | 18.69               | 37                       |
| 1987                                | 35,230.74               | 23,446                       | 27,089                        | 12,721                         | 18.86               | 674                      |
| 1991                                | 646.76                  | 398                          | 460                           | 271                            | 19.44               | 14                       |
| 1994                                | 2,610.62                | 1,497                        | 1,730                         | 1,220                          | 19.75               | 62                       |
| 1996                                | 3,701.40                | 2,008                        | 2,320                         | 1,863                          | 19.92               | 94                       |
| 2007                                | 180,900.17              | 54,917                       | 63,451                        | 140,966                        | 20.39               | 6,913                    |
|                                     | 1,229,945.73            | 891,521                      | 1,030,063                     | 359,776                        |                     | 20,983                   |

LAKE ROAD UNIT 6  
INTERIM SURVIVOR CURVE.. IOWA 55-R4  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -18

|      |            |         |         |        |       |       |
|------|------------|---------|---------|--------|-------|-------|
| 1989 | 2,942.52   | 1,970   | 2,276   | 1,196  | 19.17 | 62    |
| 1990 | 187,474.41 | 123,040 | 142,161 | 79,059 | 19.31 | 4,094 |
| 1991 | 3,604.88   | 2,317   | 2,677   | 1,577  | 19.44 | 81    |
| 1993 | 11,467.55  | 7,040   | 8,134   | 5,398  | 19.66 | 275   |
| 1997 | 13,173.88  | 7,239   | 8,364   | 7,181  | 19.99 | 359   |
|      | 218,663.24 | 141,606 | 163,612 | 94,411 |       | 4,871 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 7                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -19           |                         |                              |                               |                                |                     |                          |
| 1990                                | 10,288.90               | 6,810                        | 7,868                         | 4,376                          | 19.31               | 227                      |
| 1991                                | 3,657.05                | 2,370                        | 2,738                         | 1,614                          | 19.44               | 83                       |
| 1999                                | 962.64                  | 498                          | 575                           | 570                            | 20.11               | 28                       |
| 2003                                | 13,509.44               | 5,806                        | 6,708                         | 9,368                          | 20.29               | 462                      |
|                                     | 28,418.03               | 15,484                       | 17,890                        | 15,927                         |                     | 800                      |
| RALPH GREEN PLANT                   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5            |                         |                              |                               |                                |                     |                          |
| 1985                                | 42,812.66               | 27,394                       | 31,651                        | 13,302                         | 18.50               | 719                      |
| 1992                                | 30,220.75               | 16,905                       | 19,532                        | 12,200                         | 19.55               | 624                      |
| 1994                                | 646,389.27              | 344,513                      | 398,050                       | 280,658                        | 19.75               | 14,211                   |
| 1996                                | 56,095.93               | 28,282                       | 32,677                        | 26,224                         | 19.92               | 1,316                    |
| 1998                                | 23,041.52               | 10,893                       | 12,586                        | 11,608                         | 20.06               | 579                      |
| 2000                                | 33,500.00               | 14,692                       | 16,975                        | 18,200                         | 20.16               | 903                      |
| 2002                                | 138,194.72              | 55,301                       | 63,895                        | 81,210                         | 20.25               | 4,010                    |
| 2003                                | 138,966.08              | 52,697                       | 60,886                        | 85,028                         | 20.29               | 4,191                    |
| 2005                                | 159,606.26              | 53,316                       | 61,601                        | 105,985                        | 20.34               | 5,211                    |
| 2009                                | 157,879.48              | 35,175                       | 40,641                        | 125,132                        | 20.42               | 6,128                    |
| 2010                                | 126,963.27              | 24,064                       | 27,804                        | 105,508                        | 20.43               | 5,164                    |
| 2011                                | 236,109.19              | 36,245                       | 41,877                        | 206,037                        | 20.44               | 10,080                   |
|                                     | 1,789,779.13            | 699,477                      | 808,176                       | 1,071,092                      |                     | 53,136                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LANDFILL GAS TURBINE  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4                               |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                                 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0   |                         |                              |                               |                                |                     |                          |
| 2009  | 46,970.00               | 7,881                        | 9,106                         | 37,864                         | 27.23               | 1,391                    |
| 2012  | 50,133.45               | 4,202                        | 4,855                         | 45,279                         | 27.33               | 1,657                    |
| 2014  | 32,528.62               | 583                          | 674                           | 31,855                         | 27.38               | 1,163                    |
|   | 129,632.07              | 12,666                       | 14,634                        | 114,998                        |                     | 4,211                    |
|   | 3,396,438.20            | 1,760,754                    | 2,034,375                     | 1,656,204                      |                     | 84,001                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 |                         |                              |                               |                                |                     | 2.47                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 5  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3                               |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                                 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -12   |                         |                              |                               |                                |                     |                          |
| 1974  | 542,564.36              | 467,689                      | 550,824                       | 56,848                         | 10.29               | 5,525                    |
| 1983  | 43,653.85               | 33,194                       | 39,094                        | 9,798                          | 13.88               | 706                      |
| 1994  | 9,302.78                | 5,523                        | 6,505                         | 3,914                          | 17.99               | 218                      |
|   | 595,520.99              | 506,406                      | 596,423                       | 70,561                         |                     | 6,449                    |
| LAKE ROAD UNIT 7  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3                               |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                                 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16   |                         |                              |                               |                                |                     |                          |
| 1990  | 9,587.22                | 6,555                        | 7,720                         | 3,401                          | 16.65               | 204                      |
|   | 9,587.22                | 6,555                        | 7,720                         | 3,401                          |                     | 204                      |
| RALPH GREEN PLANT   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3                               |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                                 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5  |                         |                              |                               |                                |                     |                          |
| 1994  | 60,000.00               | 33,393                       | 39,329                        | 23,671                         | 17.99               | 1,316                    |
| 2000  | 2,614.13                | 1,171                        | 1,379                         | 1,366                          | 19.44               | 70                       |
| 2007  | 380,166.78              | 107,925                      | 127,109                       | 272,066                        | 20.24               | 13,442                   |
|   | 442,780.91              | 142,489                      | 167,817                       | 297,103                        |                     | 14,828                   |
| LANDFILL GAS TURBINE  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3                               |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                                 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -1  |                         |                              |                               |                                |                     |                          |
| 2012  | 2,306,790.04            | 196,850                      | 231,842                       | 2,098,016                      | 27.09               | 77,446                   |
|   | 2,306,790.04            | 196,850                      | 231,842                       | 2,098,016                      |                     | 77,446                   |
|   | 3,354,679.16            | 852,300                      | 1,003,802                     | 2,469,081                      |                     | 98,927                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 |                         |                              |                               |                                |                     | 2.95                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 5                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -17           |                         |                              |                               |                                |                     |                          |
| 1974                                | 3,475,046.93            | 2,732,627                    | 4,065,805                     |                                |                     |                          |
| 1979                                | 5,342.16                | 3,986                        | 6,250                         |                                |                     |                          |
| 1981                                | 335,646.05              | 244,562                      | 392,706                       |                                |                     |                          |
| 1996                                | 81,753.08               | 45,158                       | 95,651                        |                                |                     |                          |
| 1998                                | 7,256.92                | 3,767                        | 8,491                         |                                |                     |                          |
| 1999                                | 400,615.78              | 200,701                      | 468,720                       |                                |                     |                          |
| 2000                                | 5,990.76                | 2,887                        | 7,009                         |                                |                     |                          |
| 2001                                | 184,698.87              | 85,305                       | 216,098                       |                                |                     |                          |
| 2005                                | 30,551.64               | 11,243                       | 35,745                        |                                |                     |                          |
| 2007                                | 120,600.11              | 37,553                       | 141,102                       |                                |                     |                          |
| 2010                                | 9,711.72                | 2,032                        | 11,363                        |                                |                     |                          |
| 2012                                | 34,384.40               | 4,354                        | 40,230                        |                                |                     |                          |
|                                     | 4,691,598.42            | 3,374,175                    | 5,489,170                     |                                |                     |                          |

LAKE ROAD UNIT 6  
INTERIM SURVIVOR CURVE.. IOWA 55-R2  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -19

|      |              |           |           |  |  |  |
|------|--------------|-----------|-----------|--|--|--|
| 1989 | 851,962.23   | 560,914   | 1,013,835 |  |  |  |
| 1990 | 2,412,721.69 | 1,559,258 | 2,871,139 |  |  |  |
| 1991 | 165,443.52   | 104,869   | 196,878   |  |  |  |
| 1992 | 98,608.22    | 61,210    | 117,344   |  |  |  |
| 1996 | 6,381.47     | 3,585     | 7,594     |  |  |  |
| 1997 | 59,093.24    | 32,227    | 70,321    |  |  |  |
| 2000 | 243,025.44   | 119,119   | 289,200   |  |  |  |
| 2001 | 24,620.18    | 11,565    | 29,298    |  |  |  |
| 2002 | 20,404.99    | 9,142     | 24,282    |  |  |  |
| 2005 | 31,048.72    | 11,622    | 36,948    |  |  |  |
| 2010 | 30,236.08    | 6,435     | 35,980    |  |  |  |
|      | 3,943,545.78 | 2,479,946 | 4,692,819 |  |  |  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1) | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
|-------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|

LAKE ROAD UNIT 7

INTERIM SURVIVOR CURVE.. IOWA 55-R2  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -19

|      |              |           |           |  |  |  |
|------|--------------|-----------|-----------|--|--|--|
| 1989 | 1,766,935.73 | 1,163,314 | 2,102,654 |  |  |  |
| 1991 | 98,843.98    | 62,654    | 117,624   |  |  |  |
| 1997 | 1,553.14     | 847       | 1,848     |  |  |  |
| 2000 | 1,261.30     | 618       | 1,501     |  |  |  |
| 2001 | 354,729.33   | 166,635   | 422,128   |  |  |  |
| 2002 | 10,202.50    | 4,571     | 12,141    |  |  |  |
| 2005 | 30,784.23    | 11,523    | 36,633    |  |  |  |
| 2007 | 132,314.17   | 41,905    | 157,454   |  |  |  |
| 2010 | 8,425.81     | 1,793     | 10,027    |  |  |  |
|      | 2,405,050.19 | 1,453,860 | 2,862,010 |  |  |  |

RALPH GREEN PLANT

INTERIM SURVIVOR CURVE.. IOWA 55-R2  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

|      |              |           |           |         |       |        |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1994 | 1,603,000.00 | 846,430   | 1,693,086 | 6,094   | 18.86 | 323    |
| 1996 | 733,112.03   | 366,876   | 733,850   | 43,249  | 19.02 | 2,274  |
| 1998 | 396,137.23   | 186,299   | 372,648   | 47,258  | 19.16 | 2,466  |
| 2000 | 332,753.74   | 145,281   | 290,601   | 62,118  | 19.29 | 3,220  |
| 2001 | 786,148.47   | 328,952   | 657,992   | 175,326 | 19.35 | 9,061  |
| 2002 | 1,144,982.00 | 456,939   | 914,000   | 299,681 | 19.41 | 15,440 |
| 2003 | 8,050.80     | 3,047     | 6,095     | 2,439   | 19.47 | 125    |
| 2008 | 332,744.42   | 84,297    | 168,616   | 184,093 | 19.71 | 9,340  |
|      | 5,336,928.69 | 2,418,121 | 4,836,887 | 820,257 |       | 42,249 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LANDFILL GAS TURBINE   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -1                                     |                         |                              |                               |                                |                     |                          |
| 2012   | 11,018.25               | 924                          | 1,848                         | 9,280                          | 26.18               | 354                      |
|  | 11,018.25               | 924                          | 1,848                         | 9,280                          |                     | 354                      |
|  | 16,388,141.33           | 9,727,026                    | 17,882,734                    | 829,537                        |                     | 42,603                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.5 0.26                |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 5                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R3 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15           |                         |                              |                               |                                |                     |                          |
| 1974                                | 1,649,909.09            | 1,364,588                    | 1,897,395                     |                                |                     |                          |
| 1975                                | 404,782.80              | 330,384                      | 465,500                       |                                |                     |                          |
| 1996                                | 7,028.48                | 3,905                        | 8,083                         |                                |                     |                          |
| 1999                                | 80,178.20               | 40,315                       | 92,205                        |                                |                     |                          |
| 2000                                | 10,489.25               | 5,067                        | 12,063                        |                                |                     |                          |
| 2003                                | 54,513.90               | 22,789                       | 62,691                        |                                |                     |                          |
| 2004                                | 359,126.87              | 141,319                      | 412,996                       |                                |                     |                          |
| 2011                                | 116,596.99              | 19,625                       | 134,087                       |                                |                     |                          |
| 2012                                | 4,249.48                | 534                          | 4,887                         |                                |                     |                          |
| 2014                                | 26,905.91               | 745                          | 30,942                        |                                |                     |                          |
|                                     | 2,713,780.97            | 1,929,271                    | 3,120,848                     |                                |                     |                          |

LAKE ROAD UNIT 6  
INTERIM SURVIVOR CURVE.. IOWA 50-R3  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -18

|      |            |         |         |        |       |       |
|------|------------|---------|---------|--------|-------|-------|
| 1989 | 137,191.20 | 92,391  | 159,833 | 2,053  | 18.06 | 114   |
| 1990 | 178,943.81 | 118,124 | 204,350 | 6,804  | 18.24 | 373   |
| 1991 | 18,264.69  | 11,806  | 20,424  | 1,128  | 18.41 | 61    |
| 1992 | 25,636.05  | 16,214  | 28,050  | 2,201  | 18.56 | 119   |
| 1993 | 5,050.00   | 3,120   | 5,397   | 562    | 18.71 | 30    |
| 1997 | 13,947.58  | 7,712   | 13,341  | 3,117  | 19.21 | 162   |
| 2000 | 44,673.49  | 22,142  | 38,305  | 14,410 | 19.51 | 739   |
| 2012 | 29,701.71  | 3,831   | 6,627   | 28,421 | 20.21 | 1,406 |
|      | 453,408.53 | 275,340 | 476,327 | 58,695 |       | 3,004 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 7   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18                                    |                         |                              |                               |                                |                     |                          |
| 1989   | 108,154.35              | 72,837                       | 126,005                       | 1,617                          | 18.06               | 90                       |
| 1990   | 275.61                  | 182                          | 315                           | 10                             | 18.24               | 1                        |
| 1994   | 9,069.86                | 5,464                        | 9,452                         | 1,250                          | 18.85               | 66                       |
|  | 117,499.82              | 78,483                       | 135,772                       | 2,878                          |                     | 157                      |
| RALPH GREEN PLANT  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 1985   | 4,684.16                | 3,044                        | 4,965                         |                                |                     |                          |
| 1991   | 569,928.16              | 330,927                      | 572,519                       | 31,605                         | 18.41               | 1,717                    |
| 1994   | 5,765,000.00            | 3,119,737                    | 5,397,290                     | 713,610                        | 18.85               | 37,857                   |
| 1995   | 20,488.58               | 10,796                       | 18,678                        | 3,040                          | 18.98               | 160                      |
| 1996   | 35,194.38               | 18,022                       | 31,179                        | 6,127                          | 19.10               | 321                      |
| 2013   | 223,693.95              | 16,259                       | 28,129                        | 208,987                        | 20.24               | 10,325                   |
|  | 6,618,989.23            | 3,498,785                    | 6,052,760                     | 963,369                        |                     | 50,380                   |
| LANDFILL GAS TURBINE   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -1                                     |                         |                              |                               |                                |                     |                          |
| 2012   | 2,574,774.71            | 219,744                      | 380,148                       | 2,220,374                      | 26.76               | 82,974                   |
|  | 2,574,774.71            | 219,744                      | 380,148                       | 2,220,374                      |                     | 82,974                   |
|  | 12,478,453.26           | 6,001,623                    | 10,165,855                    | 3,245,316                      |                     | 136,515                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 23.8 1.09                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD UNIT 5                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -12           |                         |                              |                               |                                |                     |                          |
| 1974                                | 355,347.09              | 297,727                      | 375,186                       | 22,803                         | 12.48               | 1,827                    |
| 1976                                | 36,362.09               | 29,500                       | 37,175                        | 3,551                          | 13.57               | 262                      |
| 1996                                | 32,448.02               | 17,577                       | 22,150                        | 14,192                         | 19.60               | 724                      |
| 2003                                | 10,617.20               | 4,313                        | 5,435                         | 6,456                          | 20.17               | 320                      |
| 2006                                | 19,615.71               | 6,479                        | 8,165                         | 13,805                         | 20.30               | 680                      |
| 2011                                | 167,406.71              | 27,434                       | 34,571                        | 152,924                        | 20.42               | 7,489                    |
|                                     | 621,796.82              | 383,030                      | 482,682                       | 213,730                        |                     | 11,302                   |
| LAKE ROAD UNIT 6                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -17           |                         |                              |                               |                                |                     |                          |
| 1989                                | 123,605.55              | 83,215                       | 104,865                       | 39,754                         | 18.44               | 2,156                    |
| 1990                                | 292,951.88              | 193,121                      | 243,365                       | 99,389                         | 18.65               | 5,329                    |
| 2003                                | 2,065.84                | 877                          | 1,105                         | 1,312                          | 20.17               | 65                       |
|                                     | 418,623.27              | 277,213                      | 349,335                       | 140,454                        |                     | 7,550                    |
| LAKE ROAD UNIT 7                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -17           |                         |                              |                               |                                |                     |                          |
| 1989                                | 19,298.99               | 12,993                       | 16,373                        | 6,206                          | 18.44               | 337                      |
| 1990                                | 231,198.09              | 152,412                      | 192,065                       | 78,437                         | 18.65               | 4,206                    |
|                                     | 250,497.08              | 165,405                      | 208,438                       | 84,644                         |                     | 4,543                    |
| LAKE ROAD COMMON                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20           |                         |                              |                               |                                |                     |                          |
| 2005                                | 2,377.90                | 910                          | 1,147                         | 1,706                          | 20.26               | 84                       |
|                                     | 2,377.90                | 910                          | 1,147                         | 1,706                          |                     | 84                       |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| RALPH GREEN PLANT                   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5            |                         |                              |                               |                                |                     |                          |
| 1955                                | 73,737.70               | 71,277                       | 77,425                        |                                |                     |                          |
| 1958                                | 90,562.03               | 85,847                       | 95,090                        |                                |                     |                          |
| 1994                                | 1,022,585.12            | 549,731                      | 713,859                       | 359,855                        | 19.34               | 18,607                   |
| 1997                                | 8,236.01                | 4,053                        | 5,263                         | 3,385                          | 19.71               | 172                      |
| 1998                                | 35,993.85               | 17,123                       | 22,235                        | 15,558                         | 19.81               | 785                      |
| 1999                                | 78,206.10               | 35,864                       | 46,572                        | 35,545                         | 19.90               | 1,786                    |
| 2000                                | 102,597.38              | 45,212                       | 58,711                        | 49,017                         | 19.98               | 2,453                    |
| 2003                                | 20,000.00               | 7,617                        | 9,891                         | 11,109                         | 20.17               | 551                      |
| 2008                                | 9,817.08                | 2,492                        | 3,236                         | 7,072                          | 20.36               | 347                      |
| 2012                                | 15,544.43               | 1,780                        | 2,311                         | 14,010                         | 20.43               | 686                      |
|                                     | 1,457,279.70            | 820,996                      | 1,034,593                     | 495,551                        |                     | 25,387                   |

LANDFILL GAS TURBINE  
INTERIM SURVIVOR CURVE.. IOWA 50-R4  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. 0

|      |              |           |           |         |       |        |
|------|--------------|-----------|-----------|---------|-------|--------|
| 2012 | 41,622.35    | 3,498     | 4,408     | 37,214  | 27.25 | 1,366  |
|      | 41,622.35    | 3,498     | 4,408     | 37,214  |       | 1,366  |
|      | 2,792,197.12 | 1,651,052 | 2,080,603 | 973,299 |       | 50,232 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 1.80

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LAKE ROAD COMMON   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 30-S1.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16                                    |                         |                              |                               |                                |                     |                          |
| 2011   | 7,828.63                | 1,428                        | 634                           | 8,447                          | 18.60               | 454                      |
|  | 7,828.63                | 1,428                        | 634                           | 8,447                          |                     | 454                      |
| RALPH GREEN PLANT  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 30-S1.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2035                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 1994   | 20,000.00               | 12,240                       | 5,435                         | 15,565                         | 12.18               | 1,278                    |
| 2010   | 11,050.12               | 2,269                        | 1,008                         | 10,595                         | 18.31               | 579                      |
|  | 31,050.12               | 14,509                       | 6,443                         | 26,160                         |                     | 1,857                    |
|  | 38,878.75               | 15,937                       | 7,077                         | 34,607                         |                     | 2,311                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 15.0 5.94                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5    |                         |                              |                               |                                |                     |                          |
| 1970                        | 4,565.93                | 3,307                        | 4,394                         | 400                            | 18.61               | 21                       |
| 1971                        | 58,862.84               | 41,853                       | 55,610                        | 6,196                          | 19.37               | 320                      |
| 1980                        | 27,235.21               | 15,866                       | 21,081                        | 7,516                          | 26.71               | 281                      |
| 1985                        | 64,301.47               | 32,430                       | 43,090                        | 24,427                         | 31.18               | 783                      |
| 1989                        | 4,885.32                | 2,146                        | 2,851                         | 2,279                          | 34.90               | 65                       |
| 1992                        | 10,597.03               | 4,124                        | 5,480                         | 5,647                          | 37.76               | 150                      |
| 1993                        | 16,131.90               | 6,008                        | 7,983                         | 8,955                          | 38.72               | 231                      |
| 1994                        | 81,174.09               | 28,851                       | 38,334                        | 46,899                         | 39.69               | 1,182                    |
| 2005                        | 96,913.60               | 16,078                       | 21,363                        | 80,396                         | 50.52               | 1,591                    |
| 2007                        | 14,801.21               | 1,940                        | 2,578                         | 12,963                         | 52.51               | 247                      |
| 2009                        | 10,621.42               | 1,020                        | 1,355                         | 9,797                          | 54.51               | 180                      |
| 2010                        | 39,209.57               | 3,081                        | 4,094                         | 37,076                         | 55.51               | 668                      |
| 2011                        | 73,046.99               | 4,474                        | 5,944                         | 70,755                         | 56.50               | 1,252                    |
| 2012                        | 18,920.31               | 828                          | 1,100                         | 18,766                         | 57.50               | 326                      |
|                             | 521,266.89              | 162,006                      | 215,257                       | 332,073                        |                     | 7,297                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.40

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 37-S1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5    |                         |                              |                               |                                |                     |                          |
| 1948                        | 86,756.48               | 86,121                       | 82,609                        | 8,485                          | 2.02                | 4,200                    |
| 1950                        | 1,624.72                | 1,587                        | 1,522                         | 184                            | 2.58                | 71                       |
| 1951                        | 997.32                  | 966                          | 927                           | 120                            | 2.87                | 42                       |
| 1956                        | 2,446.07                | 2,268                        | 2,176                         | 392                            | 4.33                | 91                       |
| 1957                        | 4,527.07                | 4,157                        | 3,987                         | 766                            | 4.64                | 165                      |
| 1959                        | 322.72                  | 291                          | 279                           | 60                             | 5.26                | 11                       |
| 1960                        | 172.49                  | 154                          | 148                           | 33                             | 5.57                | 6                        |
| 1961                        | 101.15                  | 89                           | 85                            | 21                             | 5.89                | 4                        |
| 1962                        | 5,764.71                | 5,037                        | 4,832                         | 1,221                          | 6.21                | 197                      |
| 1963                        | 1,171.77                | 1,013                        | 972                           | 258                            | 6.54                | 39                       |
| 1964                        | 1,044.39                | 893                          | 857                           | 240                            | 6.87                | 35                       |
| 1965                        | 13,424.76               | 11,353                       | 10,890                        | 3,206                          | 7.20                | 445                      |
| 1967                        | 123,982.97              | 102,422                      | 98,245                        | 31,937                         | 7.89                | 4,048                    |
| 1968                        | 63,545.22               | 51,863                       | 49,748                        | 16,974                         | 8.24                | 2,060                    |
| 1969                        | 30,945.54               | 24,941                       | 23,924                        | 8,569                          | 8.60                | 996                      |
| 1970                        | 108,901.82              | 86,657                       | 83,123                        | 31,224                         | 8.96                | 3,485                    |
| 1971                        | 753,932.27              | 592,012                      | 567,869                       | 223,760                        | 9.33                | 23,983                   |
| 1972                        | 966.89                  | 749                          | 718                           | 297                            | 9.70                | 31                       |
| 1973                        | 7,639.07                | 5,836                        | 5,598                         | 2,423                          | 10.08               | 240                      |
| 1974                        | 253,796.95              | 191,079                      | 183,286                       | 83,201                         | 10.47               | 7,947                    |
| 1975                        | 98,400.40               | 72,995                       | 70,018                        | 33,302                         | 10.86               | 3,066                    |
| 1976                        | 131,453.22              | 96,022                       | 92,106                        | 45,920                         | 11.26               | 4,078                    |
| 1977                        | 180,251.59              | 129,568                      | 124,284                       | 64,980                         | 11.67               | 5,568                    |
| 1978                        | 71,075.93               | 50,244                       | 48,195                        | 26,435                         | 12.09               | 2,187                    |
| 1979                        | 127,717.01              | 88,761                       | 85,141                        | 48,962                         | 12.51               | 3,914                    |
| 1980                        | 759,671.79              | 518,476                      | 497,332                       | 300,323                        | 12.95               | 23,191                   |
| 1981                        | 46,664.18               | 31,266                       | 29,991                        | 19,006                         | 13.39               | 1,419                    |
| 1982                        | 28,377.20               | 18,651                       | 17,890                        | 11,906                         | 13.84               | 860                      |
| 1983                        | 10,219.07               | 6,580                        | 6,312                         | 4,418                          | 14.31               | 309                      |
| 1984                        | 32,816.46               | 20,693                       | 19,849                        | 14,608                         | 14.78               | 988                      |
| 1985                        | 170,129.18              | 104,961                      | 100,680                       | 77,956                         | 15.26               | 5,109                    |
| 1986                        | 26,941.57               | 16,239                       | 15,577                        | 12,712                         | 15.76               | 807                      |
| 1987                        | 40,536.28               | 23,847                       | 22,874                        | 19,689                         | 16.27               | 1,210                    |
| 1988                        | 47,249.02               | 27,099                       | 25,994                        | 23,617                         | 16.79               | 1,407                    |
| 1989                        | 299,742.66              | 167,402                      | 160,575                       | 154,155                        | 17.32               | 8,900                    |
| 1990                        | 26,028.79               | 14,138                       | 13,561                        | 13,769                         | 17.86               | 771                      |
| 1991                        | 16,321.32               | 8,606                        | 8,255                         | 8,882                          | 18.42               | 482                      |
| 1992                        | 648,964.55              | 331,501                      | 317,982                       | 363,431                        | 19.00               | 19,128                   |
| 1993                        | 1,487,356.46            | 734,854                      | 704,885                       | 856,839                        | 19.59               | 43,739                   |
| 1994                        | 844,938.81              | 402,827                      | 386,399                       | 500,787                        | 20.20               | 24,791                   |
| 1995                        | 192,888.65              | 88,568                       | 84,956                        | 117,577                        | 20.82               | 5,647                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 37-S1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5    |                         |                              |                               |                                |                     |                          |
| 1996                        | 578,998.48              | 255,338                      | 244,925                       | 363,023                        | 21.46               | 16,916                   |
| 1997                        | 605,886.24              | 255,846                      | 245,412                       | 390,769                        | 22.12               | 17,666                   |
| 1998                        | 448,571.90              | 180,761                      | 173,389                       | 297,611                        | 22.80               | 13,053                   |
| 1999                        | 27,089.54               | 10,378                       | 9,955                         | 18,489                         | 23.50               | 787                      |
| 2000                        | 73,670.63               | 26,740                       | 25,649                        | 51,705                         | 24.21               | 2,136                    |
| 2001                        | 523,360.25              | 178,970                      | 171,671                       | 377,857                        | 24.95               | 15,145                   |
| 2002                        | 2,000,459.26            | 640,941                      | 614,802                       | 1,485,680                      | 25.71               | 57,786                   |
| 2003                        | 67,344.89               | 20,086                       | 19,267                        | 51,445                         | 26.49               | 1,942                    |
| 2004                        | 37,340.05               | 10,279                       | 9,860                         | 29,347                         | 27.30               | 1,075                    |
| 2005                        | 1,770,230.94            | 446,098                      | 427,905                       | 1,430,837                      | 28.12               | 50,883                   |
| 2006                        | 17,828.44               | 4,063                        | 3,897                         | 14,823                         | 28.97               | 512                      |
| 2007                        | 601,851.92              | 122,117                      | 117,137                       | 514,808                        | 29.85               | 17,246                   |
| 2008                        | 3,069,804.63            | 545,349                      | 523,109                       | 2,700,186                      | 30.74               | 87,839                   |
| 2009                        | 69,158.40               | 10,480                       | 10,053                        | 62,563                         | 31.66               | 1,976                    |
| 2010                        | 997,697.03              | 124,861                      | 119,769                       | 927,813                        | 32.59               | 28,469                   |
| 2011                        | 2,231,925.65            | 218,510                      | 209,599                       | 2,133,923                      | 33.55               | 63,604                   |
| 2012                        | 7,773,700.01            | 547,125                      | 524,812                       | 7,637,573                      | 34.52               | 221,251                  |
| 2013                        | 11,418,754.14           | 486,062                      | 466,240                       | 11,523,452                     | 35.50               | 324,604                  |
| 2014                        | 385,344.94              | 5,466                        | 5,243                         | 399,369                        | 36.50               | 10,942                   |
|                             | 39,448,825.86           | 8,212,256                    | 7,877,345                     | 33,543,922                     |                     | 1,139,499                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 2.89



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -60   |                         |                              |                               |                                |                     |                          |
| 1928                        | 6,711.49                | 9,139                        | 8,892                         | 1,846                          | 9.68                | 191                      |
| 1929                        | 701.64                  | 950                          | 924                           | 199                            | 10.00               | 20                       |
| 1930                        | 1,404.24                | 1,890                        | 1,839                         | 408                            | 10.32               | 40                       |
| 1931                        | 293.78                  | 393                          | 382                           | 88                             | 10.64               | 8                        |
| 1936                        | 1,139.17                | 1,476                        | 1,436                         | 387                            | 12.36               | 31                       |
| 1937                        | 51.29                   | 66                           | 64                            | 18                             | 12.73               | 1                        |
| 1938                        | 15.10                   | 19                           | 18                            | 6                              | 13.10               |                          |
| 1940                        | 13.70                   | 17                           | 17                            | 5                              | 13.87               |                          |
| 1941                        | 401.03                  | 501                          | 487                           | 155                            | 14.26               | 11                       |
| 1942                        | 690.01                  | 855                          | 832                           | 272                            | 14.67               | 19                       |
| 1943                        | 111.47                  | 137                          | 133                           | 45                             | 15.08               | 3                        |
| 1945                        | 110.70                  | 134                          | 130                           | 47                             | 15.93               | 3                        |
| 1946                        | 364.84                  | 437                          | 425                           | 159                            | 16.37               | 10                       |
| 1947                        | 336.36                  | 399                          | 388                           | 150                            | 16.82               | 9                        |
| 1948                        | 340,420.32              | 399,871                      | 389,074                       | 155,599                        | 17.28               | 9,005                    |
| 1949                        | 1,718.61                | 1,999                        | 1,945                         | 805                            | 17.74               | 45                       |
| 1950                        | 1,152.42                | 1,327                        | 1,291                         | 553                            | 18.22               | 30                       |
| 1951                        | 1,912.88                | 2,180                        | 2,121                         | 940                            | 18.71               | 50                       |
| 1952                        | 642.00                  | 724                          | 704                           | 323                            | 19.20               | 17                       |
| 1953                        | 11,230.93               | 12,523                       | 12,185                        | 5,784                          | 19.70               | 294                      |
| 1954                        | 17,739.94               | 19,559                       | 19,031                        | 9,353                          | 20.21               | 463                      |
| 1955                        | 35,684.82               | 38,878                       | 37,828                        | 19,268                         | 20.74               | 929                      |
| 1956                        | 829.16                  | 893                          | 869                           | 458                            | 21.27               | 22                       |
| 1957                        | 27,694.17               | 29,443                       | 28,648                        | 15,663                         | 21.81               | 718                      |
| 1958                        | 16,210.98               | 17,019                       | 16,559                        | 9,379                          | 22.35               | 420                      |
| 1959                        | 23,720.04               | 24,575                       | 23,911                        | 14,041                         | 22.91               | 613                      |
| 1960                        | 3,408.69                | 3,484                        | 3,390                         | 2,064                          | 23.48               | 88                       |
| 1961                        | 768.91                  | 775                          | 754                           | 476                            | 24.05               | 20                       |
| 1962                        | 1,363.76                | 1,355                        | 1,318                         | 864                            | 24.64               | 35                       |
| 1963                        | 5,414.68                | 5,301                        | 5,158                         | 3,505                          | 25.23               | 139                      |
| 1964                        | 13,812.97               | 13,318                       | 12,958                        | 9,143                          | 25.83               | 354                      |
| 1965                        | 26,166.61               | 24,837                       | 24,166                        | 17,701                         | 26.44               | 669                      |
| 1966                        | 50,089.78               | 46,779                       | 45,516                        | 34,628                         | 27.06               | 1,280                    |
| 1967                        | 19,134.21               | 17,573                       | 17,099                        | 13,516                         | 27.69               | 488                      |
| 1968                        | 135,578.97              | 122,414                      | 119,109                       | 97,817                         | 28.32               | 3,454                    |
| 1969                        | 12,800.82               | 11,356                       | 11,049                        | 9,432                          | 28.96               | 326                      |
| 1970                        | 1,936,190.24            | 1,686,685                    | 1,641,142                     | 1,456,762                      | 29.61               | 49,198                   |
| 1971                        | 29,920.34               | 25,579                       | 24,888                        | 22,985                         | 30.27               | 759                      |
| 1972                        | 13,908.42               | 11,661                       | 11,346                        | 10,907                         | 30.94               | 353                      |
| 1973                        | 9,871.69                | 8,114                        | 7,895                         | 7,900                          | 31.61               | 250                      |
| 1974                        | 18,133.56               | 14,601                       | 14,207                        | 14,807                         | 32.29               | 459                      |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -60   |                         |                              |                               |                                |                     |                          |
| 1975                        | 424,655.82              | 334,710                      | 325,672                       | 353,777                        | 32.98               | 10,727                   |
| 1976                        | 25,393.65               | 19,584                       | 19,055                        | 21,575                         | 33.67               | 641                      |
| 1977                        | 12,254.96               | 9,237                        | 8,988                         | 10,620                         | 34.38               | 309                      |
| 1978                        | 646,525.05              | 475,998                      | 463,145                       | 571,295                        | 35.09               | 16,281                   |
| 1979                        | 492,276.88              | 353,833                      | 344,279                       | 443,364                        | 35.80               | 12,384                   |
| 1980                        | 21,307.63               | 14,932                       | 14,529                        | 19,563                         | 36.53               | 536                      |
| 1981                        | 160,194.19              | 109,386                      | 106,432                       | 149,879                        | 37.26               | 4,023                    |
| 1982                        | 1,232.08                | 819                          | 797                           | 1,174                          | 37.99               | 31                       |
| 1984                        | 12,670.86               | 7,956                        | 7,741                         | 12,532                         | 39.49               | 317                      |
| 1985                        | 44,104.32               | 26,880                       | 26,154                        | 44,413                         | 40.24               | 1,104                    |
| 1986                        | 91,376.14               | 53,960                       | 52,503                        | 93,699                         | 41.01               | 2,285                    |
| 1987                        | 65,808.38               | 37,630                       | 36,614                        | 68,679                         | 41.77               | 1,644                    |
| 1988                        | 118,713.38              | 65,602                       | 63,831                        | 126,110                        | 42.55               | 2,964                    |
| 1989                        | 228,128.44              | 121,686                      | 118,400                       | 246,606                        | 43.33               | 5,691                    |
| 1990                        | 43,508.17               | 22,362                       | 21,758                        | 47,855                         | 44.12               | 1,085                    |
| 1991                        | 53,387.62               | 26,402                       | 25,689                        | 59,731                         | 44.91               | 1,330                    |
| 1992                        | 28,005.01               | 13,298                       | 12,939                        | 31,869                         | 45.71               | 697                      |
| 1993                        | 252,136.78              | 114,757                      | 111,658                       | 291,761                        | 46.51               | 6,273                    |
| 1994                        | 424,103.21              | 184,570                      | 179,587                       | 498,978                        | 47.32               | 10,545                   |
| 1995                        | 390,162.18              | 161,920                      | 157,548                       | 466,711                        | 48.14               | 9,695                    |
| 1996                        | 1,591,081.06            | 628,210                      | 611,248                       | 1,934,482                      | 48.96               | 39,511                   |
| 1997                        | 58,331.00               | 21,853                       | 21,263                        | 72,067                         | 49.78               | 1,448                    |
| 1998                        | 193,908.60              | 68,684                       | 66,829                        | 243,425                        | 50.61               | 4,810                    |
| 1999                        | 49,052.11               | 16,361                       | 15,919                        | 62,564                         | 51.45               | 1,216                    |
| 2000                        | 31,431.82               | 9,834                        | 9,568                         | 40,723                         | 52.29               | 779                      |
| 2001                        | 11,428.44               | 3,339                        | 3,249                         | 15,037                         | 53.13               | 283                      |
| 2002                        | 134,662.33              | 36,495                       | 35,510                        | 179,950                        | 53.99               | 3,333                    |
| 2003                        | 190,439.05              | 47,628                       | 46,342                        | 258,360                        | 54.84               | 4,711                    |
| 2004                        | 494,376.28              | 113,177                      | 110,121                       | 680,881                        | 55.70               | 12,224                   |
| 2005                        | 507,194.90              | 105,245                      | 102,403                       | 709,109                        | 56.57               | 12,535                   |
| 2006                        | 136,608.09              | 25,422                       | 24,736                        | 193,837                        | 57.44               | 3,375                    |
| 2007                        | 2,264,235.82            | 372,856                      | 362,789                       | 3,259,988                      | 58.31               | 55,908                   |
| 2008                        | 303,339.22              | 43,380                       | 42,209                        | 443,134                        | 59.19               | 7,487                    |
| 2009                        | 287,220.27              | 34,857                       | 33,916                        | 425,636                        | 60.07               | 7,086                    |
| 2010                        | 1,339,130.30            | 133,163                      | 129,567                       | 2,013,041                      | 60.96               | 33,022                   |
| 2011                        | 860,427.62              | 66,714                       | 64,913                        | 1,311,771                      | 61.85               | 21,209                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -60                                    |                         |                              |                               |                                |                     |                          |
| 2012   | 916,585.02              | 50,771                       | 49,400                        | 1,417,136                      | 62.75               | 22,584                   |
| 2013   | 1,109,056.64            | 37,122                       | 36,120                        | 1,738,371                      | 63.64               | 27,316                   |
| 2014   | 875,198.15              | 9,690                        | 9,428                         | 1,390,889                      | 64.55               | 21,547                   |
|  | 17,657,516.21           | 6,539,559                    | 6,362,977                     | 21,889,049                     |                     | 439,770                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 49.8 2.49                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40   |                         |                              |                               |                                |                     |                          |
| 1928                        | 661.54                  | 788                          | 723                           | 203                            | 9.68                | 21                       |
| 1929                        | 771.56                  | 914                          | 838                           | 242                            | 10.00               | 24                       |
| 1930                        | 752.60                  | 886                          | 813                           | 241                            | 10.32               | 23                       |
| 1933                        | 47.59                   | 55                           | 50                            | 17                             | 11.31               | 2                        |
| 1938                        | 4,956.32                | 5,540                        | 5,081                         | 1,858                          | 13.10               | 142                      |
| 1939                        | 66.50                   | 74                           | 68                            | 25                             | 13.48               | 2                        |
| 1940                        | 459.53                  | 506                          | 464                           | 179                            | 13.87               | 13                       |
| 1941                        | 1,014.35                | 1,109                        | 1,017                         | 403                            | 14.26               | 28                       |
| 1942                        | 420.67                  | 456                          | 418                           | 171                            | 14.67               | 12                       |
| 1945                        | 83.14                   | 88                           | 81                            | 35                             | 15.93               | 2                        |
| 1947                        | 2,430.53                | 2,522                        | 2,313                         | 1,090                          | 16.82               | 65                       |
| 1948                        | 308,426.78              | 317,004                      | 290,758                       | 141,039                        | 17.28               | 8,162                    |
| 1949                        | 8,638.97                | 8,794                        | 8,066                         | 4,029                          | 17.74               | 227                      |
| 1950                        | 937.66                  | 945                          | 867                           | 446                            | 18.22               | 24                       |
| 1951                        | 12,150.68               | 12,114                       | 11,111                        | 5,900                          | 18.71               | 315                      |
| 1952                        | 3,205.10                | 3,162                        | 2,900                         | 1,587                          | 19.20               | 83                       |
| 1953                        | 1,175.67                | 1,147                        | 1,052                         | 594                            | 19.70               | 30                       |
| 1954                        | 10,497.31               | 10,127                       | 9,289                         | 5,407                          | 20.21               | 268                      |
| 1955                        | 21,259.61               | 20,267                       | 18,589                        | 11,174                         | 20.74               | 539                      |
| 1956                        | 1,903.56                | 1,793                        | 1,645                         | 1,020                          | 21.27               | 48                       |
| 1957                        | 73,799.53               | 68,652                       | 62,968                        | 40,351                         | 21.81               | 1,850                    |
| 1958                        | 5,554.27                | 5,102                        | 4,680                         | 3,096                          | 22.35               | 139                      |
| 1959                        | 71,332.50               | 64,667                       | 59,313                        | 40,552                         | 22.91               | 1,770                    |
| 1960                        | 9,371.58                | 8,381                        | 7,687                         | 5,433                          | 23.48               | 231                      |
| 1961                        | 12,809.51               | 11,298                       | 10,363                        | 7,570                          | 24.05               | 315                      |
| 1962                        | 2,131.17                | 1,853                        | 1,700                         | 1,284                          | 24.64               | 52                       |
| 1963                        | 17,350.18               | 14,862                       | 13,632                        | 10,658                         | 25.23               | 422                      |
| 1964                        | 8,107.31                | 6,840                        | 6,274                         | 5,076                          | 25.83               | 197                      |
| 1965                        | 18,629.98               | 15,473                       | 14,192                        | 11,890                         | 26.44               | 450                      |
| 1966                        | 1,302.69                | 1,065                        | 977                           | 847                            | 27.06               | 31                       |
| 1967                        | 14,502.39               | 11,654                       | 10,689                        | 9,614                          | 27.69               | 347                      |
| 1968                        | 126,408.64              | 99,867                       | 91,599                        | 85,373                         | 28.32               | 3,015                    |
| 1969                        | 1,456.49                | 1,131                        | 1,037                         | 1,002                          | 28.96               | 35                       |
| 1970                        | 1,774,838.70            | 1,352,860                    | 1,240,853                     | 1,243,921                      | 29.61               | 42,010                   |
| 1971                        | 38,809.13               | 29,031                       | 26,627                        | 27,706                         | 30.27               | 915                      |
| 1972                        | 12,399.82               | 9,097                        | 8,344                         | 9,016                          | 30.94               | 291                      |
| 1973                        | 10,937.55               | 7,866                        | 7,215                         | 8,098                          | 31.61               | 256                      |
| 1974                        | 66,811.89               | 47,070                       | 43,173                        | 50,364                         | 32.29               | 1,560                    |
| 1975                        | 629,150.84              | 433,905                      | 397,981                       | 482,830                        | 32.98               | 14,640                   |
| 1976                        | 115,824.18              | 78,158                       | 71,687                        | 90,467                         | 33.67               | 2,687                    |
| 1977                        | 67,887.15               | 44,772                       | 41,065                        | 53,977                         | 34.38               | 1,570                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40   |                         |                              |                               |                                |                     |                          |
| 1978                        | 787,289.49              | 507,180                      | 465,189                       | 637,016                        | 35.09               | 18,154                   |
| 1979                        | 991,319.75              | 623,463                      | 571,844                       | 816,004                        | 35.80               | 22,793                   |
| 1980                        | 101,264.73              | 62,096                       | 56,955                        | 84,816                         | 36.53               | 2,322                    |
| 1981                        | 112,485.48              | 67,208                       | 61,644                        | 95,836                         | 37.26               | 2,572                    |
| 1982                        | 22,874.52               | 13,307                       | 12,205                        | 19,819                         | 37.99               | 522                      |
| 1983                        | 18,407.35               | 10,411                       | 9,549                         | 16,221                         | 38.74               | 419                      |
| 1984                        | 91,402.76               | 50,221                       | 46,063                        | 81,901                         | 39.49               | 2,074                    |
| 1985                        | 132,773.89              | 70,807                       | 64,945                        | 120,938                        | 40.24               | 3,005                    |
| 1986                        | 21,089.92               | 10,897                       | 9,995                         | 19,531                         | 41.01               | 476                      |
| 1987                        | 34,700.01               | 17,362                       | 15,925                        | 32,655                         | 41.77               | 782                      |
| 1988                        | 50,961.87               | 24,642                       | 22,602                        | 48,745                         | 42.55               | 1,146                    |
| 1989                        | 18,051.09               | 8,425                        | 7,727                         | 17,545                         | 43.33               | 405                      |
| 1990                        | 1,902.35                | 856                          | 785                           | 1,878                          | 44.12               | 43                       |
| 1991                        | 25,045.77               | 10,838                       | 9,941                         | 25,123                         | 44.91               | 559                      |
| 1992                        | 22,867.59               | 9,501                        | 8,714                         | 23,301                         | 45.71               | 510                      |
| 1993                        | 230,128.91              | 91,647                       | 84,059                        | 238,121                        | 46.51               | 5,120                    |
| 1994                        | 292,857.98              | 111,520                      | 102,287                       | 307,714                        | 47.32               | 6,503                    |
| 1995                        | 18,984.84               | 6,894                        | 6,323                         | 20,256                         | 48.14               | 421                      |
| 1996                        | 659,319.66              | 227,780                      | 208,921                       | 714,127                        | 48.96               | 14,586                   |
| 1997                        | 75,073.25               | 24,610                       | 22,572                        | 82,531                         | 49.78               | 1,658                    |
| 1998                        | 159,784.84              | 49,522                       | 45,422                        | 178,277                        | 50.61               | 3,523                    |
| 1999                        | 2,115.25                | 617                          | 566                           | 2,395                          | 51.45               | 47                       |
| 2000                        | 38,914.35               | 10,653                       | 9,771                         | 44,709                         | 52.29               | 855                      |
| 2002                        | 9,219.44                | 2,186                        | 2,005                         | 10,902                         | 53.99               | 202                      |
| 2003                        | 17,147.98               | 3,753                        | 3,442                         | 20,565                         | 54.84               | 375                      |
| 2004                        | 50,977.90               | 10,211                       | 9,366                         | 62,003                         | 55.70               | 1,113                    |
| 2005                        | 102,615.37              | 18,631                       | 17,089                        | 126,573                        | 56.57               | 2,237                    |
| 2006                        | 37,066.56               | 6,036                        | 5,536                         | 46,357                         | 57.44               | 807                      |
| 2007                        | 269,613.61              | 38,848                       | 35,632                        | 341,827                        | 58.31               | 5,862                    |
| 2011                        | 2,521,926.96            | 171,098                      | 156,932                       | 3,373,766                      | 61.85               | 54,548                   |
| 2012                        | 220,958.29              | 10,709                       | 9,822                         | 299,520                        | 62.75               | 4,773                    |
| 2013                        | 615,292.32              | 18,021                       | 16,529                        | 844,880                        | 63.64               | 13,276                   |
| 2014                        | 140,096.09              | 1,357                        | 1,245                         | 194,890                        | 64.55               | 3,019                    |
| 11,353,805.34               |                         | 4,993,202                    | 4,579,801                     | 11,315,526                     |                     | 257,520                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9 2.27

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-S2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1981   | 3,432.69                | 2,150                        | 1,871                         | 1,562                          | 16.82               | 93                       |
| 1994   | 9,235.96                | 3,973                        | 3,457                         | 5,779                          | 25.64               | 225                      |
| 1998   | 3,479.22                | 1,236                        | 1,076                         | 2,403                          | 29.02               | 83                       |
|  | 16,147.87               | 7,359                        | 6,404                         | 9,744                          |                     | 401                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 24.3 2.48                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1981   | 27,543.89               | 16,670                       | 25,334                        | 2,210                          | 19.74               | 112                      |
| 1994   | 592.27                  | 237                          | 360                           | 232                            | 30.02               | 8                        |
|  | 28,136.16               | 16,907                       | 25,694                        | 2,442                          |                     | 120                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 20.4 0.43                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10   |                         |                              |                               |                                |                     |                          |
| 1948                        | 209.06                  | 218                          | 160                           | 70                             | 2.32                | 30                       |
| 1950                        | 151.79                  | 156                          | 114                           | 53                             | 2.83                | 19                       |
| 1951                        | 244.44                  | 250                          | 183                           | 86                             | 3.09                | 28                       |
| 1969                        | 2,679.37                | 2,368                        | 1,734                         | 1,213                          | 8.85                | 137                      |
| 1977                        | 484.15                  | 376                          | 275                           | 258                            | 13.19               | 20                       |
| 1980                        | 4,284.44                | 3,128                        | 2,291                         | 2,422                          | 15.13               | 160                      |
| 1993                        | 7,777.00                | 3,795                        | 2,779                         | 5,776                          | 25.04               | 231                      |
| 1995                        | 190,587.37              | 85,070                       | 62,298                        | 147,348                        | 26.74               | 5,510                    |
| 1996                        | 556,816.45              | 236,694                      | 173,336                       | 439,162                        | 27.61               | 15,906                   |
| 1997                        | 150,134.61              | 60,591                       | 44,372                        | 120,776                        | 28.49               | 4,239                    |
| 1998                        | 882,942.04              | 337,339                      | 247,040                       | 724,196                        | 29.37               | 24,658                   |
| 1999                        | 7,042.89                | 2,536                        | 1,857                         | 5,890                          | 30.27               | 195                      |
| 2000                        | 59,773.96               | 20,207                       | 14,798                        | 50,953                         | 31.17               | 1,635                    |
| 2001                        | 5,891.13                | 1,861                        | 1,363                         | 5,117                          | 32.08               | 160                      |
| 2005                        | 168,446.43              | 37,840                       | 27,711                        | 157,580                        | 35.81               | 4,400                    |
| 2007                        | 20,707.69               | 3,690                        | 2,702                         | 20,076                         | 37.71               | 532                      |
| 2008                        | 338,276.53              | 52,344                       | 38,333                        | 333,771                        | 38.67               | 8,631                    |
| 2009                        | 46,372.32               | 6,087                        | 4,458                         | 46,552                         | 39.63               | 1,175                    |
| 2010                        | 1,860.49                | 200                          | 146                           | 1,901                          | 40.60               | 47                       |
| 2011                        | 41,855.25               | 3,509                        | 2,570                         | 43,471                         | 41.57               | 1,046                    |
|                             | 2,486,537.41            | 858,259                      | 628,520                       | 2,106,671                      |                     | 68,759                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 2.77



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 53-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15     |                         |                              |                               |                                |                     |                          |
| 1920                          | 9,682.58                | 10,923                       | 11,135                        |                                |                     |                          |
| 1922                          | 1,368.22                | 1,528                        | 1,573                         |                                |                     |                          |
| 1928                          | 2,128.06                | 2,301                        | 2,447                         |                                |                     |                          |
| 1931                          | 583.42                  | 622                          | 671                           |                                |                     |                          |
| 1932                          | 9,836.21                | 10,439                       | 11,312                        |                                |                     |                          |
| 1936                          | 745.44                  | 777                          | 857                           |                                |                     |                          |
| 1938                          | 818.85                  | 846                          | 942                           |                                |                     |                          |
| 1941                          | 60.31                   | 61                           | 69                            |                                |                     |                          |
| 1942                          | 660.71                  | 669                          | 760                           |                                |                     |                          |
| 1943                          | 143.98                  | 145                          | 166                           |                                |                     |                          |
| 1944                          | 54.60                   | 55                           | 63                            |                                |                     |                          |
| 1945                          | 132.00                  | 132                          | 152                           |                                |                     |                          |
| 1946                          | 1,455.94                | 1,443                        | 1,674                         |                                |                     |                          |
| 1947                          | 5,703.22                | 5,621                        | 6,559                         |                                |                     |                          |
| 1948                          | 158,960.61              | 155,729                      | 182,805                       |                                |                     |                          |
| 1949                          | 882.86                  | 860                          | 1,015                         |                                |                     |                          |
| 1950                          | 37,333.68               | 36,113                       | 42,934                        |                                |                     |                          |
| 1951                          | 68,698.57               | 66,020                       | 79,003                        |                                |                     |                          |
| 1952                          | 17,432.27               | 16,635                       | 20,047                        |                                |                     |                          |
| 1953                          | 24,516.72               | 23,226                       | 28,194                        |                                |                     |                          |
| 1954                          | 25,319.47               | 23,799                       | 29,117                        |                                |                     |                          |
| 1955                          | 19,890.10               | 18,549                       | 22,874                        |                                |                     |                          |
| 1956                          | 129,181.89              | 119,436                      | 148,559                       |                                |                     |                          |
| 1957                          | 90,481.77               | 82,929                       | 104,054                       |                                |                     |                          |
| 1958                          | 44,344.40               | 40,258                       | 50,996                        |                                |                     |                          |
| 1959                          | 23,084.33               | 20,752                       | 26,547                        |                                |                     |                          |
| 1960                          | 75,108.32               | 66,834                       | 86,375                        |                                |                     |                          |
| 1961                          | 35,711.16               | 31,428                       | 40,711                        | 357                            | 12.44               | 29                       |
| 1962                          | 121,722.18              | 105,909                      | 137,192                       | 2,789                          | 12.90               | 216                      |
| 1963                          | 105,108.21              | 90,383                       | 117,080                       | 3,794                          | 13.37               | 284                      |
| 1964                          | 82,001.64               | 69,641                       | 90,211                        | 4,091                          | 13.86               | 295                      |
| 1965                          | 61,328.06               | 51,405                       | 66,589                        | 3,938                          | 14.37               | 274                      |
| 1966                          | 36,627.41               | 30,280                       | 39,224                        | 2,898                          | 14.90               | 194                      |
| 1967                          | 125,923.25              | 102,625                      | 132,938                       | 11,874                         | 15.44               | 769                      |
| 1968                          | 367,182.73              | 294,864                      | 381,960                       | 40,300                         | 15.99               | 2,520                    |
| 1969                          | 208,219.98              | 164,636                      | 213,266                       | 26,187                         | 16.56               | 1,581                    |
| 1970                          | 321,773.07              | 250,368                      | 324,321                       | 45,718                         | 17.14               | 2,667                    |
| 1971                          | 448,344.55              | 343,016                      | 444,335                       | 71,261                         | 17.74               | 4,017                    |
| 1972                          | 172,222.32              | 129,445                      | 167,680                       | 30,376                         | 18.36               | 1,654                    |
| 1973                          | 147,886.01              | 109,166                      | 141,411                       | 28,658                         | 18.98               | 1,510                    |
| 1974                          | 49,766.78               | 36,045                       | 46,692                        | 10,540                         | 19.62               | 537                      |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 53-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15     |                         |                              |                               |                                |                     |                          |
| 1975                          | 794,372.56              | 564,149                      | 730,785                       | 182,743                        | 20.27               | 9,015                    |
| 1976                          | 197,656.81              | 137,540                      | 178,166                       | 49,139                         | 20.93               | 2,348                    |
| 1977                          | 674,255.97              | 459,235                      | 594,882                       | 180,512                        | 21.61               | 8,353                    |
| 1978                          | 75,315.81               | 50,186                       | 65,010                        | 21,603                         | 22.29               | 969                      |
| 1979                          | 466,823.17              | 303,979                      | 393,767                       | 143,080                        | 22.99               | 6,224                    |
| 1980                          | 260,383.71              | 165,540                      | 214,437                       | 85,004                         | 23.70               | 3,587                    |
| 1981                          | 414,523.12              | 257,061                      | 332,991                       | 143,711                        | 24.42               | 5,885                    |
| 1982                          | 789,864.13              | 477,480                      | 618,516                       | 289,828                        | 25.14               | 11,529                   |
| 1983                          | 319,437.70              | 187,975                      | 243,498                       | 123,855                        | 25.88               | 4,786                    |
| 1984                          | 265,133.51              | 151,705                      | 196,515                       | 108,389                        | 26.63               | 4,070                    |
| 1985                          | 281,894.08              | 156,646                      | 202,916                       | 121,262                        | 27.39               | 4,427                    |
| 1986                          | 862,400.83              | 465,007                      | 602,359                       | 389,402                        | 28.15               | 13,833                   |
| 1987                          | 454,608.43              | 237,429                      | 307,560                       | 215,240                        | 28.93               | 7,440                    |
| 1988                          | 1,137,471.45            | 574,815                      | 744,602                       | 563,490                        | 29.71               | 18,966                   |
| 1989                          | 1,759,390.70            | 858,951                      | 1,112,665                     | 910,634                        | 30.50               | 29,857                   |
| 1990                          | 1,115,886.02            | 525,409                      | 680,603                       | 602,666                        | 31.30               | 19,255                   |
| 1991                          | 808,217.20              | 366,343                      | 474,552                       | 454,898                        | 32.11               | 14,167                   |
| 1992                          | 687,306.26              | 299,310                      | 387,719                       | 402,683                        | 32.93               | 12,228                   |
| 1993                          | 1,415,999.70            | 591,451                      | 766,152                       | 862,248                        | 33.75               | 25,548                   |
| 1994                          | 407,952.00              | 163,051                      | 211,212                       | 257,933                        | 34.58               | 7,459                    |
| 1995                          | 1,179,227.78            | 449,822                      | 582,689                       | 773,423                        | 35.42               | 21,836                   |
| 1996                          | 2,915,580.40            | 1,058,382                    | 1,371,003                     | 1,981,914                      | 36.27               | 54,643                   |
| 1997                          | 815,423.02              | 280,965                      | 363,955                       | 573,781                        | 37.12               | 15,457                   |
| 1998                          | 1,205,966.55            | 392,773                      | 508,789                       | 878,073                        | 37.99               | 23,113                   |
| 1999                          | 518,431.63              | 159,173                      | 206,189                       | 390,007                        | 38.85               | 10,039                   |
| 2000                          | 1,756,363.87            | 505,722                      | 655,101                       | 1,364,717                      | 39.73               | 34,350                   |
| 2001                          | 290,833.13              | 78,186                       | 101,280                       | 233,178                        | 40.61               | 5,742                    |
| 2002                          | 685,195.40              | 170,975                      | 221,477                       | 566,498                        | 41.50               | 13,651                   |
| 2003                          | 1,109,525.27            | 255,433                      | 330,882                       | 945,072                        | 42.39               | 22,295                   |
| 2004                          | 124,883.84              | 26,312                       | 34,084                        | 109,532                        | 43.29               | 2,530                    |
| 2005                          | 2,709,159.80            | 517,895                      | 670,869                       | 2,444,665                      | 44.19               | 55,322                   |
| 2006                          | 137,133.34              | 23,507                       | 30,450                        | 127,253                        | 45.10               | 2,822                    |
| 2007                          | 36,683.95               | 5,564                        | 7,207                         | 34,980                         | 46.01               | 760                      |
| 2008                          | 4,263,200.52            | 561,504                      | 727,360                       | 4,175,321                      | 46.93               | 88,969                   |
| 2009                          | 720,512.69              | 80,514                       | 104,296                       | 724,294                        | 47.85               | 15,137                   |
| 2010                          | 1,084,831.49            | 99,330                       | 128,670                       | 1,118,886                      | 48.78               | 22,937                   |
| 2011                          | 8,611,005.11            | 614,757                      | 796,342                       | 9,106,314                      | 49.71               | 183,189                  |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 53-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 2012   | 4,289,424.78            | 218,722                      | 283,327                       | 4,649,511                      | 50.65               | 91,797                   |
| 2013   | 9,049,949.47            | 278,815                      | 361,171                       | 10,046,271                     | 51.58               | 194,771                  |
| 2014   | 4,223,858.11            | 43,085                       | 55,811                        | 4,801,626                      | 52.53               | 91,407                   |
|  | 61,948,509.19           | 15,330,611                   | 19,804,369                    | 51,436,417                     |                     | 1,177,260                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 43.7 1.90                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -100  |                         |                              |                               |                                |                     |                          |
| 1930                        | 8.34                    | 16                           | 13                            | 4                              | 2.02                | 2                        |
| 1931                        | 33.32                   | 64                           | 53                            | 14                             | 2.27                | 6                        |
| 1932                        | 50.73                   | 97                           | 81                            | 20                             | 2.53                | 8                        |
| 1933                        | 35.14                   | 67                           | 56                            | 14                             | 2.78                | 5                        |
| 1934                        | 29.15                   | 55                           | 46                            | 12                             | 3.03                | 4                        |
| 1935                        | 71.15                   | 134                          | 112                           | 30                             | 3.29                | 9                        |
| 1936                        | 44.26                   | 83                           | 69                            | 20                             | 3.55                | 6                        |
| 1937                        | 1,961.00                | 3,651                        | 3,038                         | 884                            | 3.80                | 233                      |
| 1938                        | 2,037.61                | 3,774                        | 3,141                         | 934                            | 4.06                | 230                      |
| 1939                        | 604.65                  | 1,114                        | 927                           | 282                            | 4.32                | 65                       |
| 1940                        | 363.90                  | 667                          | 555                           | 173                            | 4.58                | 38                       |
| 1941                        | 480.88                  | 877                          | 730                           | 232                            | 4.83                | 48                       |
| 1942                        | 1,359.96                | 2,468                        | 2,054                         | 666                            | 5.10                | 131                      |
| 1943                        | 255.76                  | 462                          | 384                           | 128                            | 5.36                | 24                       |
| 1944                        | 242.32                  | 435                          | 362                           | 123                            | 5.62                | 22                       |
| 1945                        | 502.37                  | 897                          | 746                           | 259                            | 5.90                | 44                       |
| 1946                        | 702.98                  | 1,248                        | 1,039                         | 367                            | 6.17                | 59                       |
| 1947                        | 6,606.54                | 11,661                       | 9,704                         | 3,509                          | 6.46                | 543                      |
| 1948                        | 7,424.72                | 13,027                       | 10,841                        | 4,008                          | 6.75                | 594                      |
| 1949                        | 6,421.43                | 11,194                       | 9,315                         | 3,528                          | 7.06                | 500                      |
| 1950                        | 4,996.17                | 8,653                        | 7,201                         | 2,791                          | 7.37                | 379                      |
| 1951                        | 5,674.78                | 9,761                        | 8,123                         | 3,227                          | 7.70                | 419                      |
| 1952                        | 9,873.72                | 16,861                       | 14,031                        | 5,716                          | 8.04                | 711                      |
| 1953                        | 11,298.39               | 19,146                       | 15,933                        | 6,664                          | 8.40                | 793                      |
| 1954                        | 14,829.01               | 24,929                       | 20,745                        | 8,913                          | 8.77                | 1,016                    |
| 1955                        | 32,301.06               | 53,843                       | 44,806                        | 19,796                         | 9.16                | 2,161                    |
| 1956                        | 35,623.78               | 58,863                       | 48,983                        | 22,265                         | 9.56                | 2,329                    |
| 1957                        | 112,665.89              | 184,445                      | 153,488                       | 71,844                         | 9.98                | 7,199                    |
| 1958                        | 79,857.74               | 129,486                      | 107,753                       | 51,962                         | 10.41               | 4,992                    |
| 1959                        | 153,030.11              | 245,629                      | 204,403                       | 101,657                        | 10.86               | 9,361                    |
| 1960                        | 158,549.25              | 251,776                      | 209,518                       | 107,580                        | 11.33               | 9,495                    |
| 1961                        | 169,930.46              | 266,821                      | 222,038                       | 117,823                        | 11.82               | 9,968                    |
| 1962                        | 215,791.02              | 334,830                      | 278,632                       | 152,950                        | 12.33               | 12,405                   |
| 1963                        | 189,872.74              | 291,022                      | 242,177                       | 137,568                        | 12.85               | 10,706                   |
| 1964                        | 176,476.81              | 267,027                      | 222,209                       | 130,745                        | 13.39               | 9,764                    |
| 1965                        | 249,610.84              | 372,694                      | 310,141                       | 189,081                        | 13.94               | 13,564                   |
| 1966                        | 183,985.29              | 270,893                      | 225,426                       | 142,545                        | 14.51               | 9,824                    |
| 1967                        | 170,951.08              | 248,033                      | 206,403                       | 135,499                        | 15.10               | 8,973                    |
| 1968                        | 223,323.91              | 319,067                      | 265,515                       | 181,133                        | 15.71               | 11,530                   |
| 1969                        | 201,712.17              | 283,716                      | 236,097                       | 167,327                        | 16.32               | 10,253                   |
| 1970                        | 410,823.22              | 568,284                      | 472,903                       | 348,743                        | 16.96               | 20,563                   |

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -100  |                         |                              |                               |                                |                     |                          |
| 1971                        | 327,860.59              | 445,772                      | 370,953                       | 284,768                        | 17.61               | 16,171                   |
| 1972                        | 212,850.96              | 284,292                      | 236,576                       | 189,126                        | 18.27               | 10,352                   |
| 1973                        | 263,789.99              | 345,903                      | 287,846                       | 239,734                        | 18.94               | 12,658                   |
| 1974                        | 397,165.09              | 510,826                      | 425,089                       | 369,241                        | 19.63               | 18,810                   |
| 1975                        | 422,530.06              | 532,692                      | 443,285                       | 401,775                        | 20.33               | 19,763                   |
| 1976                        | 393,681.74              | 486,158                      | 404,561                       | 382,802                        | 21.04               | 18,194                   |
| 1977                        | 449,292.27              | 542,907                      | 451,785                       | 446,800                        | 21.77               | 20,524                   |
| 1978                        | 283,567.69              | 335,126                      | 278,878                       | 288,257                        | 22.50               | 12,811                   |
| 1979                        | 370,526.46              | 427,788                      | 355,988                       | 385,065                        | 23.25               | 16,562                   |
| 1980                        | 432,949.20              | 487,890                      | 406,002                       | 459,896                        | 24.01               | 19,154                   |
| 1981                        | 709,924.53              | 780,406                      | 649,422                       | 770,427                        | 24.77               | 31,103                   |
| 1982                        | 533,630.71              | 571,465                      | 475,550                       | 591,711                        | 25.55               | 23,159                   |
| 1983                        | 516,994.32              | 538,801                      | 448,368                       | 585,621                        | 26.34               | 22,233                   |
| 1984                        | 490,591.32              | 497,018                      | 413,598                       | 567,585                        | 27.14               | 20,913                   |
| 1985                        | 642,417.12              | 632,138                      | 526,040                       | 758,794                        | 27.94               | 27,158                   |
| 1986                        | 666,159.59              | 635,636                      | 528,951                       | 803,368                        | 28.76               | 27,934                   |
| 1987                        | 844,138.93              | 779,984                      | 649,071                       | 1,039,207                      | 29.59               | 35,120                   |
| 1988                        | 748,611.89              | 669,124                      | 556,818                       | 940,406                        | 30.42               | 30,914                   |
| 1989                        | 721,781.96              | 623,100                      | 518,519                       | 925,045                        | 31.26               | 29,592                   |
| 1990                        | 834,885.44              | 694,925                      | 578,289                       | 1,091,482                      | 32.11               | 33,992                   |
| 1991                        | 806,667.84              | 646,222                      | 537,760                       | 1,075,576                      | 32.97               | 32,623                   |
| 1992                        | 940,630.09              | 723,777                      | 602,298                       | 1,278,962                      | 33.84               | 37,794                   |
| 1993                        | 540,861.41              | 398,864                      | 331,919                       | 749,804                        | 34.72               | 21,596                   |
| 1994                        | 712,268.02              | 502,477                      | 418,141                       | 1,006,395                      | 35.60               | 28,270                   |
| 1995                        | 760,410.50              | 511,832                      | 425,926                       | 1,094,895                      | 36.49               | 30,005                   |
| 1996                        | 744,599.48              | 476,812                      | 396,784                       | 1,092,415                      | 37.39               | 29,217                   |
| 1997                        | 650,908.55              | 395,284                      | 328,939                       | 972,878                        | 38.30               | 25,402                   |
| 1998                        | 707,794.91              | 406,402                      | 338,191                       | 1,077,399                      | 39.21               | 27,478                   |
| 1999                        | 730,415.03              | 394,950                      | 328,661                       | 1,132,169                      | 40.13               | 28,213                   |
| 2000                        | 1,005,817.68            | 509,849                      | 424,276                       | 1,587,359                      | 41.06               | 38,659                   |
| 2001                        | 692,763.68              | 327,746                      | 272,737                       | 1,112,790                      | 41.99               | 26,501                   |
| 2002                        | 774,845.71              | 340,080                      | 283,001                       | 1,266,690                      | 42.93               | 29,506                   |
| 2003                        | 599,719.68              | 242,719                      | 201,981                       | 997,458                        | 43.87               | 22,737                   |
| 2004                        | 701,384.46              | 259,891                      | 216,271                       | 1,186,498                      | 44.81               | 26,478                   |
| 2005                        | 1,565,375.39            | 525,403                      | 437,219                       | 2,693,532                      | 45.77               | 58,849                   |
| 2006                        | 880,953.14              | 265,255                      | 220,734                       | 1,541,172                      | 46.72               | 32,987                   |
| 2007                        | 1,159,254.68            | 308,153                      | 256,432                       | 2,062,077                      | 47.69               | 43,239                   |
| 2008                        | 3,746,998.23            | 865,182                      | 719,970                       | 6,774,026                      | 48.65               | 139,240                  |
| 2009                        | 1,327,231.79            | 259,660                      | 216,079                       | 2,438,385                      | 49.62               | 49,141                   |
| 2010                        | 2,452,604.40            | 393,300                      | 327,288                       | 4,577,921                      | 50.59               | 90,491                   |
| 2011                        | 4,247,875.24            | 529,795                      | 440,874                       | 8,054,876                      | 51.57               | 156,193                  |

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -100                                   |                         |                              |                               |                                |                     |                          |
| 2012   | 2,304,519.87            | 206,162                      | 171,560                       | 4,437,480                      | 52.54               | 84,459                   |
| 2013   | 2,158,937.36            | 116,194                      | 96,692                        | 4,221,183                      | 53.52               | 78,871                   |
| 2014   | 3,173,874.25            | 56,558                       | 47,065                        | 6,300,684                      | 54.51               | 115,588                  |
|  | 46,490,474.90           | 24,762,288                   | 20,606,178                    | 72,374,772                     |                     | 1,859,630                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 38.9 4.00                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40   |                         |                              |                               |                                |                     |                          |
| 1928                        | 1,654.43                | 2,062                        | 1,858                         | 458                            | 5.70                | 80                       |
| 1929                        | 4,003.81                | 4,957                        | 4,467                         | 1,138                          | 6.01                | 189                      |
| 1930                        | 7,443.72                | 9,155                        | 8,250                         | 2,171                          | 6.32                | 344                      |
| 1931                        | 2,263.05                | 2,764                        | 2,491                         | 677                            | 6.63                | 102                      |
| 1932                        | 3,738.31                | 4,534                        | 4,086                         | 1,148                          | 6.95                | 165                      |
| 1933                        | 932.35                  | 1,123                        | 1,012                         | 293                            | 7.28                | 40                       |
| 1934                        | 404.52                  | 483                          | 435                           | 131                            | 7.61                | 17                       |
| 1935                        | 850.18                  | 1,009                        | 909                           | 281                            | 7.94                | 35                       |
| 1936                        | 2,972.35                | 3,499                        | 3,153                         | 1,008                          | 8.28                | 122                      |
| 1937                        | 94,035.74               | 109,826                      | 98,971                        | 32,679                         | 8.62                | 3,791                    |
| 1938                        | 5,466.67                | 6,335                        | 5,709                         | 1,944                          | 8.96                | 217                      |
| 1939                        | 11,876.20               | 13,647                       | 12,298                        | 4,329                          | 9.32                | 464                      |
| 1940                        | 10,471.65               | 11,934                       | 10,754                        | 3,906                          | 9.67                | 404                      |
| 1941                        | 11,680.28               | 13,198                       | 11,894                        | 4,458                          | 10.03               | 444                      |
| 1942                        | 8,839.19                | 9,900                        | 8,921                         | 3,454                          | 10.40               | 332                      |
| 1943                        | 3,175.65                | 3,525                        | 3,177                         | 1,269                          | 10.77               | 118                      |
| 1944                        | 7,744.07                | 8,519                        | 7,677                         | 3,165                          | 11.14               | 284                      |
| 1945                        | 6,684.05                | 7,285                        | 6,565                         | 2,793                          | 11.52               | 242                      |
| 1946                        | 14,171.34               | 15,296                       | 13,784                        | 6,056                          | 11.91               | 508                      |
| 1947                        | 40,137.55               | 42,901                       | 38,661                        | 17,532                         | 12.30               | 1,425                    |
| 1948                        | 112,998.90              | 119,562                      | 107,745                       | 50,453                         | 12.70               | 3,973                    |
| 1949                        | 90,657.95               | 94,947                       | 85,563                        | 41,358                         | 13.10               | 3,157                    |
| 1950                        | 61,894.24               | 64,139                       | 57,800                        | 28,852                         | 13.51               | 2,136                    |
| 1951                        | 45,831.87               | 46,988                       | 42,344                        | 21,821                         | 13.92               | 1,568                    |
| 1952                        | 49,452.99               | 50,141                       | 45,185                        | 24,049                         | 14.34               | 1,677                    |
| 1953                        | 55,871.89               | 56,018                       | 50,481                        | 27,740                         | 14.76               | 1,879                    |
| 1954                        | 35,970.94               | 35,648                       | 32,125                        | 18,234                         | 15.19               | 1,200                    |
| 1955                        | 46,052.84               | 45,094                       | 40,637                        | 23,837                         | 15.63               | 1,525                    |
| 1956                        | 63,967.40               | 61,878                       | 55,762                        | 33,792                         | 16.07               | 2,103                    |
| 1957                        | 96,482.13               | 92,163                       | 83,054                        | 52,021                         | 16.52               | 3,149                    |
| 1958                        | 96,291.07               | 90,813                       | 81,837                        | 52,970                         | 16.97               | 3,121                    |
| 1959                        | 111,137.63              | 103,410                      | 93,189                        | 62,404                         | 17.44               | 3,578                    |
| 1960                        | 84,554.34               | 77,627                       | 69,954                        | 48,422                         | 17.90               | 2,705                    |
| 1961                        | 59,437.23               | 53,800                       | 48,482                        | 34,730                         | 18.38               | 1,890                    |
| 1962                        | 65,391.35               | 58,362                       | 52,594                        | 38,954                         | 18.85               | 2,067                    |
| 1963                        | 50,642.92               | 44,531                       | 40,130                        | 30,770                         | 19.34               | 1,591                    |
| 1964                        | 81,150.33               | 70,285                       | 63,338                        | 50,272                         | 19.83               | 2,535                    |
| 1965                        | 204,796.40              | 174,621                      | 157,362                       | 129,353                        | 20.33               | 6,363                    |
| 1966                        | 164,394.81              | 137,914                      | 124,283                       | 105,870                        | 20.84               | 5,080                    |
| 1967                        | 65,686.72               | 54,204                       | 48,847                        | 43,114                         | 21.35               | 2,019                    |
| 1968                        | 101,535.13              | 82,364                       | 74,223                        | 67,926                         | 21.87               | 3,106                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40   |                         |                              |                               |                                |                     |                          |
| 1969                        | 97,210.08               | 77,469                       | 69,812                        | 66,282                         | 22.40               | 2,959                    |
| 1970                        | 317,060.95              | 248,150                      | 223,623                       | 220,262                        | 22.93               | 9,606                    |
| 1971                        | 193,143.44              | 148,355                      | 133,692                       | 136,709                        | 23.47               | 5,825                    |
| 1972                        | 93,024.60               | 70,101                       | 63,172                        | 67,062                         | 24.01               | 2,793                    |
| 1973                        | 156,073.89              | 115,261                      | 103,869                       | 114,634                        | 24.57               | 4,666                    |
| 1974                        | 196,450.05              | 142,116                      | 128,069                       | 146,961                        | 25.13               | 5,848                    |
| 1975                        | 281,745.30              | 199,573                      | 179,847                       | 214,596                        | 25.69               | 8,353                    |
| 1976                        | 355,913.52              | 246,648                      | 222,270                       | 276,009                        | 26.26               | 10,511                   |
| 1977                        | 444,663.80              | 301,211                      | 271,440                       | 351,089                        | 26.84               | 13,081                   |
| 1978                        | 183,643.61              | 121,480                      | 109,473                       | 147,628                        | 27.43               | 5,382                    |
| 1979                        | 268,876.54              | 173,589                      | 156,432                       | 219,995                        | 28.02               | 7,851                    |
| 1980                        | 269,269.39              | 169,496                      | 152,743                       | 224,234                        | 28.62               | 7,835                    |
| 1981                        | 458,478.56              | 281,190                      | 253,398                       | 388,472                        | 29.22               | 13,295                   |
| 1982                        | 432,640.63              | 258,118                      | 232,606                       | 373,091                        | 29.84               | 12,503                   |
| 1983                        | 330,051.46              | 191,492                      | 172,565                       | 289,507                        | 30.45               | 9,508                    |
| 1984                        | 290,291.25              | 163,579                      | 147,411                       | 258,997                        | 31.07               | 8,336                    |
| 1985                        | 486,693.39              | 265,994                      | 239,703                       | 441,668                        | 31.70               | 13,933                   |
| 1986                        | 486,905.74              | 257,855                      | 232,369                       | 449,299                        | 32.33               | 13,897                   |
| 1987                        | 472,167.19              | 241,912                      | 218,002                       | 443,032                        | 32.97               | 13,437                   |
| 1988                        | 399,747.21              | 197,813                      | 178,261                       | 381,385                        | 33.62               | 11,344                   |
| 1989                        | 698,316.44              | 333,523                      | 300,558                       | 677,085                        | 34.26               | 19,763                   |
| 1990                        | 1,359,667.26            | 625,235                      | 563,438                       | 1,340,096                      | 34.92               | 38,376                   |
| 1991                        | 564,678.13              | 249,782                      | 225,094                       | 565,455                        | 35.57               | 15,897                   |
| 1992                        | 652,683.08              | 277,115                      | 249,725                       | 664,031                        | 36.23               | 18,328                   |
| 1993                        | 456,384.43              | 185,535                      | 167,197                       | 471,741                        | 36.90               | 12,784                   |
| 1994                        | 461,156.50              | 179,159                      | 161,451                       | 484,168                        | 37.57               | 12,887                   |
| 1995                        | 538,173.60              | 199,376                      | 179,670                       | 573,773                        | 38.24               | 15,005                   |
| 1996                        | 531,971.18              | 187,337                      | 168,821                       | 575,939                        | 38.92               | 14,798                   |
| 1997                        | 589,156.98              | 196,843                      | 177,387                       | 647,433                        | 39.59               | 16,353                   |
| 1998                        | 656,008.17              | 207,175                      | 186,698                       | 731,713                        | 40.27               | 18,170                   |
| 1999                        | 411,757.49              | 122,388                      | 110,291                       | 466,169                        | 40.96               | 11,381                   |
| 2000                        | 893,215.65              | 248,900                      | 224,299                       | 1,026,203                      | 41.65               | 24,639                   |
| 2001                        | 464,998.44              | 120,936                      | 108,983                       | 542,015                        | 42.34               | 12,801                   |
| 2002                        | 254,224.69              | 61,395                       | 55,327                        | 300,588                        | 43.03               | 6,986                    |
| 2003                        | 353,389.21              | 78,684                       | 70,907                        | 423,838                        | 43.73               | 9,692                    |
| 2004                        | 759,890.96              | 155,077                      | 139,749                       | 924,098                        | 44.42               | 20,804                   |
| 2005                        | 1,556,339.93            | 287,873                      | 259,420                       | 1,919,456                      | 45.13               | 42,532                   |
| 2006                        | 742,711.13              | 123,372                      | 111,178                       | 928,618                        | 45.83               | 20,262                   |
| 2007                        | 947,038.00              | 139,215                      | 125,455                       | 1,200,398                      | 46.54               | 25,793                   |
| 2008                        | 2,103,249.94            | 268,396                      | 241,868                       | 2,702,682                      | 47.26               | 57,188                   |
| 2009                        | 1,182,614.19            | 127,999                      | 115,348                       | 1,540,312                      | 47.98               | 32,103                   |



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R1                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 2010   | 1,615,847.05            | 143,558                      | 129,369                       | 2,132,817                      | 48.70               | 43,795                   |
| 2011   | 1,611,465.22            | 111,945                      | 100,880                       | 2,155,171                      | 49.42               | 43,609                   |
| 2012   | 1,835,052.37            | 91,408                       | 82,374                        | 2,486,699                      | 50.15               | 49,585                   |
| 2013   | 1,154,108.48            | 34,496                       | 31,086                        | 1,584,666                      | 50.89               | 31,139                   |
| 2014   | 2,428,073.27            | 24,203                       | 21,811                        | 3,377,492                      | 51.63               | 65,417                   |
|  | 33,018,966.58           | 10,538,788                   | 9,497,148                     | 36,729,405                     |                     | 926,795                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 39.6 2.81                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -50   |                         |                              |                               |                                |                     |                          |
| 1937                        | 4,451.20                | 5,630                        | 4,610                         | 2,067                          | 10.97               | 188                      |
| 1938                        | 1,906.13                | 2,396                        | 1,962                         | 897                            | 11.35               | 79                       |
| 1939                        | 8.79                    | 11                           | 9                             | 4                              | 11.74               |                          |
| 1944                        | 9.68                    | 12                           | 10                            | 5                              | 13.89               |                          |
| 1951                        | 12.29                   | 14                           | 11                            | 7                              | 17.46               |                          |
| 1953                        | 1,636.95                | 1,803                        | 1,476                         | 979                            | 18.60               | 53                       |
| 1954                        | 45.02                   | 49                           | 40                            | 28                             | 19.19               | 1                        |
| 1956                        | 3.65                    | 4                            | 3                             | 2                              | 20.41               |                          |
| 1957                        | 28.57                   | 30                           | 25                            | 18                             | 21.03               | 1                        |
| 1958                        | 732.89                  | 759                          | 621                           | 478                            | 21.67               | 22                       |
| 1962                        | 568.19                  | 556                          | 455                           | 397                            | 24.33               | 16                       |
| 1963                        | 2,181.63                | 2,103                        | 1,722                         | 1,550                          | 25.02               | 62                       |
| 1964                        | 484.20                  | 459                          | 376                           | 350                            | 25.72               | 14                       |
| 1965                        | 30,118.48               | 28,120                       | 23,024                        | 22,154                         | 26.43               | 838                      |
| 1966                        | 64,641.02               | 59,369                       | 48,611                        | 48,351                         | 27.14               | 1,782                    |
| 1967                        | 104,024.38              | 93,912                       | 76,894                        | 79,143                         | 27.87               | 2,840                    |
| 1968                        | 72,049.56               | 63,903                       | 52,323                        | 55,751                         | 28.61               | 1,949                    |
| 1969                        | 8,663.50                | 7,546                        | 6,179                         | 6,816                          | 29.35               | 232                      |
| 1970                        | 47,230.00               | 40,372                       | 33,056                        | 37,789                         | 30.11               | 1,255                    |
| 1971                        | 100,138.06              | 83,966                       | 68,750                        | 81,457                         | 30.87               | 2,639                    |
| 1972                        | 46,411.13               | 38,150                       | 31,237                        | 38,380                         | 31.64               | 1,213                    |
| 1973                        | 19,461.03               | 15,672                       | 12,832                        | 16,360                         | 32.42               | 505                      |
| 1974                        | 43,145.06               | 34,023                       | 27,858                        | 36,860                         | 33.20               | 1,110                    |
| 1975                        | 62,196.21               | 47,993                       | 39,296                        | 53,998                         | 33.99               | 1,589                    |
| 1976                        | 61,781.39               | 46,614                       | 38,167                        | 54,505                         | 34.79               | 1,567                    |
| 1977                        | 125,535.67              | 92,538                       | 75,769                        | 112,535                        | 35.60               | 3,161                    |
| 1978                        | 44,533.29               | 32,045                       | 26,238                        | 40,562                         | 36.42               | 1,114                    |
| 1979                        | 129,423.91              | 90,856                       | 74,392                        | 119,744                        | 37.24               | 3,215                    |
| 1980                        | 102,072.63              | 69,839                       | 57,183                        | 95,926                         | 38.07               | 2,520                    |
| 1981                        | 61,067.95               | 40,684                       | 33,311                        | 58,291                         | 38.91               | 1,498                    |
| 1982                        | 49,313.22               | 31,965                       | 26,172                        | 47,798                         | 39.75               | 1,202                    |
| 1983                        | 24,225.12               | 15,262                       | 12,496                        | 23,842                         | 40.60               | 587                      |
| 1984                        | 26,108.70               | 15,967                       | 13,074                        | 26,089                         | 41.46               | 629                      |
| 1985                        | 73,708.80               | 43,720                       | 35,797                        | 74,766                         | 42.32               | 1,767                    |
| 1986                        | 64,551.79               | 37,085                       | 30,365                        | 66,463                         | 43.19               | 1,539                    |
| 1987                        | 98,504.04               | 54,733                       | 44,815                        | 102,941                        | 44.07               | 2,336                    |
| 1988                        | 260,168.00              | 139,656                      | 114,348                       | 275,904                        | 44.95               | 6,138                    |
| 1989                        | 96,374.92               | 49,894                       | 40,853                        | 103,709                        | 45.84               | 2,262                    |
| 1990                        | 134,285.06              | 66,961                       | 54,827                        | 146,601                        | 46.73               | 3,137                    |
| 1991                        | 101,490.55              | 48,650                       | 39,834                        | 112,402                        | 47.63               | 2,360                    |
| 1992                        | 150,508.23              | 69,212                       | 56,670                        | 169,092                        | 48.54               | 3,484                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -50                                    |                         |                              |                               |                                |                     |                          |
| 1993   | 128,279.93              | 56,489                       | 46,252                        | 146,168                        | 49.45               | 2,956                    |
| 1994   | 199,775.46              | 84,077                       | 68,841                        | 230,822                        | 50.36               | 4,583                    |
| 1995   | 242,548.82              | 97,246                       | 79,624                        | 284,199                        | 51.29               | 5,541                    |
| 1996   | 304,319.88              | 116,010                      | 94,987                        | 361,493                        | 52.21               | 6,924                    |
| 1997   | 325,884.30              | 117,739                      | 96,403                        | 392,423                        | 53.14               | 7,385                    |
| 1998   | 571,492.20              | 194,962                      | 159,632                       | 697,606                        | 54.08               | 12,900                   |
| 1999   | 396,745.46              | 127,355                      | 104,276                       | 490,842                        | 55.02               | 8,921                    |
| 2000   | 557,054.16              | 167,593                      | 137,223                       | 698,358                        | 55.96               | 12,480                   |
| 2001   | 220,199.09              | 61,766                       | 50,573                        | 279,726                        | 56.91               | 4,915                    |
| 2002   | 419,579.71              | 109,152                      | 89,372                        | 539,998                        | 57.86               | 9,333                    |
| 2003   | 580,056.45              | 139,092                      | 113,887                       | 756,198                        | 58.81               | 12,858                   |
| 2004   | 455,939.86              | 99,947                       | 81,835                        | 602,075                        | 59.77               | 10,073                   |
| 2005   | 426,943.86              | 84,810                       | 69,441                        | 570,975                        | 60.73               | 9,402                    |
| 2006   | 216,652.94              | 38,533                       | 31,550                        | 293,429                        | 61.70               | 4,756                    |
| 2007   | 233,263.02              | 36,637                       | 29,998                        | 319,897                        | 62.67               | 5,104                    |
| 2008   | 144,261.22              | 19,661                       | 16,098                        | 200,294                        | 63.64               | 3,147                    |
| 2009   | 203,924.04              | 23,553                       | 19,285                        | 286,601                        | 64.61               | 4,436                    |
| 2010   | 522,442.04              | 49,371                       | 40,424                        | 743,239                        | 65.59               | 11,332                   |
| 2011   | 310,417.87              | 22,881                       | 18,735                        | 446,892                        | 66.56               | 6,714                    |
| 2012   | 325,362.05              | 17,150                       | 14,042                        | 474,001                        | 67.54               | 7,018                    |
| 2013   | 950,195.64              | 30,131                       | 24,671                        | 1,400,622                      | 68.52               | 20,441                   |
| 2014   | 591,861.69              | 6,215                        | 5,089                         | 882,704                        | 69.51               | 12,699                   |
|  | 10,541,000.58           | 3,172,903                    | 2,597,929                     | 13,213,572                     |                     | 238,822                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 55.3 2.27                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR                        | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-----------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                         | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 52-R2 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -35   |                  |                       |                        |                         |              |                   |
| 1928                        | 39.22            | 50                    | 42                     | 11                      | 2.67         | 4                 |
| 1937                        | 7,195.89         | 8,732                 | 7,257                  | 2,457                   | 5.26         | 467               |
| 1938                        | 263.66           | 318                   | 264                    | 92                      | 5.55         | 17                |
| 1939                        | 179.82           | 215                   | 179                    | 64                      | 5.85         | 11                |
| 1940                        | 187.70           | 223                   | 185                    | 68                      | 6.14         | 11                |
| 1941                        | 148.66           | 176                   | 146                    | 55                      | 6.44         | 9                 |
| 1944                        | 2.21             | 3                     | 3                      |                         |              |                   |
| 1947                        | 142.24           | 161                   | 134                    | 58                      | 8.29         | 7                 |
| 1948                        | 183.89           | 207                   | 172                    | 76                      | 8.61         | 9                 |
| 1949                        | 60.09            | 67                    | 56                     | 25                      | 8.95         | 3                 |
| 1950                        | 2,157.27         | 2,392                 | 1,988                  | 924                     | 9.29         | 99                |
| 1951                        | 25.73            | 28                    | 23                     | 12                      | 9.64         | 1                 |
| 1953                        | 1,581.97         | 1,710                 | 1,421                  | 715                     | 10.37        | 69                |
| 1954                        | 1,047.17         | 1,121                 | 932                    | 482                     | 10.75        | 45                |
| 1958                        | 1,075.00         | 1,106                 | 919                    | 532                     | 12.36        | 43                |
| 1962                        | 392.71           | 386                   | 321                    | 209                     | 14.15        | 15                |
| 1963                        | 3,329.52         | 3,231                 | 2,685                  | 1,810                   | 14.62        | 124               |
| 1964                        | 3,038.40         | 2,910                 | 2,418                  | 1,684                   | 15.11        | 111               |
| 1965                        | 19,539.92        | 18,460                | 15,342                 | 11,037                  | 15.61        | 707               |
| 1966                        | 65,055.43        | 60,599                | 50,363                 | 37,462                  | 16.12        | 2,324             |
| 1967                        | 42,489.27        | 39,005                | 32,417                 | 24,944                  | 16.64        | 1,499             |
| 1968                        | 65,553.07        | 59,276                | 49,264                 | 39,233                  | 17.17        | 2,285             |
| 1969                        | 34,060.03        | 30,312                | 25,192                 | 20,789                  | 17.72        | 1,173             |
| 1970                        | 95,676.66        | 83,782                | 69,630                 | 59,533                  | 18.27        | 3,259             |
| 1971                        | 119,599.56       | 102,961               | 85,570                 | 75,889                  | 18.84        | 4,028             |
| 1972                        | 74,678.74        | 63,165                | 52,496                 | 48,320                  | 19.42        | 2,488             |
| 1973                        | 78,587.41        | 65,267                | 54,243                 | 51,850                  | 20.01        | 2,591             |
| 1974                        | 96,223.92        | 78,416                | 65,171                 | 64,731                  | 20.61        | 3,141             |
| 1975                        | 197,440.85       | 157,827               | 131,168                | 135,377                 | 21.21        | 6,383             |
| 1976                        | 147,972.27       | 115,900               | 96,323                 | 103,440                 | 21.83        | 4,738             |
| 1977                        | 228,127.57       | 174,891               | 145,350                | 162,622                 | 22.47        | 7,237             |
| 1978                        | 246,374.73       | 184,789               | 153,576                | 179,030                 | 23.11        | 7,747             |
| 1979                        | 216,903.20       | 159,024               | 132,163                | 160,656                 | 23.76        | 6,762             |
| 1980                        | 158,190.77       | 113,267               | 94,135                 | 119,423                 | 24.42        | 4,890             |
| 1981                        | 157,400.34       | 109,964               | 91,390                 | 121,100                 | 25.09        | 4,827             |
| 1982                        | 111,809.69       | 76,169                | 63,303                 | 87,640                  | 25.76        | 3,402             |
| 1983                        | 166,263.01       | 110,286               | 91,657                 | 132,798                 | 26.45        | 5,021             |
| 1984                        | 104,549.27       | 67,449                | 56,056                 | 85,086                  | 27.15        | 3,134             |
| 1985                        | 211,037.75       | 132,260               | 109,920                | 174,981                 | 27.86        | 6,281             |
| 1986                        | 214,438.18       | 130,439               | 108,406                | 181,086                 | 28.57        | 6,338             |
| 1987                        | 218,813.44       | 129,009               | 107,218                | 188,180                 | 29.29        | 6,425             |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |      |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|------|
| SURVIVOR CURVE.. IOWA 52-R2                                  |                         |                              |                               |                                |                     |                          |      |
| NET SALVAGE PERCENT.. -35                                    |                         |                              |                               |                                |                     |                          |      |
| 1988   | 516,538.04              | 294,620                      | 244,855                       | 452,471                        | 30.03               | 15,067                   |      |
| 1989   | 421,930.20              | 232,553                      | 193,272                       | 376,334                        | 30.77               | 12,231                   |      |
| 1990   | 400,772.00              | 213,192                      | 177,182                       | 363,860                        | 31.51               | 11,547                   |      |
| 1991   | 426,793.49              | 218,611                      | 181,685                       | 394,486                        | 32.27               | 12,225                   |      |
| 1992   | 442,435.38              | 217,897                      | 181,092                       | 416,196                        | 33.03               | 12,601                   |      |
| 1993   | 481,279.63              | 227,281                      | 188,891                       | 460,837                        | 33.81               | 13,630                   |      |
| 1994   | 424,774.41              | 191,995                      | 159,565                       | 413,880                        | 34.59               | 11,965                   |      |
| 1995   | 550,749.82              | 237,783                      | 197,619                       | 545,893                        | 35.37               | 15,434                   |      |
| 1996   | 585,621.76              | 240,671                      | 200,019                       | 590,570                        | 36.17               | 16,328                   |      |
| 1997   | 822,704.10              | 321,022                      | 266,798                       | 843,853                        | 36.97               | 22,825                   |      |
| 1998   | 1,287,889.92            | 475,452                      | 395,143                       | 1,343,508                      | 37.78               | 35,561                   |      |
| 1999   | 1,128,838.28            | 392,992                      | 326,611                       | 1,197,321                      | 38.59               | 31,027                   |      |
| 2000   | 1,527,281.28            | 499,210                      | 414,888                       | 1,646,942                      | 39.41               | 41,790                   |      |
| 2001   | 139,693.70              | 42,649                       | 35,445                        | 153,141                        | 40.24               | 3,806                    |      |
| 2002   | 389,136.14              | 110,420                      | 91,769                        | 433,565                        | 41.07               | 10,557                   |      |
| 2003   | 498,348.79              | 130,417                      | 108,388                       | 564,383                        | 41.92               | 13,463                   |      |
| 2004   | 253,548.45              | 60,822                       | 50,548                        | 291,742                        | 42.76               | 6,823                    |      |
| 2005   | 1,726,663.52            | 375,640                      | 312,190                       | 2,018,806                      | 43.62               | 46,282                   |      |
| 2006   | 371,109.34              | 72,454                       | 60,216                        | 440,782                        | 44.48               | 9,910                    |      |
| 2007   | 728,395.58              | 125,945                      | 104,672                       | 878,662                        | 45.34               | 19,379                   |      |
| 2008   | 717,581.33              | 107,869                      | 89,649                        | 879,086                        | 46.21               | 19,024                   |      |
| 2009   | 1,511,255.97            | 192,635                      | 160,097                       | 1,880,099                      | 47.09               | 39,926                   |      |
| 2010   | 2,477,137.51            | 259,171                      | 215,394                       | 3,128,742                      | 47.97               | 65,223                   |      |
| 2011   | 1,535,512.44            | 125,164                      | 104,022                       | 1,968,920                      | 48.86               | 40,297                   |      |
| 2012   | 1,030,581.69            | 60,201                       | 50,032                        | 1,341,253                      | 49.75               | 26,960                   |      |
| 2013   | 2,053,634.31            | 71,972                       | 59,815                        | 2,712,591                      | 50.65               | 53,556                   |      |
| 2014   | 2,102,590.14            | 24,553                       | 20,406                        | 2,818,091                      | 51.55               | 54,667                   |      |
|  | 27,644,633.45           | 7,808,744                    | 6,489,761                     | 30,830,494                     |                     | 759,829                  |      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 40.6                     | 2.75 |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15     |                         |                              |                               |                                |                     |                          |
| 1937                          | 1,272.80                | 1,412                        | 1,464                         |                                |                     |                          |
| 1941                          | 261.65                  | 283                          | 301                           |                                |                     |                          |
| 1943                          | 2,516.59                | 2,691                        | 2,894                         |                                |                     |                          |
| 1944                          | 2,725.23                | 2,899                        | 3,134                         |                                |                     |                          |
| 1945                          | 1,484.28                | 1,570                        | 1,707                         |                                |                     |                          |
| 1947                          | 219.24                  | 230                          | 252                           |                                |                     |                          |
| 1948                          | 339.18                  | 353                          | 390                           |                                |                     |                          |
| 1949                          | 11,657.36               | 12,074                       | 13,406                        |                                |                     |                          |
| 1950                          | 12,595.64               | 12,972                       | 14,485                        |                                |                     |                          |
| 1951                          | 11,168.83               | 11,437                       | 12,844                        |                                |                     |                          |
| 1952                          | 8,728.10                | 8,886                        | 10,037                        |                                |                     |                          |
| 1953                          | 10,963.53               | 11,098                       | 12,608                        |                                |                     |                          |
| 1954                          | 6,183.29                | 6,221                        | 7,111                         |                                |                     |                          |
| 1955                          | 14,098.32               | 14,095                       | 16,213                        |                                |                     |                          |
| 1956                          | 41,551.22               | 41,275                       | 47,784                        |                                |                     |                          |
| 1957                          | 30,007.66               | 29,609                       | 34,509                        |                                |                     |                          |
| 1958                          | 14,610.01               | 14,315                       | 16,802                        |                                |                     |                          |
| 1959                          | 33,368.74               | 32,464                       | 38,374                        |                                |                     |                          |
| 1960                          | 11,598.27               | 11,198                       | 13,338                        |                                |                     |                          |
| 1961                          | 26,101.83               | 25,001                       | 30,017                        |                                |                     |                          |
| 1962                          | 32,638.64               | 30,995                       | 37,534                        |                                |                     |                          |
| 1963                          | 41,216.56               | 38,793                       | 47,399                        |                                |                     |                          |
| 1964                          | 13,173.98               | 12,282                       | 15,150                        |                                |                     |                          |
| 1965                          | 78,236.01               | 72,217                       | 89,971                        |                                |                     |                          |
| 1966                          | 101,564.31              | 92,764                       | 116,799                       |                                |                     |                          |
| 1967                          | 90,793.30               | 81,975                       | 104,412                       |                                |                     |                          |
| 1968                          | 158,918.87              | 141,779                      | 182,757                       |                                |                     |                          |
| 1969                          | 292,453.15              | 257,622                      | 336,321                       |                                |                     |                          |
| 1970                          | 301,973.94              | 262,536                      | 347,270                       |                                |                     |                          |
| 1971                          | 329,339.08              | 282,286                      | 378,740                       |                                |                     |                          |
| 1972                          | 229,591.60              | 193,856                      | 264,030                       |                                |                     |                          |
| 1973                          | 504,546.48              | 419,314                      | 580,228                       |                                |                     |                          |
| 1974                          | 385,903.24              | 315,485                      | 443,789                       |                                |                     |                          |
| 1975                          | 227,512.59              | 182,739                      | 261,639                       |                                |                     |                          |
| 1976                          | 378,426.02              | 298,445                      | 435,190                       |                                |                     |                          |
| 1977                          | 548,181.31              | 424,057                      | 630,409                       |                                |                     |                          |
| 1978                          | 512,315.15              | 388,452                      | 589,162                       |                                |                     |                          |
| 1979                          | 407,489.34              | 302,518                      | 468,613                       |                                |                     |                          |
| 1980                          | 333,549.69              | 242,167                      | 383,582                       |                                |                     |                          |
| 1981                          | 293,594.52              | 208,283                      | 337,634                       |                                |                     |                          |
| 1982                          | 295,333.70              | 204,534                      | 339,634                       |                                |                     |                          |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15     |                         |                              |                               |                                |                     |                          |
| 1983                          | 396,408.96              | 267,646                      | 452,923                       | 2,947                          | 18.58               | 159                      |
| 1984                          | 498,307.89              | 327,661                      | 554,483                       | 18,571                         | 19.27               | 964                      |
| 1985                          | 753,452.14              | 481,948                      | 815,574                       | 50,896                         | 19.97               | 2,549                    |
| 1986                          | 556,204.52              | 345,544                      | 584,745                       | 54,890                         | 20.69               | 2,653                    |
| 1987                          | 421,851.28              | 254,208                      | 430,182                       | 54,947                         | 21.42               | 2,565                    |
| 1988                          | 671,217.96              | 391,786                      | 662,998                       | 108,903                        | 22.16               | 4,914                    |
| 1989                          | 981,688.91              | 554,186                      | 937,819                       | 191,123                        | 22.91               | 8,342                    |
| 1990                          | 751,180.05              | 409,468                      | 692,920                       | 170,937                        | 23.67               | 7,222                    |
| 1991                          | 808,542.37              | 424,827                      | 718,911                       | 210,913                        | 24.44               | 8,630                    |
| 1992                          | 841,034.31              | 425,138                      | 719,438                       | 247,751                        | 25.22               | 9,824                    |
| 1993                          | 918,566.62              | 445,548                      | 753,976                       | 302,376                        | 26.02               | 11,621                   |
| 1994                          | 856,943.95              | 398,136                      | 673,744                       | 311,742                        | 26.82               | 11,623                   |
| 1995                          | 1,021,395.43            | 453,397                      | 767,259                       | 407,346                        | 27.63               | 14,743                   |
| 1996                          | 842,565.54              | 356,361                      | 603,050                       | 365,900                        | 28.45               | 12,861                   |
| 1997                          | 868,324.82              | 348,832                      | 590,309                       | 408,265                        | 29.28               | 13,943                   |
| 1998                          | 1,049,065.26            | 398,929                      | 675,086                       | 531,339                        | 30.12               | 17,641                   |
| 1999                          | 1,144,838.87            | 410,479                      | 694,631                       | 621,934                        | 30.97               | 20,082                   |
| 2000                          | 1,408,774.03            | 474,152                      | 802,381                       | 817,709                        | 31.83               | 25,690                   |
| 2001                          | 431,736.02              | 135,822                      | 229,844                       | 266,652                        | 32.69               | 8,157                    |
| 2002                          | 1,438,664.73            | 420,234                      | 711,139                       | 943,325                        | 33.57               | 28,100                   |
| 2003                          | 1,366,910.86            | 368,527                      | 623,638                       | 948,309                        | 34.45               | 27,527                   |
| 2004                          | 1,294,227.93            | 319,834                      | 541,238                       | 947,124                        | 35.33               | 26,808                   |
| 2005                          | 2,143,948.13            | 480,509                      | 813,139                       | 1,652,401                      | 36.23               | 45,609                   |
| 2006                          | 1,279,034.62            | 257,244                      | 435,320                       | 1,035,570                      | 37.13               | 27,890                   |
| 2007                          | 2,197,622.62            | 391,448                      | 662,426                       | 1,864,840                      | 38.03               | 49,036                   |
| 2008                          | 1,221,152.61            | 188,798                      | 319,493                       | 1,084,833                      | 38.95               | 27,852                   |
| 2009                          | 3,267,277.45            | 429,167                      | 726,256                       | 3,031,113                      | 39.86               | 76,044                   |
| 2010                          | 1,259,559.71            | 135,521                      | 229,335                       | 1,219,159                      | 40.79               | 29,889                   |
| 2011                          | 2,563,587.87            | 215,537                      | 364,741                       | 2,583,385                      | 41.71               | 61,937                   |
| 2012                          | 1,740,318.54            | 104,511                      | 176,858                       | 1,824,508                      | 42.65               | 42,779                   |
| 2013                          | 2,786,059.61            | 100,380                      | 169,867                       | 3,034,102                      | 43.59               | 69,605                   |
| 2014                          | 2,577,677.32            | 30,948                       | 52,372                        | 2,911,957                      | 44.53               | 65,393                   |
|                               | 46,156,344.18           | 15,439,908                   | 24,854,028                    | 28,225,768                     |                     | 762,652                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 1.65

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 57-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125  |                         |                              |                               |                                |                     |                          |
| 1920                        | 5.36                    | 12                           | 12                            |                                |                     |                          |
| 1928                        | 3.19                    | 7                            | 7                             |                                |                     |                          |
| 1929                        | 2.67                    | 6                            | 6                             |                                |                     |                          |
| 1938                        | 2.93                    | 6                            | 5                             | 2                              | 2.26                | 1                        |
| 1939                        | 5.76                    | 12                           | 10                            | 3                              | 2.51                | 1                        |
| 1940                        | 26.67                   | 57                           | 48                            | 12                             | 2.76                | 4                        |
| 1941                        | 21.61                   | 46                           | 39                            | 10                             | 3.01                | 3                        |
| 1942                        | 14.95                   | 32                           | 27                            | 7                              | 3.27                | 2                        |
| 1943                        | 2.41                    | 5                            | 5                             |                                |                     |                          |
| 1946                        | 12.40                   | 26                           | 22                            | 6                              | 4.34                | 1                        |
| 1947                        | 214.13                  | 443                          | 371                           | 111                            | 4.62                | 24                       |
| 1948                        | 74.39                   | 153                          | 128                           | 39                             | 4.91                | 8                        |
| 1949                        | 25.30                   | 52                           | 44                            | 13                             | 5.20                | 2                        |
| 1950                        | 4,666.86                | 9,485                        | 7,951                         | 2,549                          | 5.51                | 463                      |
| 1951                        | 15,180.50               | 30,668                       | 25,709                        | 8,447                          | 5.82                | 1,451                    |
| 1952                        | 21,128.66               | 42,402                       | 35,545                        | 11,994                         | 6.16                | 1,947                    |
| 1953                        | 28,072.60               | 55,960                       | 46,911                        | 16,252                         | 6.50                | 2,500                    |
| 1954                        | 32,934.39               | 65,171                       | 54,633                        | 19,469                         | 6.87                | 2,834                    |
| 1955                        | 83,485.41               | 163,917                      | 137,411                       | 50,431                         | 7.26                | 6,946                    |
| 1956                        | 50,991.32               | 99,292                       | 83,236                        | 31,494                         | 7.67                | 4,106                    |
| 1957                        | 61,004.04               | 117,730                      | 98,693                        | 38,566                         | 8.11                | 4,755                    |
| 1958                        | 63,122.55               | 120,647                      | 101,138                       | 40,888                         | 8.58                | 4,766                    |
| 1959                        | 74,130.36               | 140,253                      | 117,573                       | 49,220                         | 9.07                | 5,427                    |
| 1960                        | 63,630.55               | 119,056                      | 99,804                        | 43,365                         | 9.60                | 4,517                    |
| 1961                        | 54,794.80               | 101,334                      | 84,948                        | 38,340                         | 10.15               | 3,777                    |
| 1962                        | 57,532.01               | 105,102                      | 88,107                        | 41,340                         | 10.72               | 3,856                    |
| 1963                        | 62,574.31               | 112,807                      | 94,566                        | 46,226                         | 11.33               | 4,080                    |
| 1964                        | 53,092.52               | 94,393                       | 79,129                        | 40,329                         | 11.96               | 3,372                    |
| 1965                        | 91,906.28               | 161,078                      | 135,031                       | 71,758                         | 12.60               | 5,695                    |
| 1966                        | 61,045.47               | 105,375                      | 88,335                        | 49,017                         | 13.27               | 3,694                    |
| 1967                        | 57,248.45               | 97,307                       | 81,572                        | 47,237                         | 13.94               | 3,389                    |
| 1968                        | 70,143.44               | 117,314                      | 98,344                        | 59,479                         | 14.63               | 4,066                    |
| 1969                        | 60,461.24               | 99,450                       | 83,369                        | 52,669                         | 15.33               | 3,436                    |
| 1970                        | 62,550.24               | 101,109                      | 84,759                        | 55,979                         | 16.05               | 3,488                    |
| 1971                        | 67,024.71               | 106,437                      | 89,226                        | 61,580                         | 16.77               | 3,672                    |
| 1972                        | 45,546.38               | 70,999                       | 59,518                        | 42,961                         | 17.51               | 2,454                    |
| 1973                        | 48,413.67               | 74,035                       | 62,063                        | 46,868                         | 18.26               | 2,567                    |
| 1974                        | 40,195.40               | 60,245                       | 50,503                        | 39,937                         | 19.03               | 2,099                    |
| 1975                        | 45,915.51               | 67,406                       | 56,506                        | 46,804                         | 19.81               | 2,363                    |
| 1976                        | 60,482.61               | 86,904                       | 72,851                        | 63,235                         | 20.60               | 3,070                    |
| 1977                        | 56,596.34               | 79,511                       | 66,654                        | 60,688                         | 21.41               | 2,835                    |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 57-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125  |                         |                              |                               |                                |                     |                          |
| 1978                        | 50,493.74               | 69,323                       | 58,113                        | 55,498                         | 22.22               | 2,498                    |
| 1979                        | 52,258.98               | 70,033                       | 58,708                        | 58,875                         | 23.05               | 2,554                    |
| 1980                        | 54,988.60               | 71,847                       | 60,229                        | 63,495                         | 23.90               | 2,657                    |
| 1981                        | 70,118.55               | 89,263                       | 74,829                        | 82,938                         | 24.75               | 3,351                    |
| 1982                        | 68,310.15               | 84,615                       | 70,932                        | 82,766                         | 25.62               | 3,231                    |
| 1983                        | 73,772.69               | 88,847                       | 74,480                        | 91,509                         | 26.49               | 3,454                    |
| 1984                        | 60,358.32               | 70,572                       | 59,160                        | 76,646                         | 27.38               | 2,799                    |
| 1985                        | 72,114.31               | 81,755                       | 68,535                        | 93,722                         | 28.28               | 3,314                    |
| 1986                        | 72,132.59               | 79,213                       | 66,404                        | 95,894                         | 29.18               | 3,286                    |
| 1987                        | 72,433.60               | 76,913                       | 64,476                        | 98,500                         | 30.10               | 3,272                    |
| 1988                        | 78,623.49               | 80,599                       | 67,566                        | 109,337                        | 31.03               | 3,524                    |
| 1989                        | 113,054.11              | 111,746                      | 93,676                        | 160,696                        | 31.96               | 5,028                    |
| 1990                        | 113,001.01              | 107,500                      | 90,117                        | 164,135                        | 32.90               | 4,989                    |
| 1991                        | 91,715.36               | 83,848                       | 70,289                        | 136,071                        | 33.84               | 4,021                    |
| 1992                        | 87,805.83               | 76,980                       | 64,532                        | 133,031                        | 34.79               | 3,824                    |
| 1993                        | 80,929.10               | 67,885                       | 56,908                        | 125,182                        | 35.75               | 3,502                    |
| 1994                        | 97,555.19               | 78,133                       | 65,499                        | 154,000                        | 36.71               | 4,195                    |
| 1995                        | 85,100.02               | 64,900                       | 54,405                        | 137,070                        | 37.68               | 3,638                    |
| 1996                        | 103,967.12              | 75,308                       | 63,130                        | 170,796                        | 38.65               | 4,419                    |
| 1997                        | 110,180.79              | 75,547                       | 63,331                        | 184,576                        | 39.63               | 4,657                    |
| 1998                        | 172,345.58              | 111,502                      | 93,472                        | 294,306                        | 40.61               | 7,247                    |
| 1999                        | 128,808.08              | 78,352                       | 65,682                        | 224,136                        | 41.59               | 5,389                    |
| 2000                        | 148,525.18              | 84,601                       | 70,921                        | 263,261                        | 42.57               | 6,184                    |
| 2001                        | 72,352.10               | 38,385                       | 32,178                        | 130,614                        | 43.56               | 2,998                    |
| 2002                        | 61,674.11               | 30,309                       | 25,408                        | 113,359                        | 44.55               | 2,545                    |
| 2003                        | 87,078.18               | 39,391                       | 33,021                        | 162,905                        | 45.54               | 3,577                    |
| 2004                        | 87,593.60               | 36,201                       | 30,347                        | 166,739                        | 46.53               | 3,583                    |
| 2005                        | 84,867.62               | 31,725                       | 26,595                        | 164,357                        | 47.53               | 3,458                    |
| 2006                        | 86,674.68               | 29,013                       | 24,322                        | 170,696                        | 48.52               | 3,518                    |
| 2007                        | 94,696.97               | 27,961                       | 23,440                        | 189,628                        | 49.52               | 3,829                    |
| 2008                        | 55,626.95               | 14,251                       | 11,947                        | 113,214                        | 50.51               | 2,241                    |
| 2009                        | 9,608.01                | 2,082                        | 1,745                         | 19,873                         | 51.51               | 386                      |
| 2010                        | 71,436.54               | 12,661                       | 10,614                        | 150,118                        | 52.51               | 2,859                    |
| 2011                        | 44,445.15               | 6,140                        | 5,147                         | 94,855                         | 53.50               | 1,773                    |
| 2012                        | 131,664.61              | 12,993                       | 10,892                        | 285,353                        | 54.50               | 5,236                    |
| 2013                        | 252,629.29              | 14,961                       | 12,541                        | 555,875                        | 55.50               | 10,016                   |
| 2014                        | 277,443.71              | 5,475                        | 4,590                         | 619,658                        | 56.50               | 10,967                   |
|                             | 4,970,666.30            | 4,787,074                    | 4,012,990                     | 7,171,009                      |                     | 245,690                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2 4.94

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-S4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35   |                         |                              |                               |                                |                     |                          |
| 1967                        | 20.62                   | 25                           | 24                            | 4                              | 3.42                | 1                        |
| 1968                        | 87.13                   | 107                          | 103                           | 15                             | 3.65                | 4                        |
| 1969                        | 43.64                   | 53                           | 51                            | 8                              | 3.89                | 2                        |
| 1970                        | 1.29                    | 2                            | 2                             |                                |                     |                          |
| 1971                        | 609.94                  | 732                          | 705                           | 118                            | 4.43                | 27                       |
| 1972                        | 30,805.32               | 36,659                       | 35,291                        | 6,296                          | 4.74                | 1,328                    |
| 1973                        | 85,428.28               | 100,739                      | 96,979                        | 18,349                         | 5.06                | 3,626                    |
| 1974                        | 106,319.84              | 124,119                      | 119,486                       | 24,046                         | 5.41                | 4,445                    |
| 1975                        | 102,983.76              | 118,904                      | 114,466                       | 24,562                         | 5.79                | 4,242                    |
| 1976                        | 155,345.91              | 177,263                      | 170,646                       | 39,071                         | 6.19                | 6,312                    |
| 1977                        | 194,037.09              | 218,532                      | 210,375                       | 51,575                         | 6.63                | 7,779                    |
| 1978                        | 199,161.19              | 221,211                      | 212,954                       | 55,914                         | 7.09                | 7,886                    |
| 1979                        | 193,723.77              | 211,837                      | 203,930                       | 57,597                         | 7.60                | 7,579                    |
| 1980                        | 158,715.58              | 170,663                      | 164,293                       | 49,973                         | 8.14                | 6,139                    |
| 1981                        | 176,831.07              | 186,681                      | 179,713                       | 59,009                         | 8.72                | 6,767                    |
| 1982                        | 104,297.21              | 107,924                      | 103,896                       | 36,905                         | 9.34                | 3,951                    |
| 1983                        | 166,789.09              | 168,874                      | 162,571                       | 62,594                         | 10.00               | 6,259                    |
| 1984                        | 120,462.74              | 119,082                      | 114,637                       | 47,988                         | 10.71               | 4,481                    |
| 1985                        | 103,999.77              | 100,210                      | 96,469                        | 43,931                         | 11.45               | 3,837                    |
| 1986                        | 111,931.24              | 104,906                      | 100,990                       | 50,117                         | 12.23               | 4,098                    |
| 1987                        | 134,884.07              | 122,685                      | 118,106                       | 63,987                         | 13.05               | 4,903                    |
| 1988                        | 159,894.57              | 140,847                      | 135,590                       | 80,268                         | 13.90               | 5,775                    |
| 1989                        | 187,377.02              | 159,427                      | 153,476                       | 99,483                         | 14.79               | 6,726                    |
| 1990                        | 244,855.44              | 200,812                      | 193,316                       | 137,239                        | 15.70               | 8,741                    |
| 1991                        | 253,154.64              | 199,673                      | 192,220                       | 149,539                        | 16.63               | 8,992                    |
| 1992                        | 278,208.06              | 210,419                      | 202,565                       | 173,016                        | 17.59               | 9,836                    |
| 1993                        | 264,784.86              | 191,688                      | 184,533                       | 172,927                        | 18.55               | 9,322                    |
| 1994                        | 369,388.76              | 255,197                      | 245,671                       | 253,004                        | 19.53               | 12,955                   |
| 1995                        | 418,748.99              | 275,307                      | 265,031                       | 300,280                        | 20.52               | 14,634                   |
| 1996                        | 497,615.88              | 310,531                      | 298,940                       | 372,841                        | 21.51               | 17,333                   |
| 1997                        | 483,543.22              | 285,593                      | 274,933                       | 377,850                        | 22.50               | 16,793                   |
| 1998                        | 443,994.69              | 247,250                      | 238,021                       | 361,372                        | 23.50               | 15,378                   |
| 1999                        | 547,413.23              | 286,366                      | 275,677                       | 463,331                        | 24.50               | 18,911                   |
| 2000                        | 495,089.24              | 242,284                      | 233,240                       | 435,130                        | 25.50               | 17,064                   |
| 2001                        | 580,245.62              | 264,374                      | 254,506                       | 528,826                        | 26.50               | 19,956                   |
| 2002                        | 659,984.96              | 278,431                      | 268,038                       | 622,942                        | 27.50               | 22,652                   |
| 2003                        | 452,939.65              | 175,797                      | 169,235                       | 442,234                        | 28.50               | 15,517                   |
| 2004                        | 535,564.29              | 189,791                      | 182,707                       | 540,305                        | 29.50               | 18,315                   |
| 2005                        | 430,456.03              | 138,015                      | 132,863                       | 448,253                        | 30.50               | 14,697                   |
| 2006                        | 452,882.34              | 129,921                      | 125,072                       | 486,319                        | 31.50               | 15,439                   |
| 2007                        | 455,534.74              | 115,307                      | 111,003                       | 503,969                        | 32.50               | 15,507                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-S4                                       |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35   |                         |                              |                               |                                |                     |                          |
| 2008  | 348,030.54              | 76,349                       | 73,499                        | 396,342                        | 33.50               | 11,831                   |
| 2009  | 3,118.39                | 579                          | 557                           | 3,653                          | 34.50               | 106                      |
| 2010  | 256,621.26              | 38,974                       | 37,519                        | 308,920                        | 35.50               | 8,702                    |
| 2011  | 332,892.01              | 39,323                       | 37,855                        | 411,549                        | 36.50               | 11,275                   |
| 2012  | 269,983.92              | 22,780                       | 21,930                        | 342,548                        | 37.50               | 9,135                    |
| 2013  | 472,883.81              | 23,940                       | 23,047                        | 615,346                        | 38.50               | 15,983                   |
| 2014  | 745,698.79              | 12,584                       | 12,114                        | 994,579                        | 39.50               | 25,179                   |
|   | 12,787,383.50           | 6,802,767                    | 6,548,845                     | 10,714,123                     |                     | 450,420                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 |                         |                              |                               |                                |                     | 3.52                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5      |                         |                              |                               |                                |                     |                          |
| 1928                          | 550.99                  | 536                          | 579                           |                                |                     |                          |
| 1929                          | 123.83                  | 120                          | 130                           |                                |                     |                          |
| 1931                          | 427.99                  | 411                          | 449                           |                                |                     |                          |
| 1932                          | 88.12                   | 84                           | 93                            |                                |                     |                          |
| 1933                          | 33.88                   | 32                           | 36                            |                                |                     |                          |
| 1934                          | 23.62                   | 22                           | 25                            |                                |                     |                          |
| 1935                          | 46.44                   | 44                           | 49                            |                                |                     |                          |
| 1936                          | 12.31                   | 12                           | 13                            |                                |                     |                          |
| 1937                          | 7,432.70                | 6,946                        | 7,804                         |                                |                     |                          |
| 1938                          | 1,251.58                | 1,164                        | 1,314                         |                                |                     |                          |
| 1939                          | 3,020.41                | 2,796                        | 3,171                         |                                |                     |                          |
| 1940                          | 2,717.25                | 2,503                        | 2,853                         |                                |                     |                          |
| 1941                          | 2,972.95                | 2,725                        | 3,122                         |                                |                     |                          |
| 1942                          | 1,041.38                | 950                          | 1,093                         |                                |                     |                          |
| 1943                          | 84.59                   | 77                           | 89                            |                                |                     |                          |
| 1944                          | 202.27                  | 182                          | 212                           |                                |                     |                          |
| 1945                          | 1,017.36                | 912                          | 1,068                         |                                |                     |                          |
| 1946                          | 4,683.23                | 4,176                        | 4,917                         |                                |                     |                          |
| 1947                          | 9,439.35                | 8,367                        | 9,911                         |                                |                     |                          |
| 1948                          | 18,346.66               | 16,161                       | 19,264                        |                                |                     |                          |
| 1949                          | 11,683.19               | 10,224                       | 12,267                        |                                |                     |                          |
| 1950                          | 13,984.78               | 12,156                       | 14,684                        |                                |                     |                          |
| 1951                          | 8,104.22                | 6,993                        | 8,509                         |                                |                     |                          |
| 1952                          | 14,055.26               | 12,037                       | 14,758                        |                                |                     |                          |
| 1953                          | 17,045.20               | 14,484                       | 17,897                        |                                |                     |                          |
| 1954                          | 44,332.69               | 37,358                       | 46,549                        |                                |                     |                          |
| 1955                          | 74,901.87               | 62,575                       | 78,647                        |                                |                     |                          |
| 1956                          | 33,558.55               | 27,786                       | 35,236                        |                                |                     |                          |
| 1957                          | 64,214.65               | 52,665                       | 67,425                        |                                |                     |                          |
| 1958                          | 39,874.66               | 32,376                       | 41,868                        |                                |                     |                          |
| 1959                          | 26,893.31               | 21,610                       | 28,238                        |                                |                     |                          |
| 1960                          | 33,211.50               | 26,395                       | 34,872                        |                                |                     |                          |
| 1961                          | 33,575.89               | 26,377                       | 35,255                        |                                |                     |                          |
| 1962                          | 28,752.59               | 22,319                       | 30,190                        |                                |                     |                          |
| 1963                          | 25,050.39               | 19,201                       | 26,303                        |                                |                     |                          |
| 1964                          | 24,358.72               | 18,429                       | 25,577                        |                                |                     |                          |
| 1965                          | 37,999.82               | 28,365                       | 39,900                        |                                |                     |                          |
| 1966                          | 46,773.50               | 34,414                       | 49,112                        |                                |                     |                          |
| 1967                          | 40,551.81               | 29,403                       | 42,579                        |                                |                     |                          |
| 1968                          | 39,985.91               | 28,550                       | 41,985                        |                                |                     |                          |
| 1969                          | 74,355.47               | 52,238                       | 78,073                        |                                |                     |                          |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5      |                         |                              |                               |                                |                     |                          |
| 1970                          | 49,562.49               | 34,252                       | 52,041                        |                                |                     |                          |
| 1971                          | 72,839.71               | 49,477                       | 76,482                        |                                |                     |                          |
| 1972                          | 106,010.33              | 70,712                       | 111,311                       |                                |                     |                          |
| 1973                          | 103,087.84              | 67,504                       | 108,242                       |                                |                     |                          |
| 1974                          | 117,281.65              | 75,321                       | 123,146                       |                                |                     |                          |
| 1975                          | 106,757.51              | 67,196                       | 112,095                       |                                |                     |                          |
| 1976                          | 115,946.70              | 71,475                       | 121,744                       |                                |                     |                          |
| 1977                          | 249,470.45              | 150,500                      | 261,944                       |                                |                     |                          |
| 1978                          | 215,205.77              | 126,952                      | 225,966                       |                                |                     |                          |
| 1979                          | 157,891.00              | 91,001                       | 164,837                       | 949                            | 24.81               | 38                       |
| 1980                          | 77,814.98               | 43,780                       | 79,302                        | 2,404                          | 25.53               | 94                       |
| 1981                          | 101,847.08              | 55,881                       | 101,221                       | 5,718                          | 26.26               | 218                      |
| 1982                          | 101,489.07              | 54,250                       | 98,267                        | 8,297                          | 27.00               | 307                      |
| 1983                          | 137,498.76              | 71,530                       | 129,567                       | 14,807                         | 27.75               | 534                      |
| 1984                          | 88,014.06               | 44,527                       | 80,655                        | 11,760                         | 28.50               | 413                      |
| 1985                          | 199,735.30              | 98,112                       | 177,717                       | 32,005                         | 29.27               | 1,093                    |
| 1986                          | 137,924.79              | 65,697                       | 119,002                       | 25,819                         | 30.05               | 859                      |
| 1987                          | 138,342.50              | 63,834                       | 115,627                       | 29,633                         | 30.83               | 961                      |
| 1988                          | 151,516.74              | 67,629                       | 122,501                       | 36,592                         | 31.62               | 1,157                    |
| 1989                          | 626,266.69              | 269,969                      | 489,014                       | 168,566                        | 32.42               | 5,199                    |
| 1990                          | 90,585.95               | 37,649                       | 68,196                        | 26,919                         | 33.23               | 810                      |
| 1991                          | 203,430.98              | 81,363                       | 147,379                       | 66,224                         | 34.05               | 1,945                    |
| 1992                          | 119,658.74              | 45,985                       | 83,296                        | 42,346                         | 34.87               | 1,214                    |
| 1993                          | 153,056.94              | 56,395                       | 102,152                       | 58,558                         | 35.70               | 1,640                    |
| 1994                          | 175,808.79              | 61,959                       | 112,231                       | 72,368                         | 36.54               | 1,981                    |
| 1995                          | 202,489.77              | 68,113                       | 123,378                       | 89,236                         | 37.38               | 2,387                    |
| 1996                          | 92,321.53               | 29,557                       | 53,539                        | 43,399                         | 38.23               | 1,135                    |
| 1997                          | 236,771.23              | 71,915                       | 130,265                       | 118,345                        | 39.09               | 3,028                    |
| 1998                          | 377,130.13              | 108,283                      | 196,141                       | 199,846                        | 39.96               | 5,001                    |
| 1999                          | 153,178.23              | 41,438                       | 75,059                        | 85,778                         | 40.83               | 2,101                    |
| 2000                          | 178,617.54              | 45,319                       | 82,089                        | 105,459                        | 41.71               | 2,528                    |
| 2001                          | 73,461.55               | 17,405                       | 31,527                        | 45,608                         | 42.59               | 1,071                    |
| 2002                          | 107,789.21              | 23,705                       | 42,939                        | 70,240                         | 43.48               | 1,615                    |
| 2003                          | 244,594.65              | 49,590                       | 89,826                        | 166,998                        | 44.38               | 3,763                    |
| 2004                          | 291,380.15              | 54,070                       | 97,941                        | 208,008                        | 45.28               | 4,594                    |
| 2005                          | 221,538.16              | 37,302                       | 67,568                        | 165,047                        | 46.18               | 3,574                    |
| 2006                          | 189,461.39              | 28,611                       | 51,825                        | 147,109                        | 47.09               | 3,124                    |
| 2007                          | 199,074.34              | 26,565                       | 48,119                        | 160,909                        | 48.01               | 3,352                    |
| 2008                          | 103,875.23              | 12,037                       | 21,803                        | 87,266                         | 48.93               | 1,783                    |
| 2009                          | 320,182.68              | 31,481                       | 57,024                        | 279,168                        | 49.85               | 5,600                    |
| 2010                          | 425,486.89              | 34,280                       | 62,094                        | 384,667                        | 50.78               | 7,575                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5                                     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5  |                         |                              |                               |                                |                     |                          |
| 2011  | 210,914.38              | 13,248                       | 23,997                        | 197,463                        | 51.71               | 3,819                    |
| 2012  | 622,054.48              | 27,909                       | 50,553                        | 602,604                        | 52.65               | 11,445                   |
| 2013  | 473,605.51              | 12,840                       | 23,258                        | 474,028                        | 53.58               | 8,847                    |
| 2014  | 406,638.68              | 3,651                        | 6,613                         | 420,358                        | 54.53               | 7,709                    |
|   | 9,714,391.44            | 3,284,444                    | 5,545,609                     | 4,654,502                      |                     | 102,514                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.4 |                         |                              |                               |                                |                     | 1.06                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 31-01 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10   |                         |                              |                               |                                |                     |                          |
| 1938                        | 16.47                   | 18                           | 18                            |                                |                     |                          |
| 1939                        | 462.51                  | 509                          | 509                           |                                |                     |                          |
| 1940                        | 1,493.44                | 1,643                        | 1,643                         |                                |                     |                          |
| 1941                        | 3,620.32                | 3,982                        | 3,982                         |                                |                     |                          |
| 1942                        | 191.00                  | 210                          | 210                           |                                |                     |                          |
| 1946                        | 403.45                  | 444                          | 444                           |                                |                     |                          |
| 1947                        | 2,454.54                | 2,700                        | 2,700                         |                                |                     |                          |
| 1948                        | 3,238.40                | 3,562                        | 3,562                         |                                |                     |                          |
| 1949                        | 2,572.07                | 2,829                        | 2,829                         |                                |                     |                          |
| 1950                        | 2,725.70                | 2,998                        | 2,998                         |                                |                     |                          |
| 1951                        | 1,999.22                | 2,199                        | 2,199                         |                                |                     |                          |
| 1952                        | 1,488.85                | 1,638                        | 1,638                         |                                |                     |                          |
| 1953                        | 1,632.16                | 1,781                        | 1,795                         |                                |                     |                          |
| 1954                        | 1,602.77                | 1,720                        | 1,763                         |                                |                     |                          |
| 1955                        | 1,690.43                | 1,784                        | 1,859                         |                                |                     |                          |
| 1956                        | 1,337.56                | 1,388                        | 1,471                         |                                |                     |                          |
| 1957                        | 1,223.35                | 1,248                        | 1,346                         |                                |                     |                          |
| 1958                        | 1,194.05                | 1,197                        | 1,313                         |                                |                     |                          |
| 1959                        | 1,519.01                | 1,496                        | 1,671                         |                                |                     |                          |
| 1960                        | 1,436.47                | 1,389                        | 1,580                         |                                |                     |                          |
| 1961                        | 1,194.83                | 1,134                        | 1,314                         |                                |                     |                          |
| 1962                        | 1,034.25                | 963                          | 1,138                         |                                |                     |                          |
| 1963                        | 251.66                  | 230                          | 277                           |                                |                     |                          |
| 1964                        | 96.85                   | 87                           | 107                           |                                |                     |                          |
| 1965                        | 111.61                  | 98                           | 123                           |                                |                     |                          |
| 1966                        | 227.57                  | 196                          | 250                           |                                |                     |                          |
| 1967                        | 3,486.22                | 2,938                        | 3,835                         |                                |                     |                          |
| 1968                        | 347.09                  | 286                          | 382                           |                                |                     |                          |
| 1969                        | 367.96                  | 297                          | 405                           |                                |                     |                          |
| 1970                        | 1,291.00                | 1,019                        | 1,420                         |                                |                     |                          |
| 1971                        | 832.55                  | 643                          | 916                           |                                |                     |                          |
| 1972                        | 1,208.33                | 911                          | 1,329                         |                                |                     |                          |
| 1973                        | 2,319.57                | 1,708                        | 2,552                         |                                |                     |                          |
| 1974                        | 7,905.59                | 5,681                        | 8,696                         |                                |                     |                          |
| 1975                        | 7,694.90                | 5,393                        | 8,464                         |                                |                     |                          |
| 1976                        | 5,957.00                | 4,069                        | 6,553                         |                                |                     |                          |
| 1977                        | 3,325.02                | 2,212                        | 3,658                         |                                |                     |                          |
| 1978                        | 3,592.87                | 2,327                        | 3,952                         |                                |                     |                          |
| 1979                        | 6,550.75                | 4,126                        | 7,206                         |                                |                     |                          |
| 1980                        | 16,212.76               | 9,924                        | 17,834                        |                                |                     |                          |
| 1981                        | 34,847.18               | 20,711                       | 38,332                        |                                |                     |                          |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 31-01 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10   |                         |                              |                               |                                |                     |                          |
| 1982                        | 30,898.35               | 17,816                       | 33,988                        |                                |                     |                          |
| 1983                        | 45,569.09               | 25,467                       | 50,126                        |                                |                     |                          |
| 1984                        | 33,146.88               | 17,937                       | 36,462                        |                                |                     |                          |
| 1985                        | 40,876.95               | 21,395                       | 44,965                        |                                |                     |                          |
| 1986                        | 40,534.84               | 20,496                       | 44,588                        |                                |                     |                          |
| 1987                        | 47,130.14               | 22,995                       | 51,843                        |                                |                     |                          |
| 1988                        | 38,887.39               | 18,283                       | 42,776                        |                                |                     |                          |
| 1989                        | 55,119.14               | 24,937                       | 60,631                        |                                |                     |                          |
| 1990                        | 93,146.08               | 40,488                       | 102,461                       |                                |                     |                          |
| 1991                        | 132,670.17              | 55,315                       | 145,937                       |                                |                     |                          |
| 1992                        | 177,325.00              | 70,786                       | 189,338                       | 5,720                          | 19.75               | 290                      |
| 1993                        | 161,959.53              | 61,779                       | 165,246                       | 12,909                         | 20.25               | 637                      |
| 1994                        | 167,631.29              | 60,970                       | 163,082                       | 21,312                         | 20.75               | 1,027                    |
| 1995                        | 187,641.89              | 64,919                       | 173,645                       | 32,761                         | 21.25               | 1,542                    |
| 1996                        | 196,515.86              | 64,502                       | 172,529                       | 43,638                         | 21.75               | 2,006                    |
| 1997                        | 233,272.74              | 72,428                       | 193,729                       | 62,871                         | 22.25               | 2,826                    |
| 1998                        | 254,896.52              | 74,619                       | 199,590                       | 80,796                         | 22.75               | 3,551                    |
| 1999                        | 286,002.08              | 78,651                       | 210,375                       | 104,227                        | 23.25               | 4,483                    |
| 2000                        | 328,738.83              | 84,570                       | 226,207                       | 135,406                        | 23.75               | 5,701                    |
| 2001                        | 43,256.37               | 10,361                       | 27,713                        | 19,869                         | 24.25               | 819                      |
| 2002                        | 90,328.21               | 20,032                       | 53,581                        | 45,780                         | 24.75               | 1,850                    |
| 2003                        | 261,746.45              | 53,404                       | 142,844                       | 145,077                        | 25.25               | 5,746                    |
| 2004                        | 97,487.67               | 18,160                       | 48,574                        | 58,662                         | 25.75               | 2,278                    |
| 2005                        | 513,766.68              | 86,597                       | 231,629                       | 333,514                        | 26.25               | 12,705                   |
| 2006                        | 221,729.10              | 33,439                       | 89,442                        | 154,460                        | 26.75               | 5,774                    |
| 2007                        | 110,929.46              | 14,761                       | 39,483                        | 82,539                         | 27.25               | 3,029                    |
| 2008                        | 240,466.27              | 27,732                       | 74,177                        | 190,336                        | 27.75               | 6,859                    |
| 2009                        | 1,267.00                | 124                          | 332                           | 1,062                          | 28.25               | 38                       |
| 2010                        | 2,460.27                | 196                          | 524                           | 2,182                          | 28.75               | 76                       |
| 2011                        | 340,483.90              | 21,142                       | 56,550                        | 317,982                        | 29.25               | 10,871                   |
| 2012                        | 111,498.87              | 4,945                        | 13,227                        | 109,422                        | 29.75               | 3,678                    |
| 2013                        | 138,539.32              | 3,686                        | 9,859                         | 142,534                        | 30.25               | 4,712                    |
| 2014                        | 347,680.70              | 3,083                        | 8,247                         | 374,202                        | 30.75               | 12,169                   |
|                             | 5,204,760.37            | 1,295,703                    | 3,247,973                     | 2,477,263                      |                     | 92,667                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 1.78



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20   |                         |                              |                               |                                |                     |                          |
| 1928                        | 2,202.97                | 2,644                        | 2,644                         |                                |                     |                          |
| 1929                        | 81.40                   | 98                           | 98                            |                                |                     |                          |
| 1930                        | 2,044.00                | 2,453                        | 2,453                         |                                |                     |                          |
| 1931                        | 246.03                  | 295                          | 295                           |                                |                     |                          |
| 1937                        | 3,935.39                | 4,609                        | 4,722                         |                                |                     |                          |
| 1938                        | 36.01                   | 42                           | 43                            |                                |                     |                          |
| 1939                        | 362.30                  | 417                          | 435                           |                                |                     |                          |
| 1940                        | 1,155.59                | 1,318                        | 1,387                         |                                |                     |                          |
| 1941                        | 1,004.09                | 1,136                        | 1,205                         |                                |                     |                          |
| 1942                        | 105.99                  | 119                          | 127                           |                                |                     |                          |
| 1943                        | 84.36                   | 94                           | 101                           |                                |                     |                          |
| 1944                        | 92.86                   | 103                          | 111                           |                                |                     |                          |
| 1945                        | 197.72                  | 217                          | 237                           |                                |                     |                          |
| 1946                        | 189.08                  | 205                          | 227                           |                                |                     |                          |
| 1947                        | 2,335.63                | 2,516                        | 2,803                         |                                |                     |                          |
| 1948                        | 314.21                  | 336                          | 377                           |                                |                     |                          |
| 1949                        | 1,502.29                | 1,591                        | 1,803                         |                                |                     |                          |
| 1950                        | 1,162.42                | 1,220                        | 1,395                         |                                |                     |                          |
| 1951                        | 1,411.24                | 1,467                        | 1,693                         |                                |                     |                          |
| 1952                        | 1,908.32                | 1,966                        | 2,290                         |                                |                     |                          |
| 1953                        | 2,653.72                | 2,708                        | 3,184                         |                                |                     |                          |
| 1954                        | 10,193.48               | 10,296                       | 12,232                        |                                |                     |                          |
| 1955                        | 4,180.48                | 4,180                        | 5,017                         |                                |                     |                          |
| 1956                        | 18,389.40               | 18,194                       | 22,067                        |                                |                     |                          |
| 1957                        | 2,643.20                | 2,587                        | 3,172                         |                                |                     |                          |
| 1958                        | 19,465.42               | 18,844                       | 23,359                        |                                |                     |                          |
| 1959                        | 2,786.51                | 2,667                        | 3,344                         |                                |                     |                          |
| 1960                        | 4,289.23                | 4,057                        | 5,147                         |                                |                     |                          |
| 1961                        | 2,701.15                | 2,524                        | 3,241                         |                                |                     |                          |
| 1962                        | 2,733.36                | 2,522                        | 3,280                         |                                |                     |                          |
| 1963                        | 4,377.21                | 3,988                        | 5,253                         |                                |                     |                          |
| 1964                        | 5,298.40                | 4,764                        | 6,358                         |                                |                     |                          |
| 1965                        | 6,650.07                | 5,897                        | 7,980                         |                                |                     |                          |
| 1966                        | 5,447.32                | 4,764                        | 6,537                         |                                |                     |                          |
| 1967                        | 9,587.13                | 8,263                        | 11,505                        |                                |                     |                          |
| 1968                        | 7,634.04                | 6,481                        | 9,161                         |                                |                     |                          |
| 1969                        | 5,556.57                | 4,644                        | 6,668                         |                                |                     |                          |
| 1970                        | 8,149.20                | 6,701                        | 9,779                         |                                |                     |                          |
| 1971                        | 3,912.86                | 3,165                        | 4,695                         |                                |                     |                          |
| 1972                        | 7,706.78                | 6,127                        | 9,248                         |                                |                     |                          |
| 1973                        | 4,999.68                | 3,904                        | 6,000                         |                                |                     |                          |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20   |                         |                              |                               |                                |                     |                          |
| 1974                        | 5,562.80                | 4,264                        | 6,675                         |                                |                     |                          |
| 1975                        | 13,161.36               | 9,899                        | 15,794                        |                                |                     |                          |
| 1976                        | 5,065.11                | 3,733                        | 6,078                         |                                |                     |                          |
| 1977                        | 7,743.91                | 5,592                        | 9,207                         | 86                             | 15.93               | 5                        |
| 1978                        | 3,892.28                | 2,751                        | 4,530                         | 141                            | 16.44               | 9                        |
| 1979                        | 5,982.31                | 4,135                        | 6,808                         | 371                            | 16.96               | 22                       |
| 1980                        | 10,861.61               | 7,335                        | 12,077                        | 957                            | 17.49               | 55                       |
| 1981                        | 14,639.32               | 9,649                        | 15,887                        | 1,680                          | 18.03               | 93                       |
| 1982                        | 13,978.11               | 8,982                        | 14,789                        | 1,985                          | 18.58               | 107                      |
| 1983                        | 36,976.13               | 23,151                       | 38,118                        | 6,253                          | 19.13               | 327                      |
| 1984                        | 47,102.98               | 28,686                       | 47,232                        | 9,292                          | 19.70               | 472                      |
| 1985                        | 52,059.48               | 30,814                       | 50,735                        | 11,736                         | 20.27               | 579                      |
| 1986                        | 36,371.33               | 20,895                       | 34,404                        | 9,242                          | 20.85               | 443                      |
| 1987                        | 81,380.23               | 45,313                       | 74,608                        | 23,048                         | 21.44               | 1,075                    |
| 1988                        | 32,997.58               | 17,779                       | 29,273                        | 10,324                         | 22.04               | 468                      |
| 1989                        | 20,386.76               | 10,617                       | 17,481                        | 6,983                          | 22.64               | 308                      |
| 1990                        | 26,959.59               | 13,539                       | 22,292                        | 10,060                         | 23.26               | 433                      |
| 1991                        | 17,293.97               | 8,363                        | 13,770                        | 6,983                          | 23.88               | 292                      |
| 1992                        | 18,041.62               | 8,384                        | 13,804                        | 7,846                          | 24.51               | 320                      |
| 1993                        | 20,350.65               | 9,072                        | 14,937                        | 9,484                          | 25.14               | 377                      |
| 1994                        | 42,653.29               | 18,196                       | 29,960                        | 21,224                         | 25.78               | 823                      |
| 1995                        | 1,150,138.19            | 468,221                      | 770,926                       | 609,240                        | 26.43               | 23,051                   |
| 1996                        | 375,975.79              | 145,615                      | 239,755                       | 211,416                        | 27.09               | 7,804                    |
| 1997                        | 428,065.04              | 157,314                      | 259,018                       | 254,660                        | 27.75               | 9,177                    |
| 1998                        | 354,831.92              | 123,375                      | 203,137                       | 222,661                        | 28.41               | 7,837                    |
| 1999                        | 430,008.09              | 140,871                      | 231,944                       | 284,066                        | 29.08               | 9,768                    |
| 2000                        | 195,819.42              | 60,214                       | 99,142                        | 135,841                        | 29.75               | 4,566                    |
| 2001                        | 67,420.60               | 19,356                       | 31,870                        | 49,035                         | 30.43               | 1,611                    |
| 2002                        | 62,157.63               | 16,577                       | 27,294                        | 47,295                         | 31.11               | 1,520                    |
| 2003                        | 121,389.71              | 29,862                       | 49,168                        | 96,500                         | 31.80               | 3,035                    |
| 2004                        | 57,231.06               | 12,894                       | 21,230                        | 47,447                         | 32.49               | 1,460                    |
| 2005                        | 357,117.86              | 73,066                       | 120,303                       | 308,238                        | 33.18               | 9,290                    |
| 2006                        | 382,343.48              | 70,198                       | 115,581                       | 343,231                        | 33.88               | 10,131                   |
| 2007                        | 235,849.68              | 38,349                       | 63,142                        | 219,878                        | 34.58               | 6,359                    |
| 2008                        | 340,627.49              | 48,233                       | 79,415                        | 329,338                        | 35.28               | 9,335                    |
| 2009                        | 16,620.89               | 1,995                        | 3,285                         | 16,660                         | 36.00               | 463                      |
| 2010                        | 36,043.03               | 3,557                        | 5,857                         | 37,395                         | 36.71               | 1,019                    |
| 2011                        | 766,380.62              | 59,088                       | 97,288                        | 822,369                        | 37.43               | 21,971                   |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20                                    |                         |                              |                               |                                |                     |                          |
| 2012   | 249,433.40              | 13,769                       | 22,671                        | 276,649                        | 38.16               | 7,250                    |
| 2013   | 180,297.80              | 6,004                        | 9,885                         | 206,472                        | 38.89               | 5,309                    |
| 2014   | 286,503.12              | 3,180                        | 5,236                         | 338,568                        | 39.63               | 8,543                    |
|  | 6,767,442.35            | 1,933,010                    | 3,126,279                     | 4,994,652                      |                     | 155,707                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 32.1 2.30                |

## INDUSTRIAL STEAM

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2030                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 1939   | 16,508.33               | 14,120                       | 1,185-                        | 18,519                         | 13.61               | 1,361                    |
| 1940   | 1,147.97                | 980                          | 82-                           | 1,287                          | 13.66               | 94                       |
| 1941   | 399.69                  | 340                          | 29-                           | 449                            | 13.71               | 33                       |
| 1942   | 9,949.51                | 8,449                        | 709-                          | 11,156                         | 13.76               | 811                      |
| 1944   | 4,154.52                | 3,510                        | 295-                          | 4,657                          | 13.85               | 336                      |
|  | 32,160.02               | 27,399                       | 2,300-                        | 36,068                         |                     | 2,635                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 13.7 8.19                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 45-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2030   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4            |                         |                              |                               |                                |                     |                          |
| 1939                                | 12,865.50               | 11,775                       | 5,837                         | 7,543                          | 5.40                | 1,397                    |
| 1941                                | 8,047.13                | 7,223                        | 3,580                         | 4,789                          | 6.16                | 777                      |
| 1942                                | 2,675.64                | 2,379                        | 1,179                         | 1,604                          | 6.53                | 246                      |
| 1944                                | 11,176.17               | 9,758                        | 4,837                         | 6,786                          | 7.22                | 940                      |
| 1950                                | 47,333.34               | 39,465                       | 19,563                        | 29,664                         | 8.89                | 3,337                    |
| 1952                                | 708.32                  | 583                          | 289                           | 448                            | 9.34                | 48                       |
| 1956                                | 1,259.55                | 1,012                        | 502                           | 808                            | 10.10               | 80                       |
| 1983                                | 16,454.49               | 11,131                       | 5,518                         | 11,595                         | 12.94               | 896                      |
| 1984                                | 6,758.52                | 4,527                        | 2,244                         | 4,785                          | 13.01               | 368                      |
| 1992                                | 12,966.92               | 7,820                        | 3,876                         | 9,610                          | 13.52               | 711                      |
| 2003                                | 20,238.70               | 8,933                        | 4,428                         | 16,620                         | 14.16               | 1,174                    |
| 2006                                | 553,307.44              | 204,149                      | 101,198                       | 474,242                        | 14.35               | 33,048                   |
| 2007                                | 78,962.57               | 26,901                       | 13,335                        | 68,786                         | 14.41               | 4,773                    |
| 2008                                | 460,755.52              | 142,591                      | 70,684                        | 408,502                        | 14.47               | 28,231                   |
| 2011                                | 3,954.49                | 770                          | 382                           | 3,731                          | 14.67               | 254                      |
| 2014                                | 43.18                   | 1                            |                               | 45                             | 14.91               | 3                        |
|                                     | 1,237,507.48            | 479,018                      | 237,452                       | 1,049,556                      |                     | 76,283                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 6.16

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2030                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -2                                     |                         |                              |                               |                                |                     |                          |
| 1984   | 46,009.35               | 30,843                       | 27,526-                       | 74,456                         | 14.03               | 5,307                    |
| 1989   | 651.45                  | 411                          | 367-                          | 1,031                          | 14.26               | 72                       |
| 1996   | 2,187.76                | 1,213                        | 1,082-                        | 3,314                          | 14.56               | 228                      |
|  | 48,848.56               | 32,467                       | 28,975-                       | 78,801                         |                     | 5,607                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 14.1 11.48               |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-S4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10   |                         |                              |                               |                                |                     |                          |
| 1968                        | 1,510.98                | 1,564                        | 1,189                         | 473                            | 2.06                | 230                      |
| 1969                        | 2,757.19                | 2,840                        | 2,160                         | 873                            | 2.23                | 391                      |
| 1985                        | 29,518.62               | 25,494                       | 19,385                        | 13,085                         | 7.52                | 1,740                    |
| 1988                        | 2,488.64                | 1,994                        | 1,516                         | 1,222                          | 9.50                | 129                      |
| 1990                        | 26,642.44               | 20,046                       | 15,243                        | 14,064                         | 11.06               | 1,272                    |
| 1994                        | 10,606.01               | 6,797                        | 5,169                         | 6,498                          | 14.61               | 445                      |
| 1995                        | 22,998.57               | 14,044                       | 10,679                        | 14,619                         | 15.57               | 939                      |
| 1996                        | 4,425.10                | 2,567                        | 1,952                         | 2,916                          | 16.54               | 176                      |
| 1997                        | 3,247.61                | 1,784                        | 1,357                         | 2,215                          | 17.52               | 126                      |
| 1998                        | 2,898.51                | 1,502                        | 1,142                         | 2,046                          | 18.51               | 111                      |
| 2005                        | 30,694.60               | 9,165                        | 6,969                         | 26,795                         | 25.50               | 1,051                    |
| 2006                        | 13,871.49               | 3,706                        | 2,818                         | 12,441                         | 26.50               | 469                      |
| 2011                        | 1,007.07                | 111                          | 84                            | 1,024                          | 31.50               | 33                       |
|                             | 152,666.83              | 91,614                       | 69,663                        | 98,271                         |                     | 7,112                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8    4.66



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -25                                    |                         |                              |                               |                                |                     |                          |
| 1938   | 18,783.46               | 17,693                       | 23,479                        |                                |                     |                          |
| 1950   | 19,933.05               | 16,817                       | 24,916                        |                                |                     |                          |
| 1968   | 85,507.46               | 56,023                       | 93,751                        | 13,133                         | 30.93               | 425                      |
| 1969   | 133,144.74              | 85,649                       | 143,329                       | 23,102                         | 31.55               | 732                      |
| 1970   | 8,664.58                | 5,470                        | 9,154                         | 1,677                          | 32.17               | 52                       |
| 1972   | 116,101.78              | 70,487                       | 117,956                       | 27,171                         | 33.43               | 813                      |
| 1973   | 9,938.10                | 5,909                        | 9,888                         | 2,535                          | 34.08               | 74                       |
| 1975   | 69,179.54               | 39,406                       | 65,944                        | 20,530                         | 35.38               | 580                      |
| 1976   | 143,635.60              | 79,994                       | 133,866                       | 45,678                         | 36.04               | 1,267                    |
| 1985   | 272,638.42              | 119,330                      | 199,692                       | 141,106                        | 42.24               | 3,341                    |
| 1987   | 39,158.33               | 16,055                       | 26,867                        | 22,081                         | 43.68               | 506                      |
| 1988   | 168,633.38              | 66,804                       | 111,793                       | 98,999                         | 44.40               | 2,230                    |
| 1989   | 5,922.57                | 2,263                        | 3,787                         | 3,616                          | 45.13               | 80                       |
| 1990   | 8,360.04                | 3,077                        | 5,149                         | 5,301                          | 45.86               | 116                      |
| 1991   | 126,229.31              | 44,666                       | 74,746                        | 83,041                         | 46.60               | 1,782                    |
| 1992   | 177,064.63              | 60,133                       | 100,630                       | 120,701                        | 47.34               | 2,550                    |
| 1998   | 48,494.64               | 12,245                       | 20,491                        | 40,127                         | 51.87               | 774                      |
| 2005   | 209,524.65              | 30,944                       | 51,783                        | 210,123                        | 57.32               | 3,666                    |
| 2008   | 4,214.02                | 429                          | 718                           | 4,550                          | 59.71               | 76                       |
|  | 1,665,128.30            | 733,394                      | 1,217,939                     | 863,471                        |                     | 19,064                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 45.3 1.14                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1968   | 2,205.05                | 2,145                        | 1,881                         | 545                            | 3.47                | 157                      |
| 1985   | 90,186.82               | 70,039                       | 61,427                        | 37,779                         | 8.82                | 4,283                    |
| 1986   | 5,590.00                | 4,257                        | 3,734                         | 2,415                          | 9.23                | 262                      |
| 1987   | 149,480.88              | 111,483                      | 97,774                        | 66,655                         | 9.66                | 6,900                    |
| 1989   | 35,192.50               | 25,085                       | 22,000                        | 16,712                         | 10.56               | 1,583                    |
| 1990   | 74,496.53               | 51,790                       | 45,422                        | 36,524                         | 11.04               | 3,308                    |
| 1992   | 104,266.41              | 68,586                       | 60,152                        | 54,541                         | 12.06               | 4,522                    |
| 1993   | 7,906.64                | 5,044                        | 4,424                         | 4,273                          | 12.60               | 339                      |
| 1997   | 29,698.61               | 16,334                       | 14,325                        | 18,343                         | 15.00               | 1,223                    |
| 1999   | 3,980.03                | 1,992                        | 1,747                         | 2,631                          | 16.35               | 161                      |
| 2005   | 50,071.25               | 16,487                       | 14,460                        | 40,618                         | 21.02               | 1,932                    |
|  | 553,074.72              | 373,242                      | 327,346                       | 281,036                        |                     | 24,670                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 11.4 4.46                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-S2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1985   | 100,842.16              | 56,270                       | 109,379                       | 1,547                          | 27.10               | 57                       |
|  | 100,842.16              | 56,270                       | 109,379                       | 1,547                          |                     | 57                       |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 27.1 0.06                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S0.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5      |                         |                              |                               |                                |                     |                          |
| 1984                          | 31,533.20               | 21,444                       | 31,625                        | 1,485                          | 10.57               | 140                      |
| 1985                          | 94,341.70               | 62,771                       | 92,574                        | 6,485                          | 10.99               | 590                      |
| 1987                          | 4,364.76                | 2,770                        | 4,085                         | 498                            | 11.87               | 42                       |
| 1990                          | 58,476.82               | 34,282                       | 50,559                        | 10,842                         | 13.25               | 818                      |
| 1992                          | 85,894.48               | 47,440                       | 69,964                        | 20,225                         | 14.22               | 1,422                    |
| 1997                          | 4,179.48                | 1,919                        | 2,830                         | 1,558                          | 16.88               | 92                       |
| 1998                          | 6,231.40                | 2,737                        | 4,036                         | 2,507                          | 17.45               | 144                      |
| 2003                          | 35,589.14               | 11,721                       | 17,286                        | 20,083                         | 20.59               | 975                      |
| 2005                          | 91,526.27               | 25,659                       | 37,842                        | 58,261                         | 21.99               | 2,649                    |
|                               | 412,137.25              | 210,743                      | 310,801                       | 121,943                        |                     | 6,872                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 1.67

**COMMON PLANT**

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 55-R1.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -10     |                  |                       |                        |                         |              |                   |
| 1946                          | 5,418.47         | 4,641                 | 3,938                  | 2,022                   | 12.17        | 166               |
| 1948                          | 10,677.56        | 8,993                 | 7,630                  | 4,115                   | 12.89        | 319               |
| 1967                          | 16,823.65        | 11,282                | 9,572                  | 8,934                   | 21.47        | 416               |
| 1974                          | 9,481.93         | 5,600                 | 4,751                  | 5,679                   | 25.47        | 223               |
| 1975                          | 752,224.47       | 435,088               | 369,143                | 458,304                 | 26.08        | 17,573            |
| 1976                          | 1,894.52         | 1,073                 | 910                    | 1,174                   | 26.69        | 44                |
| 1979                          | 72,779.21        | 38,442                | 32,615                 | 47,442                  | 28.59        | 1,659             |
| 1980                          | 63,953.73        | 32,962                | 27,966                 | 42,383                  | 29.23        | 1,450             |
| 1981                          | 22,136.10        | 11,117                | 9,432                  | 14,918                  | 29.89        | 499               |
| 1982                          | 2,775,484.33     | 1,357,226             | 1,151,517              | 1,901,516               | 30.55        | 62,243            |
| 1983                          | 342,518.80       | 162,972               | 138,271                | 238,500                 | 31.21        | 7,642             |
| 1984                          | 13,805.63        | 6,381                 | 5,414                  | 9,772                   | 31.89        | 306               |
| 1985                          | 297,396.74       | 133,413               | 113,192                | 213,944                 | 32.57        | 6,569             |
| 1986                          | 461,588.85       | 200,697               | 170,278                | 337,470                 | 33.26        | 10,146            |
| 1987                          | 59,658.68        | 25,116                | 21,309                 | 44,316                  | 33.95        | 1,305             |
| 1988                          | 69,340.97        | 28,222                | 23,945                 | 52,330                  | 34.65        | 1,510             |
| 1989                          | 30,091.78        | 11,820                | 10,028                 | 23,073                  | 35.36        | 653               |
| 1990                          | 54,952.93        | 20,805                | 17,652                 | 42,796                  | 36.07        | 1,186             |
| 1991                          | 149,931.38       | 54,605                | 46,329                 | 118,596                 | 36.79        | 3,224             |
| 1992                          | 3,298.67         | 1,154                 | 979                    | 2,650                   | 37.51        | 71                |
| 1993                          | 290,371.25       | 97,333                | 82,581                 | 236,827                 | 38.24        | 6,193             |
| 1994                          | 50,711.75        | 16,248                | 13,785                 | 41,998                  | 38.98        | 1,077             |
| 1995                          | 68,869.11        | 21,060                | 17,868                 | 57,888                  | 39.71        | 1,458             |
| 1996                          | 54,391.17        | 15,817                | 13,420                 | 46,410                  | 40.46        | 1,147             |
| 1997                          | 8,752.60         | 2,414                 | 2,048                  | 7,580                   | 41.21        | 184               |
| 1998                          | 40,313.90        | 10,514                | 8,920                  | 35,425                  | 41.96        | 844               |
| 1999                          | 38,400.60        | 9,431                 | 8,002                  | 34,239                  | 42.72        | 801               |
| 2001                          | 388,327.71       | 83,570                | 70,904                 | 356,256                 | 44.24        | 8,053             |
| 2003                          | 4,172.06         | 768                   | 652                    | 3,937                   | 45.79        | 86                |
| 2004                          | 4,982.32         | 840                   | 713                    | 4,768                   | 46.57        | 102               |
| 2005                          | 166,645.47       | 25,497                | 21,632                 | 161,678                 | 47.35        | 3,415             |
| 2007                          | 8,847.78         | 1,074                 | 911                    | 8,822                   | 48.93        | 180               |
| 2008                          | 23,442.93        | 2,476                 | 2,101                  | 23,686                  | 49.72        | 476               |
| 2009                          | 544,011.84       | 48,741                | 41,353                 | 557,060                 | 50.52        | 11,027            |
| 2010                          | 101,025.58       | 7,416                 | 6,292                  | 104,836                 | 51.33        | 2,042             |
| 2011                          | 671,345.62       | 38,401                | 32,580                 | 705,900                 | 52.14        | 13,539            |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 2012   | 442,363.84              | 18,136                       | 15,387                        | 471,213                        | 52.95               | 8,899                    |
| 2013   | 139,283.39              | 3,426                        | 2,907                         | 150,305                        | 53.77               | 2,795                    |
| 2014   | 236,178.70              | 1,935                        | 1,642                         | 258,155                        | 54.59               | 4,729                    |
|  | 8,495,896.02            | 2,956,706                    | 2,508,569                     | 6,836,917                      |                     | 184,251                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 37.1 2.17                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1995                       | 30,411.27               | 29,651                       | 29,404                        | 1,007                          | 0.50                | 1,007                    |
| 1996                       | 82,503.61               | 76,316                       | 75,679                        | 6,825                          | 1.50                | 4,550                    |
| 1997                       | 101,371.03              | 88,700                       | 87,959                        | 13,412                         | 2.50                | 5,365                    |
| 1998                       | 20,009.05               | 16,507                       | 16,369                        | 3,640                          | 3.50                | 1,040                    |
| 1999                       | 39,360.65               | 30,505                       | 30,250                        | 9,111                          | 4.50                | 2,025                    |
| 2000                       | 1,817.51                | 1,318                        | 1,307                         | 511                            | 5.50                | 93                       |
| 2001                       | 52,511.72               | 35,445                       | 35,149                        | 17,363                         | 6.50                | 2,671                    |
| 2002                       | 26,558.45               | 16,599                       | 16,461                        | 10,097                         | 7.50                | 1,346                    |
| 2004                       | 2,446.50                | 1,284                        | 1,273                         | 1,174                          | 9.50                | 124                      |
| 2006                       | 16,601.49               | 7,056                        | 6,997                         | 9,604                          | 11.50               | 835                      |
| 2007                       | 13,698.04               | 5,137                        | 5,094                         | 8,604                          | 12.50               | 688                      |
| 2008                       | 63,477.25               | 20,630                       | 20,458                        | 43,019                         | 13.50               | 3,187                    |
| 2009                       | 11,612.45               | 3,193                        | 3,167                         | 8,445                          | 14.50               | 582                      |
| 2011                       | 2,226.86                | 390                          | 387                           | 1,840                          | 16.50               | 112                      |
| 2012                       | 62,172.69               | 7,772                        | 7,707                         | 54,466                         | 17.50               | 3,112                    |
|                            | 526,778.57              | 340,503                      | 337,661                       | 189,118                        |                     | 26,737                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 5.08



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 8-SQUARE                                    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2008   | 216,395.18              | 175,821                      | 167,156                       | 49,239                         | 1.50                | 32,826                   |
| 2010   | 317,020.29              | 178,324                      | 169,536                       | 147,484                        | 3.50                | 42,138                   |
| 2011   | 41,422.56               | 18,122                       | 17,229                        | 24,194                         | 4.50                | 5,376                    |
| 2012   | 177,828.34              | 55,571                       | 52,832                        | 124,996                        | 5.50                | 22,727                   |
| 2013   | 2,885.24                | 541                          | 514                           | 2,371                          | 6.50                | 365                      |
| 2014   | 134,760.00              | 8,422                        | 8,007                         | 126,753                        | 7.50                | 16,900                   |
|  | 890,311.61              | 436,801                      | 415,274                       | 475,038                        |                     | 120,332                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 3.9 13.52                |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 9-SQUARE  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0  |                         |                              |                               |                                |                     |                          |
| 2007   | 126,464.39              | 105,387                      | 105,547                       | 20,917                         | 1.50                | 13,945                   |
| 2008   | 81,386.82               | 58,779                       | 58,869                        | 22,518                         | 2.50                | 9,007                    |
|  | 207,851.21              | 164,166                      | 164,416                       | 43,435                         |                     | 22,952                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9 |                         |                              |                               |                                |                     | 11.04                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 7.50-S4                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15                                    |                         |                              |                               |                                |                     |                          |
| 2013   | 26,849.53               | 4,564                        | 23,012                        | 190-                           |                     |                          |
|  | 26,849.53               | 4,564                        | 23,012                        | 190-                           |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 0.0                 | 0.00                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-L4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15   |                         |                              |                               |                                |                     |                          |
| 2003                        | 9,159.02                | 6,423                        | 7,785                         |                                |                     |                          |
| 2005                        | 51,369.72               | 34,626                       | 43,664                        |                                |                     |                          |
| 2007                        | 62,580.75               | 37,182                       | 53,194                        |                                |                     |                          |
| 2008                        | 37,805.27               | 20,020                       | 32,134                        |                                |                     |                          |
| 2010                        | 123,306.63              | 46,850                       | 91,921                        | 12,890                         | 5.53                | 2,331                    |
| 2011                        | 26,956.42               | 8,020                        | 15,735                        | 7,178                          | 6.50                | 1,104                    |
| 2012                        | 201,102.95              | 42,734                       | 83,846                        | 87,092                         | 7.50                | 11,612                   |
| 2013                        | 295,900.66              | 37,727                       | 74,022                        | 177,494                        | 8.50                | 20,882                   |
| 2014                        | 408,113.12              | 17,345                       | 34,031                        | 312,865                        | 9.50                | 32,933                   |
|                             | 1,216,294.54            | 250,927                      | 436,332                       | 597,518                        |                     | 68,862                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 5.66

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 13-L3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15                                    |                         |                              |                               |                                |                     |                          |
| 1992   | 56,296.56               | 41,521                       | 47,852                        |                                |                     |                          |
| 2000   | 23,330.33               | 14,263                       | 19,831                        |                                |                     |                          |
| 2003   | 153,105.12              | 88,194                       | 130,139                       |                                |                     |                          |
| 2007   | 323,667.27              | 146,871                      | 275,117                       |                                |                     |                          |
| 2010   | 1,022,545.15            | 294,846                      | 689,042                       | 180,121                        | 8.59                | 20,969                   |
| 2011   | 512,270.31              | 116,225                      | 271,613                       | 163,817                        | 9.53                | 17,190                   |
| 2012   | 320,117.59              | 52,118                       | 121,798                       | 150,302                        | 10.51               | 14,301                   |
| 2013   | 344,186.55              | 33,755                       | 78,884                        | 213,675                        | 11.50               | 18,580                   |
| 2014   | 2,241,506.86            | 73,277                       | 171,245                       | 1,734,036                      | 12.50               | 138,723                  |
|  | 4,997,025.74            | 861,070                      | 1,805,521                     | 2,441,951                      |                     | 209,763                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 11.6                | 4.20                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 22-S1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15     |                         |                              |                               |                                |                     |                          |
| 1991                          | 6,444.85                | 4,046                        | 5,478                         |                                |                     |                          |
| 1992                          | 26,700.82               | 16,382                       | 22,696                        |                                |                     |                          |
| 1993                          | 4,617.70                | 2,762                        | 3,925                         |                                |                     |                          |
| 1994                          | 2,328.77                | 1,355                        | 1,979                         |                                |                     |                          |
| 1995                          | 30,436.24               | 17,192                       | 25,871                        |                                |                     |                          |
| 1997                          | 18,755.14               | 9,906                        | 15,942                        |                                |                     |                          |
| 2003                          | 9,652.05                | 3,770                        | 8,204                         |                                |                     |                          |
| 2006                          | 8,023.49                | 2,437                        | 6,820                         |                                |                     |                          |
| 2007                          | 1,085.00                | 295                          | 922                           |                                |                     |                          |
| 2008                          | 13,298.64               | 3,175                        | 11,304                        |                                |                     |                          |
| 2011                          | 95,073.07               | 12,636                       | 80,812                        |                                |                     |                          |
| 2013                          | 166,672.44              | 9,595                        | 80,017                        | 61,655                         | 20.51               | 3,006                    |
| 2014                          | 12,871.06               | 249                          | 2,077                         | 8,863                          | 21.50               | 412                      |
|                               | 395,959.27              | 83,800                       | 266,047                       | 70,518                         |                     | 3,418                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 0.86

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-L3                                      |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15  |                         |                              |                               |                                |                     |                          |
| 2001   | 22,352.53               | 14,687                       | 6,863                         | 12,137                         | 2.27                | 5,347                    |
| 2002   | 22,366.71               | 14,221                       | 6,645                         | 12,367                         | 2.52                | 4,908                    |
| 2005   | 10,643.15               | 6,251                        | 2,921                         | 6,126                          | 3.09                | 1,983                    |
| 2007   | 86,682.36               | 46,713                       | 21,829                        | 51,851                         | 3.66                | 14,167                   |
| 2008   | 26,046.22               | 12,907                       | 6,031                         | 16,108                         | 4.17                | 3,863                    |
|  | 168,090.97              | 94,779                       | 44,289                        | 98,588                         |                     | 30,268                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 |                         |                              |                               |                                |                     | 18.01                    |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1993   | 1,836.34                | 1,579                        | 1,230                         | 606                            | 3.50                | 173                      |
| 1998   | 839.82                  | 554                          | 432                           | 408                            | 8.50                | 48                       |
| 2004   | 1,632.85                | 686                          | 534                           | 1,099                          | 14.50               | 76                       |
| 2013   | 13,424.79               | 805                          | 627                           | 12,798                         | 23.50               | 545                      |
|  | 17,733.80               | 3,624                        | 2,823                         | 14,911                         |                     | 842                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.7 4.75                |



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1990                       | 78,145.61               | 76,583                       | 76,004                        | 2,142                          | 0.50                | 2,142                    |
| 1991                       | 52,795.82               | 49,628                       | 49,253                        | 3,543                          | 1.50                | 2,362                    |
| 1992                       | 69,419.58               | 62,478                       | 62,006                        | 7,414                          | 2.50                | 2,966                    |
| 1993                       | 71,956.33               | 61,882                       | 61,415                        | 10,541                         | 3.50                | 3,012                    |
| 1994                       | 273,153.01              | 223,985                      | 222,293                       | 50,860                         | 4.50                | 11,302                   |
| 1995                       | 210,258.53              | 164,002                      | 162,763                       | 47,496                         | 5.50                | 8,636                    |
| 1996                       | 75,966.82               | 56,215                       | 55,790                        | 20,177                         | 6.50                | 3,104                    |
| 1997                       | 69,693.83               | 48,786                       | 48,417                        | 21,277                         | 7.50                | 2,837                    |
| 1998                       | 84,843.94               | 55,997                       | 55,574                        | 29,270                         | 8.50                | 3,444                    |
| 1999                       | 39,637.13               | 24,575                       | 24,389                        | 15,248                         | 9.50                | 1,605                    |
| 2000                       | 38,532.65               | 22,349                       | 22,180                        | 16,353                         | 10.50               | 1,557                    |
| 2002                       | 4,792.76                | 2,396                        | 2,378                         | 2,415                          | 12.50               | 193                      |
| 2003                       | 19,143.57               | 8,806                        | 8,740                         | 10,404                         | 13.50               | 771                      |
| 2004                       | 23,689.95               | 9,950                        | 9,875                         | 13,815                         | 14.50               | 953                      |
| 2005                       | 88,214.52               | 33,522                       | 33,269                        | 54,946                         | 15.50               | 3,545                    |
| 2006                       | 25,631.10               | 8,715                        | 8,649                         | 16,982                         | 16.50               | 1,029                    |
| 2007                       | 16,569.67               | 4,971                        | 4,933                         | 11,637                         | 17.50               | 665                      |
| 2008                       | 108,753.00              | 28,276                       | 28,063                        | 80,690                         | 18.50               | 4,362                    |
| 2009                       | 34,652.75               | 7,624                        | 7,566                         | 27,087                         | 19.50               | 1,389                    |
| 2010                       | 39,794.10               | 7,163                        | 7,109                         | 32,685                         | 20.50               | 1,594                    |
| 2011                       | 249,305.33              | 34,903                       | 34,639                        | 214,666                        | 21.50               | 9,984                    |
| 2012                       | 44,218.97               | 4,422                        | 4,389                         | 39,830                         | 22.50               | 1,770                    |
| 2013                       | 27,900.43               | 1,674                        | 1,661                         | 26,239                         | 23.50               | 1,117                    |
| 2014                       | 114,829.67              | 2,297                        | 2,280                         | 112,550                        | 24.50               | 4,594                    |
|                            | 1,861,899.07            | 1,001,199                    | 993,635                       | 868,264                        |                     | 74,933                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 4.02

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 30-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1985                       | 18,156.72               | 17,854                       | 17,161                        | 996                            | 0.50                | 996                      |
| 1986                       | 8,074.34                | 7,671                        | 7,373                         | 701                            | 1.50                | 467                      |
| 1987                       | 11,088.39               | 10,164                       | 9,770                         | 1,318                          | 2.50                | 527                      |
| 1988                       | 18,936.59               | 16,727                       | 16,078                        | 2,859                          | 3.50                | 817                      |
| 1989                       | 42,616.77               | 36,224                       | 34,818                        | 7,799                          | 4.50                | 1,733                    |
| 1990                       | 31,726.92               | 25,910                       | 24,905                        | 6,822                          | 5.50                | 1,240                    |
| 1991                       | 93,274.30               | 73,065                       | 70,229                        | 23,045                         | 6.50                | 3,545                    |
| 1992                       | 50,478.52               | 37,859                       | 36,390                        | 14,089                         | 7.50                | 1,879                    |
| 1993                       | 8,576.15                | 6,146                        | 5,907                         | 2,669                          | 8.50                | 314                      |
| 1994                       | 28,958.12               | 19,788                       | 19,020                        | 9,938                          | 9.50                | 1,046                    |
| 1995                       | 34,423.12               | 22,375                       | 21,507                        | 12,916                         | 10.50               | 1,230                    |
| 1996                       | 7,966.08                | 4,912                        | 4,721                         | 3,245                          | 11.50               | 282                      |
| 1997                       | 34,352.47               | 20,039                       | 19,261                        | 15,091                         | 12.50               | 1,207                    |
| 1998                       | 31,598.24               | 17,379                       | 16,705                        | 14,893                         | 13.50               | 1,103                    |
| 1999                       | 10,112.14               | 5,225                        | 5,022                         | 5,090                          | 14.50               | 351                      |
| 2001                       | 29,376.35               | 13,219                       | 12,706                        | 16,670                         | 16.50               | 1,010                    |
| 2002                       | 18,311.83               | 7,630                        | 7,334                         | 10,978                         | 17.50               | 627                      |
| 2003                       | 38,178.49               | 14,635                       | 14,067                        | 24,111                         | 18.50               | 1,303                    |
| 2004                       | 49,214.04               | 17,225                       | 16,557                        | 32,657                         | 19.50               | 1,675                    |
| 2006                       | 11,899.70               | 3,372                        | 3,241                         | 8,659                          | 21.50               | 403                      |
| 2007                       | 4,504.72                | 1,126                        | 1,082                         | 3,423                          | 22.50               | 152                      |
| 2008                       | 38,340.82               | 8,307                        | 7,985                         | 30,356                         | 23.50               | 1,292                    |
| 2009                       | 29,688.54               | 5,443                        | 5,232                         | 24,457                         | 24.50               | 998                      |
| 2010                       | 34,040.06               | 5,106                        | 4,908                         | 29,132                         | 25.50               | 1,142                    |
| 2011                       | 27,040.53               | 3,155                        | 3,033                         | 24,008                         | 26.50               | 906                      |
| 2012                       | 149,120.74              | 12,426                       | 11,944                        | 137,177                        | 27.50               | 4,988                    |
| 2013                       | 159,694.83              | 7,985                        | 7,675                         | 152,020                        | 28.50               | 5,334                    |
| 2014                       | 112,103.72              | 1,869                        | 1,796                         | 110,308                        | 29.50               | 3,739                    |
|                            | 1,131,853.24            | 422,836                      | 406,427                       | 725,426                        |                     | 40,306                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.56

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 17-S1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +10     |                         |                              |                               |                                |                     |                          |
| 1984                          | 1,816.64                | 1,547                        | 1,388                         | 247                            | 0.91                | 247                      |
| 1986                          | 6,229.57                | 5,138                        | 4,611                         | 996                            | 1.42                | 701                      |
| 1990                          | 908.25                  | 700                          | 628                           | 189                            | 2.45                | 77                       |
| 1991                          | 74,448.58               | 56,244                       | 50,476                        | 16,528                         | 2.73                | 6,054                    |
| 1992                          | 185.64                  | 137                          | 123                           | 44                             | 3.02                | 15                       |
| 1993                          | 3,049.07                | 2,208                        | 1,982                         | 762                            | 3.32                | 230                      |
| 1995                          | 56,417.54               | 38,948                       | 34,954                        | 15,822                         | 3.96                | 3,995                    |
| 2003                          | 247,042.91              | 123,856                      | 111,153                       | 111,186                        | 7.53                | 14,766                   |
| 2005                          | 32,468.57               | 14,147                       | 12,696                        | 16,526                         | 8.77                | 1,884                    |
| 2006                          | 22,440.78               | 8,958                        | 8,039                         | 12,158                         | 9.46                | 1,285                    |
| 2007                          | 5,498.25                | 1,979                        | 1,776                         | 3,172                          | 10.20               | 311                      |
| 2010                          | 719,101.01              | 164,464                      | 147,597                       | 499,594                        | 12.68               | 39,400                   |
| 2011                          | 144,145.79              | 26,023                       | 23,354                        | 106,377                        | 13.59               | 7,828                    |
| 2012                          | 102,982.58              | 13,412                       | 12,037                        | 80,647                         | 14.54               | 5,547                    |
| 2013                          | 6,521.40                | 514                          | 461                           | 5,408                          | 15.51               | 349                      |
| 2014                          | 136,248.58              | 3,606                        | 3,236                         | 119,388                        | 16.50               | 7,236                    |
|                               | 1,559,505.16            | 461,881                      | 414,511                       | 989,044                        |                     | 89,925                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 5.77

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 27-SQUARE  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0   |                         |                              |                               |                                |                     |                          |
| 1988  | 10,961.55               | 10,759                       | 10,007                        | 955                            | 0.50                | 955                      |
| 1989  | 63,908.75               | 60,358                       | 56,140                        | 7,769                          | 1.50                | 5,179                    |
| 1991  | 144,420.65              | 125,699                      | 116,916                       | 27,505                         | 3.50                | 7,859                    |
| 1992  | 20,342.10               | 16,952                       | 15,767                        | 4,575                          | 4.50                | 1,017                    |
| 1993  | 48,842.61               | 38,893                       | 36,175                        | 12,668                         | 5.50                | 2,303                    |
| 1994  | 59,416.79               | 45,113                       | 41,961                        | 17,456                         | 6.50                | 2,686                    |
| 1995  | 64,576.46               | 46,638                       | 43,379                        | 21,197                         | 7.50                | 2,826                    |
| 1996  | 9,674.28                | 6,629                        | 6,166                         | 3,508                          | 8.50                | 413                      |
| 1997  | 59,688.20               | 38,687                       | 35,984                        | 23,704                         | 9.50                | 2,495                    |
| 1998  | 108,281.31              | 66,172                       | 61,548                        | 46,733                         | 10.50               | 4,451                    |
| 1999  | 19,809.96               | 11,372                       | 10,577                        | 9,233                          | 11.50               | 803                      |
| 2000  | 27,771.35               | 14,914                       | 13,872                        | 13,899                         | 12.50               | 1,112                    |
| 2001  | 3,996.36                | 1,998                        | 1,858                         | 2,138                          | 13.50               | 158                      |
| 2002  | 16,417.08               | 7,600                        | 7,069                         | 9,348                          | 14.50               | 645                      |
| 2003  | 7,034.39                | 2,996                        | 2,787                         | 4,247                          | 15.50               | 274                      |
| 2004  | 484.00                  | 188                          | 175                           | 309                            | 16.50               | 19                       |
| 2006  | 3,569.20                | 1,124                        | 1,045                         | 2,524                          | 18.50               | 136                      |
| 2007  | 8,926.71                | 2,480                        | 2,307                         | 6,620                          | 19.50               | 339                      |
| 2008  | 277,407.24              | 66,783                       | 62,116                        | 215,291                        | 20.50               | 10,502                   |
| 2009  | 4,163,104.63            | 848,024                      | 788,768                       | 3,374,337                      | 21.50               | 156,946                  |
| 2010  | 182,744.25              | 30,458                       | 28,330                        | 154,414                        | 22.50               | 6,863                    |
| 2011  | 13,947.84               | 1,808                        | 1,682                         | 12,266                         | 23.50               | 522                      |
| 2012  | 149,902.84              | 13,880                       | 12,910                        | 136,993                        | 24.50               | 5,592                    |
| 2013  | 356,828.56              | 19,825                       | 18,440                        | 338,389                        | 25.50               | 13,270                   |
| 2014  | 3,420,913.27            | 63,355                       | 58,927                        | 3,361,986                      | 26.50               | 126,867                  |
|   | 9,242,970.38            | 1,542,705                    | 1,434,906                     | 7,808,064                      |                     | 354,232                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0 |                         |                              |                               |                                |                     | 3.83                     |

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1990   | 2,901.95                | 2,844                        | 2,767                         | 135                            | 0.50                | 135                      |
| 1991   | 8,635.00                | 8,117                        | 7,896                         | 739                            | 1.50                | 493                      |
| 1993   | 1,951.09                | 1,678                        | 1,632                         | 319                            | 3.50                | 91                       |
| 1995   | 4,957.19                | 3,867                        | 3,762                         | 1,195                          | 5.50                | 217                      |
| 1996   | 4,869.90                | 3,604                        | 3,506                         | 1,364                          | 6.50                | 210                      |
| 1998   | 841.26                  | 555                          | 540                           | 301                            | 8.50                | 35                       |
| 2006   | 2,687.29                | 914                          | 889                           | 1,798                          | 16.50               | 109                      |
| 2008   | 4,210.69                | 1,095                        | 1,065                         | 3,146                          | 18.50               | 170                      |
| 2010   | 5,574.09                | 1,003                        | 976                           | 4,598                          | 20.50               | 224                      |
| 2012   | 5,019.63                | 502                          | 488                           | 4,532                          | 22.50               | 201                      |
| 2013   | 9,205.50                | 552                          | 537                           | 8,668                          | 23.50               | 369                      |
|  | 50,853.59               | 24,731                       | 24,058                        | 26,796                         |                     | 2,254                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 11.9 4.43                |