

Exhibit No.:
Issue: Depreciation
Witness: John J. Spanos
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2012-0174
Date Testimony Prepared: October 8, 2012

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2012-0174

SURREBUTTAL TESTIMONY

OF

JOHN J. SPANOS

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
October 2010**

**SURREBUTTAL TESTIMONY
OF**

JOHN J. SPANOS

Case No. ER-2012-0174

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

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

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

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

6 **Q. Are you the same John J. Spanos who pre-filed Rebuttal Testimony in this matter?**

7 A. Yes, I am.

8 **Q. What is the purpose of your Surrebuttal Testimony?**

9 A. The purpose of this surrebuttal testimony is to address the rebuttal testimony of Arthur
10 W. Rice of the Regulatory Review Division Utility Services of the Missouri Public
11 Service Commission on final issues related to the approved implementation of general
12 plant amortization.

13 **Q. What are the key differences between your position and Mr. Rice's?**

14 A. Generally, the main issue is the continuation of approved general plant amortization
15 accounting practice which will drastically simplify the record keeping of a few accounts
16 that have a small asset value. However, this one issue has three components which need
17 to be addressed. These components are as follows:

- 18 • The appropriate unrecovered reserve amount which will be recovered separately
19 from standard rates.
- 20 • The many possible reasons why a reserve imbalance could occur.

- 1 • The methodology utilized for KCPL is commonly used by other utilities across
2 the United States.

3 **Q. Has Mr. Rice in his rebuttal testimony properly identified all the possible reasons**
4 **that regulatory depreciation reserves may become deficient?**

5 A. No. Mr. Rice has only identified the following three reasons as the only possible reasons
6 for reserve deficiency:

- 7 • The Company failing to properly record depreciation of plant still in service.
8 • The depreciation analyses or record of retirement history used for projections was
9 in some way defective.
10 • Unexpected events occurred resulting in retirements earlier than forecast.

11 **Q. What other reasons are appropriate or even more common than those identified by**
12 **Mr. Rice?**

13 A. Mr. Rice identified three reasons as the only possible reasons; however, there are actually
14 several other reasons which are more common. Some of the other primary reasons are as
15 follows:

- 16 • The life characteristics of the assets have changed.
17 • The types of assets within an account are different. Thus, an asset class is not
18 perfectly homogeneous.
19 • The changes in cost of removal or gross salvage as a percentage of the associated
20 retirement.
21 • Each asset within an account has a unique service life yet there is only one life for
22 all assets. Thus there is dispersion.

1 **Q. Please explain how non-homogeneous asset classes result in the same life**
2 **characteristics but produce a reserve imbalance.**

3 A. I will use an account with 10 units. There are eight of the units with a value of \$1,000
4 and two of the units with a value of \$4,000. In Scenario 1, each asset survives for 10
5 years so the average life is clearly 10 years with a rate of 10%. In Scenario 2, the eight
6 units with a value of \$1,000 have an eight year life and the two units with a value of
7 \$4,000 have a 16-year life. The dollar weighted average life in Scenario 2 is also 10
8 years with a 10% rate. In Scenario 1, the reserve after 10 years is perfectly aligned with
9 the recovery, as after 10 years the reserve and plant are equal and no reserve imbalance
10 exists. In Scenario 2, after year 10 the eight units with an eight year life were under
11 recovered by 20% when retired. The remaining two units which will last 16 years or an
12 additional 6 years from year 10 have already been fully recovered but will continue to
13 accrue at 10% for the next six years. The chart below shows the recovery pattern of both
14 scenarios which illustrates how assets with the same average life can produce different
15 recovery patterns.

Year	Scenario 1			Scenario 2		
	Original Cost	Annual Accrual	Book Reserve	Original Cost	Annual Accrual	Book Reserve
1	16,000	1,600	1,600	16,000	1,600	1,600
2	16,000	1,600	3,200	16,000	1,600	3,200
3	16,000	1,600	4,800	16,000	1,600	4,800
4	16,000	1,600	6,400	16,000	1,600	6,400
5	16,000	1,600	8,000	16,000	1,600	8,000
6	16,000	1,600	9,600	16,000	1,600	9,600
7	16,000	1,600	11,200	16,000	1,600	11,200
8	16,000	1,600	12,800	16,000	1,600	12,800
9	16,000	1,600	14,400	8,000	800	5,600*
10	16,000	1,600	16,000	8,000	800	6,400
11				8,000	800	7,200
12				8,000	800	8,000
13				8,000	800	8,800
14				8,000	800	9,600
15				8,000	800	10,400
16				8,000	800	11,200

1 * Reflects \$8,000 retirement at beginning of year 9.

2 **Q. How can cost of removal or gross salvage produce a reserve imbalance?**

3 A. Cost of removal and gross salvage are components of the reserve. Cost of removal and
4 gross salvage components combined are referred to as net salvage. If the net salvage
5 estimate for the account is 10%, then any asset when retired does not achieve a 10% net
6 salvage percent of the asset retired, then there is a reserve imbalance. The net salvage
7 percent is an estimate, so almost every retirement will produce an imbalance in the
8 reserve.

9 **Q. Do many asset classes have retirement dispersion and variable net salvage costs per
10 retirement?**

11 A. Absolutely. This is the basis of group depreciation and the imperfect recovery of
12 estimates.

1 **Q. Can you illustrate how the life characteristics of an account can change?**

2 A. Yes. I will illustrate the life characteristic changes that have occurred within Account
3 397.00, Communication Equipment. The assets in this account have evolved from
4 telephone equipment, microwave equipment, cables, radios, batteries, towers, etc. to the
5 more technologically advanced assets such as SCADA, cellular phones, microprocessors,
6 etc. Therefore the majority of the dollars in this account are replaced over a 10-15 year
7 period of time and the most dominant force of retirement is technological change or
8 obsolescence.

9 **Q. Do any of these issues exist when general plant amortization is utilized?**

10 A. No. Once the reserve is aligned with the new accounting practice, there is no reason a
11 reserve imbalance will occur nor will any of the issues Mr. Rice addresses exist.

12 **Q. Is there any reason to conduct physical inventories if general plant amortization is
13 utilized?**

14 A. No. Physical inventories are extremely time consuming and costly for the Company with
15 very little benefit. The amount of time and cost expended to conduct the physical
16 inventory would not be justified when general plant amortization eliminates the need for
17 these activities and insures a full and constant recovery pattern.

18 **Q. Do you agree with Mr. Rice's Unrecovered Reserve for General Plant of \$12
19 million?**

20 A. No. The \$12 million does not properly establish the reserve for the assets still in service
21 based on the theoretical reserve.

1 **Q. Can you discuss reasons why Mr. Rice's \$12M unrecovered reserve amount is**
2 **inaccurate?**

3 A. Yes. There are two primary flaws in Mr. Rice's calculation that established the \$12M
4 unrecovered reserve amount. First, Mr. Rice establishes his theoretical reserve amount
5 for each vintage based on general plant amortization which sets all vintages older than the
6 amortization period to be equal to the original cost. Second, Mr. Rice assumes all assets
7 within a vintage are placed in service at the beginning of the year which overstates the
8 theoretical reserve as well. Therefore, both of these calculation assumptions overstate the
9 theoretical reserve and in turn increase his unrecovered reserve amount to \$12M.

10 **Q. Have you conducted a calculation that more appropriately establishes the**
11 **unrecovered reserve amount as of December 31, 2011?**

12 A. Yes. The calculation as of December 31, 2011 sets forth an unrecovered reserve amount
13 for general plant amortized accounts to be \$10,863,678. This amount is based on the
14 approved life estimates in the most recent Case No. ER-2010-0355. The summarized
15 results and detailed calculations are set forth in Appendix A of this testimony. Based on
16 the agreed upon amortization periods from Case No. ER-2010-0355, the assets are
17 segregated into two groups per account.

18 The first group are assets that are older than the amortization period which are
19 categorized as fully accrued. These assets will be retired at year's end so the book
20 reserve should be set equal to the original cost of the asset to insure full recovery, no
21 more, no less.

22 The second group are assets that are within the amortization period which need to
23 be recovered equally for each year the asset is in service. This requires the book reserve

1 to be set at the level which insures full recovery of each vintage while still on the books.
2 Thus, an asset that is 10 years old should be 50% recovered if the amortization period is
3 20 years.

4 **Q. How should the unrecovered reserve be treated?**

5 A. Once the book reserve for the two groups within an account have been established to
6 insure a constant recovery based on the amortization period, the remaining reserve or
7 reserve deficiency that has been recorded historically in the accumulated reserve account
8 for the asset class is then separately recovered over a reasonable period of time. In
9 Appendix A, I have established 10 years for the unrecovered reserve as that is a
10 reasonable and common representation of time to recover this change of accounting
11 practice. As shown in Appendix A the total unrecovered amount of \$ 10,863,678 would
12 be recovered at an annual amount of \$ 1,086,368 over a ten year period.

13 **Q. Has the methodology been utilized and adopted by other utilities in other**
14 **jurisdictions?**

15 A. Yes. General Plant amortization has been utilized for 20 years by some utilities and the
16 unrecovered reserve amount for amortized accounts has been implemented over the last
17 5-7 years. The added implementation of the separate reserve adjustment was included to
18 insure full recovery and a depreciation rate by account that is consistent with the
19 amortization period.

20 **Q. While Appendix A is the preferred methodology, is there another alternative which**
21 **is an improvement over Mr. Rice's methodology?**

22 A. There is another widely used practice by many utilities which includes general plant
23 amortization but does not require an unrecovered reserve adjustment. This calculation is

1 set forth in Appendix B. This methodology segregates the assets into two groups. The
2 first group are the assets which are older than the amortization period and have a reserve
3 equal to the original cost since these assets are scheduled to be retired at year's end. The
4 second group are all remaining assets which have an age within the amortization period.
5 The remaining reserve for the account is allocated to the asset level based on age. Based
6 on these factors, the remaining life depreciation rate is calculated based on the plant to
7 reserve rates in order to achieve full recovery, no more, no less.

8 **Q. Why have you not utilized this methodology as your primary recommendation for**
9 **general plant amortization?**

10 A. Although this methodology eliminates the need for a special unrecovered reserve
11 amortization it does require a more frequent depreciation update because the rates are not
12 consistent with the amortization period.

13 **Q. Is the alternative methodology still a major improvement over Mr. Rice's**
14 **methodology?**

15 A. Absolutely. The methodology utilized in Appendix B is designed to rationally and
16 systematically recover all of the remaining investment over the remaining life. Mr.
17 Rice's methodology is a random reserve adjustment that will require additional
18 adjustments over time.

19 **Q. Are there any other significant differences between your two methods and the**
20 **method proposed by Mr. Rice?**

21 A. Yes. The most significant difference is that my methods are designed to correct the
22 reserve deficiency once, without the need to readdress this issue again. In Mr. Rice's
23 approach, a review of the reserve imbalance will need to be conducted during each case.

1 This would create a lot of unnecessary effort especially when Mr. Rice's method does not
2 uniformly improve the reserve deficiency over time.

3 **Q. Is Mr. Rice accurate in his assessment of making two separate reserve adjustments**
4 **that total \$6,483,406?**

5 A. No. First, there is no justification for transferring \$1,639,402 of reserve from
6 transmission plant to general plant. There was no plant transferred from transmission to
7 general plant. This is only being recommended by Staff because the whole life
8 depreciation methodology has no checks and balances to realign the reserve to the
9 appropriate level through proper recovery techniques of the related assets. The remaining
10 life methodology does realign over time and it is done based on the recovery pattern of
11 the assets in the proper function.

12 The remaining reserve adjustment amount of \$4,844,004, Mr. Rice attributed to
13 the former Aquila consolidations and relocations. First of all, sales or consolidations
14 such as what has occurred for KCPL over the years is a force of retirement that needs to
15 be considered in establishing the proper life characteristic for general plant. Second, this
16 supports the fact that the depreciation rates for each account were too low for the
17 respective account and the remaining life method was not in utilized to recover over time.
18 Finally, this would not be an issue in the recovery practices if amortization accounting
19 was in place.

20 **Q. Are there additional reasons why Mr. Rice's methodology is incorrect and should**
21 **not be accepted?**

22 A. Yes. Mr. Rice's proposal associated the Aquila consolidations and relocations offers the
23 Company no ability to recover the costs he has identified. Company witness Mr. Ives

1 provided in his rebuttal testimony reasons why Mr. Rice's proposed methodology
2 should not be accepted.

3 **Q. Does that conclude your testimony?**

4 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Kansas City Power & Light)
Company's Request for Authority to Implement) Case No. ER-2012-0174
A General Rate Increase for Electric Service)

AFFIDAVIT OF JOHN J. SPANOS

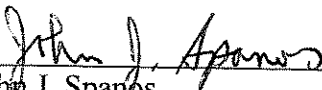
COMMONWEALTH OF PENNSYLVANIA)
) ss
COUNTY OF CUMBERLAND)

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

1. My name is John J. Spanos. I am employed by Gannett Fleming as Senior Vice President of the Valuation and Rate Division. My services have been retained by Kansas City Power & Light Company.

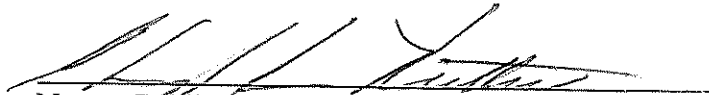
2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Kansas City Power & Light Company consisting of ten (10) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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



John J. Spanos

Subscribed and sworn before me this 25th day of September, 2012.



Notary Public

My commission expires: February 20, 2015

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Cheryl Ann Rutter, Notary Public
East Pennsboro Twp., Cumberland County
My Commission Expires Feb. 20, 2015
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

APPENDIX A

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2011

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ANNUAL AMOUNT (7)	ACCUMULATED RATE (8)=(7)/(4)	
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	45-R1	(15)	38,468,328.28	11,985,721	32,252,857	896,315	2.33	36.0
391.00	OFFICE FURNITURE & EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL OFFICE FURNITURE & EQUIPMENT	20-SQ * *	0 0	1,886,973.75 5,093,080.71 6,980,054.46	1,886,974 1,985,000 3,851,974	3,128,081 3,128,081	0 254,849 254,849	- 5.00	- 12.3
391.01	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK	20-SQ	0	2,123,644.28	843,000	1,280,644	106,190	5.00	12.1
391.02	COMPUTER EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL COMPUTER EQUIPMENT	8-SQ * *	0 0	161,401.92 2,182,514.50 2,343,916.42	161,402 412,000 573,402	1,770,514 1,770,514	0 272,864 272,864	- 12.50	- 6.5
392.00	TRANSPORTATION EQUIPMENT AUTOS LIGHT TRUCKS HEAVY TRUCKS TRACTORS TRAILERS TOTAL TRANSPORTATION EQUIPMENT	7-R2 8-R0.5 10-S1.5 12-S0 20-S1.5	25 25 25 25 25	922,665.75 4,670,498.48 16,741,921.17 368,413.49 987,681.20 23,691,180.09	244,754 872,550 2,426,546 136,097 409,305 4,089,252	447,245 2,630,324 10,129,895 140,213 331,456 13,679,133	73,857 511,628 1,664,986 19,267 21,213 2,290,961	8.00 10.95 9.95 7.3 2.15 9.67	6.1 5.1 6.1 7.3 15.6 6.0
393.00	STORES EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL STORES EQUIPMENT	25-SQ * *	0 0	98,183.65 448,259.56 546,443.21	98,184 185,100 283,284	263,160 263,160	0 17,938 17,938	- 4.00	- 14.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT	30-SQ * *	0 0	420,141.25 2,396,433.44 2,816,574.69	420,141 812,000 1,232,141	0 1,584,433 1,584,433	0 79,833 79,833	- 3.33	- 19.8
395.00	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL LABORATORY EQUIPMENT	30-SQ * *	0 0	172,985.16 3,231,139.90 3,404,125.06	172,985 1,394,000 1,566,985	0 1,837,140 1,837,140	0 107,530 107,530	- 3.33	- 17.1
396.00	POWER OPERATED EQUIPMENT	13-L2	15	13,072,978.27	2,544,388	8,567,644	926,049	7.08	9.3
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL COMMUNICATION EQUIPMENT	35-SQ * *	0 0	558,368.25 55,563,264.62 56,121,632.87	558,368 16,350,000 16,908,368	39,213,265 39,213,265	0 1,589,975 1,589,975	- 2.86	- 24.7

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
398.00	MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL MISCELLANEOUS EQUIPMENT	0 30-SQ	20,184.38 244,921.90 265,106.28	20,184 71,800 91,984	0 173,122 173,122	0 8,151 8,151	- 3.33	- 21.2
	TOTAL DEPRECIABLE PLANT		149,833,983.91	43,970,499	103,749,993	6,550,655	4.37	15.8
	UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS							
391.00	OFFICE FURNITURE AND EQUIPMENT			(221,054)		22,105 **		
391.01	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK			64,739		(6,474) **		
391.02	COMPUTER EQUIPMENT			(304,897)		30,480 **		
393.00	STORES EQUIPMENT			37,578		(3,758) **		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			(15,422)		1,542 **		
395.00	LABORATORY EQUIPMENT			155,429		(15,543) **		
397.00	COMMUNICATION EQUIPMENT			(10,547,544)		1,054,754 **		
398.00	MISCELLANEOUS EQUIPMENT			(32,507)		3,251 **		
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS			(10,863,678)		1,086,368		
	TOTAL GENERAL PLANT		149,833,983.91	33,106,821	103,749,993	7,637,023		

* ACCOUNTS USING AMORTIZATION ACCOUNTING

** 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1923	156.75	178	180			
1928	16.29	18	19			
1931	48.08	51	55			
1934	18.91	20	22			
1937	284.43	290	327			
1948	108.18	100	121	3	8.72	
1954	115.76	101	122	11	11.01	1
1956	326,752.47	277,063	334,356	41,409	11.82	3,503
1957	2,165.77	1,813	2,188	303	12.24	25
1959	2,456,985.37	2,003,614	2,417,933	407,600	13.09	31,138
1961	3,506.63	2,782	3,357	676	13.96	48
1962	886.92	693	836	184	14.41	13
1963	18,170.04	13,991	16,884	4,012	14.87	270
1964	155,573.91	117,961	142,354	36,556	15.33	2,385
1965	3,581.92	2,672	3,225	894	15.81	57
1968	5,706.78	4,046	4,883	1,680	17.26	97
1969	17,914.41	12,466	15,044	5,558	17.77	313
1970	4,189.53	2,862	3,454	1,364	18.27	75
1971	22,596.24	15,135	18,265	7,721	18.79	411
1972	9,447.43	6,200	7,482	3,383	19.32	175
1973	18,838.95	12,108	14,612	7,053	19.85	355
1974	7,985.58	5,022	6,060	3,123	20.39	153
1975	221,180.31	136,053	164,187	90,170	20.93	4,308
1976	20,661.44	12,414	14,981	8,780	21.49	409
1977	29,446.05	17,270	20,841	13,022	22.05	591
1979	13,212.42	7,361	8,883	6,311	23.20	272
1980	43,675.37	23,673	28,568	21,659	23.79	910
1981	134,586.85	70,921	85,586	69,189	24.38	2,838
1982	461,450.00	236,089	284,909	245,758	24.98	9,838
1984	17,522.81	8,419	10,160	9,991	26.20	381
1985	61,071.90	28,374	34,241	35,992	26.82	1,342
1986	63,210.35	28,350	34,212	38,480	27.45	1,402
1987	20,189.47	8,725	10,529	12,689	28.09	452
1988	110,377.96	45,894	55,384	71,551	28.73	2,490
1989	254,954.22	101,836	122,894	170,303	29.37	5,799
1990	473,137.63	181,128	218,583	325,525	30.02	10,844
1991	240,863.96	88,145	106,372	170,622	30.68	5,561
1992	6,744,627.96	2,354,509	2,841,388	4,914,934	31.34	156,826
1993	3,245,414.98	1,078,203	1,301,160	2,431,067	32.00	75,971
1994	4,066,519.10	1,281,360	1,546,328	3,130,169	32.67	95,812
1995	126,047.75	37,527	45,287	99,668	33.35	2,989
1996	722,406.54	202,707	244,624	586,144	34.02	17,229
1997	217,168.72	57,164	68,985	180,759	34.70	5,209
1998	5,189.12	1,274	1,537	4,430	35.39	125

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1999	12,222.24	2,789	3,366	10,690	36.07	296
2000	195,412.20	41,149	49,658	175,066	36.76	4,762
2001	44,696.20	8,613	10,394	41,007	37.46	1,095
2002	352,289.08	61,669	74,421	330,711	38.15	8,669
2003	23,594.06	3,702	4,468	22,665	38.86	583
2004	5,123,795.38	712,328	859,627	5,032,738	39.56	127,218
2005	168,946.75	20,422	24,645	169,644	40.27	4,213
2006	575,926.15	59,019	71,223	591,092	40.99	14,420
2007	1,907,621.95	160,386	193,552	2,000,213	41.71	47,955
2008	3,652,481.36	239,882	289,486	3,910,868	42.43	92,172
2009	629,192.58	29,587	35,705	687,866	43.16	15,938
2010	2,880,776.68	81,729	98,630	3,214,263	43.89	73,235
2011	2,553,408.39	24,137	29,128	2,907,292	44.63	65,142
	38,468,328.28	9,931,994	11,985,721	32,252,857		896,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.0	2.33

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1976	12,356.76	12,357	12,357			
1977	2,452.33	2,452	2,452			
1978	3,016.74	3,017	3,017			
1979	11,656.14	11,656	11,656			
1980	24,508.00	24,508	24,508			
1981	3,766.87	3,767	3,767			
1982	20,389.78	20,390	20,390			
1983	22,635.68	22,636	22,636			
1984	124,480.76	124,481	124,481			
1985	80,493.71	80,494	80,494			
1986	60,814.84	60,815	60,815			
1987	6,176.71	6,177	6,177			
1988	13,452.53	13,453	13,453			
1989	96,291.75	96,292	96,292			
1990	20,815.10	20,815	20,815			
1991	1,383,666.05	1,383,666	1,383,666			
	1,886,973.75	1,886,976	1,886,974			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	727,245.80	709,065	695,116	32,130	0.50	32,130
1993	97,580.09	90,262	88,486	9,094	1.50	6,063
1994	157,706.47	137,993	135,278	22,428	2.50	8,971
1995	67,803.14	55,938	54,838	12,966	3.50	3,705
1996	53,109.68	41,160	40,350	12,759	4.50	2,835
1999	26,885.92	16,804	16,473	10,412	7.50	1,388
2000	511,863.69	294,322	288,532	223,332	8.50	26,274
2001	105,427.49	55,349	54,260	51,167	9.50	5,386
2002	299,687.60	142,352	139,552	160,136	10.50	15,251
2003	11,735.89	4,988	4,890	6,846	11.50	595
2004	5,152.27	1,932	1,894	3,258	12.50	261
2005	118,769.21	38,600	37,841	80,929	13.50	5,995
2006	244,371.90	67,202	65,880	178,492	14.50	12,310
2007	47,780.98	10,751	10,540	37,241	15.50	2,403
2008	351,525.06	61,517	60,307	291,218	16.50	17,650

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	2,135,081.55	266,885	261,635	1,873,447	17.50	107,054
2010	120,559.45	9,042	8,864	111,695	18.50	6,038
2011	10,794.52	270	265	10,530	19.50	540
	5,093,080.71	2,004,432	1,965,000	3,128,081		254,849
	6,980,054.46	3,891,408	3,851,974	3,128,081		254,849
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.3	3.65

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	102,619.39	79,530	79,523	23,096	4.50	5,132
1997	254,246.71	184,329	184,313	69,934	5.50	12,715
1998	113,034.45	76,298	76,291	36,743	6.50	5,653
1999	18,106.83	11,317	11,316	6,791	7.50	905
2000	199,994.18	114,997	114,987	85,007	8.50	10,001
2001	116,175.64	60,992	60,987	55,189	9.50	5,809
2002	126,150.67	59,922	59,917	66,234	10.50	6,308
2003	140,640.27	59,772	59,767	80,873	11.50	7,032
2004	137,972.71	51,740	51,735	86,238	12.50	6,899
2005	163,220.13	53,047	53,042	110,178	13.50	8,161
2006	21,377.63	5,879	5,878	15,500	14.50	1,069
2007	98,156.83	22,085	22,083	76,074	15.50	4,908
2008	201,158.03	35,203	35,200	165,958	16.50	10,058
2009	102,350.37	12,794	12,793	89,557	17.50	5,118
2010	139,154.09	10,437	10,436	128,718	18.50	6,958
2011	189,286.35	4,732	4,732	184,554	19.50	9,464
	2,123,644.28	843,074	843,000	1,280,644		106,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 5.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2000	136,087.97	136,088	136,088			
2003	25,313.95	25,314	25,314			
	161,401.92	161,402	161,402			
AMORTIZED						
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,117.97	3,861	3,844	274	0.50	274
2007	7,977.43	4,487	4,467	3,511	3.50	1,003
2009	129,247.83	40,390	40,209	89,039	5.50	16,189
2010	1,900,365.89	356,319	354,720	1,545,646	6.50	237,792
2011	140,805.38	8,800	8,761	132,045	7.50	17,606
	2,182,514.50	413,857	412,000	1,770,514		272,864
	2,343,916.42	575,259	573,402	1,770,514		272,864
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	11.64

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-R2						
NET SALVAGE PERCENT.. +25						
2004	101,431.95	57,490	76,074			
2005	135,189.76	69,816	93,027	8,365	2.18	3,837
2006	9,604.71	4,384	5,841	1,363	2.74	497
2009	31,240.59	7,163	9,544	13,886	4.86	2,857
2010	151,484.75	21,424	28,547	85,067	5.68	14,977
2011	493,713.99	23,806	31,721	338,564	6.55	51,689
	922,665.75	184,083	244,754	447,245		73,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	8.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-R0.5						
NET SALVAGE PERCENT.. +25						
2004	831,387.07	335,153	243,609	379,931	3.70	102,684
2005	909,792.61	323,261	234,965	447,379	4.21	106,266
2006	882,674.23	269,767	196,083	465,923	4.74	98,296
2007	467,108.46	118,237	85,942	264,389	5.30	49,885
2008	287,642.17	57,169	41,554	174,178	5.88	29,622
2009	110,761.11	15,783	11,472	71,599	6.48	11,049
2010	817,341.13	70,496	51,240	561,766	7.08	79,345
2011	363,791.70	10,573	7,685	265,159	7.69	34,481
	4,670,498.48	1,200,439	872,550	2,630,324		511,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 10.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S1.5						
NET SALVAGE PERCENT.. +25						
1987	82,341.44	61,756	61,756			
2004	5,067,828.05	2,272,921	1,225,411	2,575,460	4.02	640,662
2005	279,261.61	113,520	61,203	148,243	4.58	32,367
2006	1,954,605.77	700,726	377,785	1,088,169	5.22	208,461
2007	332,145.06	101,387	54,661	194,448	5.93	32,791
2008	2,183,001.83	537,018	289,525	1,347,726	6.72	200,554
2009	1,498,929.76	270,932	146,069	978,128	7.59	128,871
2010	2,576,483.80	285,990	154,187	1,778,176	8.52	208,706
2011	2,767,323.85	103,775	55,949	2,019,544	9.50	212,584
	16,741,921.17	4,448,025	2,426,546	10,129,895		1,664,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 9.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0						
NET SALVAGE PERCENT.. +25						
2004	259,708.82	82,134	102,453	92,329	6.94	13,304
2006	108,704.67	26,972	33,644	47,885	8.03	5,963
	368,413.49	109,106	136,097	140,213		19,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 5.23

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. +25						
1934	25.58	19	19			
1947	1,072.20	804	804			
1951	352.34	264	264			
1963	609.31	457	457			
1964	995.97	747	747			
1969	7,001.43	5,251	5,251			
1970	335.68	252	252			
1973	1,398.07	1,028	1,049			
1976	251.15	177	188			
1978	806.54	554	605			
1984	58,603.09	36,810	43,952			
1986	2,119.60	1,284	1,590			
1987	5,959.15	3,542	4,469			
1988	2,519.19	1,467	1,889			
1990	9,843.29	5,474	7,382			
1991	15,069.25	8,166	11,302			
1992	16,123.74	8,495	12,093			
1993	9,754.29	4,986	7,316			
1994	3,495.18	1,729	2,621			
2003	11,099.25	3,226	6,150	2,174	12.25	177
2004	445,174.59	116,191	221,514	112,367	13.04	8,617
2005	48,011.70	11,037	21,042	14,967	13.87	1,079
2006	41,244.02	8,135	15,509	15,424	14.74	1,046
2007	28,361.51	4,637	8,840	12,431	15.64	795
2008	42,977.12	5,528	10,539	21,694	16.57	1,309
2009	6,566.28	608	1,159	3,766	17.53	215
2010	199,982.17	11,174	21,303	128,684	18.51	6,952
2011	27,929.51	524	999	19,948	19.50	1,023
	987,681.20	242,566	409,305	331,456		21,213
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.15						

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1967	3,866.74	3,867	3,867			
1969	2,042.00	2,042	2,042			
1970	1,313.49	1,313	1,313			
1971	2,371.22	2,371	2,371			
1972	3,702.05	3,702	3,702			
1973	424.44	424	424			
1974	1,550.76	1,551	1,551			
1975	3,659.11	3,659	3,659			
1976	1,638.33	1,638	1,638			
1977	9,109.14	9,109	9,109			
1978	12,753.75	12,754	12,754			
1979	562.73	563	563			
1980	2,212.79	2,213	2,213			
1981	3,254.30	3,254	3,254			
1982	16,795.21	16,795	16,795			
1983	20,788.88	20,789	20,789			
1984	3,903.47	3,903	3,903			
1985	6,864.05	6,864	6,864			
1986	1,371.19	1,371	1,372			
	98,183.65	98,182	98,184			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	4,688.90	4,595	4,581	108	0.50	108
1988	1,651.90	1,553	1,548	104	1.50	69
1989	20,100.12	18,090	18,036	2,064	2.50	826
1990	6,729.86	5,788	5,771	959	3.50	274
1991	13,422.45	11,006	10,973	2,449	4.50	544
1992	9,207.78	7,182	7,161	2,047	5.50	372
1993	60,653.97	44,884	44,751	15,903	6.50	2,447
1994	47,011.00	32,908	32,811	14,200	7.50	1,893
1995	2,332.29	1,539	1,534	798	8.50	94
1996	1,253.82	777	775	479	9.50	50
1997	7,536.01	4,371	4,358	3,178	10.50	303
1998	4,928.94	2,662	2,654	2,275	11.50	198
1999	15,420.82	7,710	7,687	7,734	12.50	619
2000	15,323.27	7,049	7,028	8,295	13.50	614
2001	1,261.34	530	528	733	14.50	51
2002	10,653.15	4,048	4,036	6,617	15.50	427

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,285.09	2,817	2,809	5,476	16.50	332
2004	4,013.56	1,204	1,200	2,813	17.50	161
2005	2,366.69	615	613	1,754	18.50	95
2006	8,640.39	1,901	1,895	6,745	19.50	346
2008	169,716.54	23,760	23,690	146,027	21.50	6,792
2011	33,061.67	661	659	32,403	24.50	1,323
	448,259.56	185,650	185,100	263,160		17,938
	546,443.21	283,832	283,284	263,160		17,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.7 3.28

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1901	2,448.66	2,449	2,449			
1956	18,047.79	18,048	18,048			
1957	3,777.45	3,777	3,777			
1958	951.80	952	952			
1959	78,341.41	78,341	78,341			
1960	7,317.83	7,318	7,318			
1961	4,072.76	4,073	4,073			
1962	4,429.31	4,429	4,429			
1963	23,687.18	23,687	23,687			
1964	6,187.68	6,188	6,188			
1965	36,993.93	36,994	36,994			
1966	11,535.79	11,536	11,536			
1967	6,027.24	6,027	6,027			
1968	6,868.87	6,869	6,869			
1969	20,840.66	20,841	20,841			
1970	37,836.37	37,836	37,836			
1971	20,685.70	20,686	20,686			
1972	13,188.02	13,188	13,188			
1973	11,677.67	11,678	11,678			
1974	6,220.85	6,221	6,221			
1975	3,420.59	3,421	3,421			
1976	16,898.75	16,899	16,899			
1977	13,909.12	13,909	13,909			
1978	11,328.68	11,329	11,329			
1979	19,777.64	19,778	19,778			
1980	15,285.15	15,285	15,285			
1981	18,384.35	18,384	18,384			
	420,141.25	420,143	420,141			

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1982	23,053.90	22,670	22,609	445	0.50	445
1983	15,617.52	14,837	14,797	820	1.50	547
1984	59,317.45	54,375	54,229	5,088	2.50	2,035
1985	34,567.12	30,534	30,452	4,115	3.50	1,176
1986	23,476.10	19,955	19,901	3,575	4.50	794
1987	30,916.05	25,248	25,180	5,736	5.50	1,043
1988	57,759.13	45,244	45,123	12,637	6.50	1,944
1989	54,562.52	40,922	40,812	13,750	7.50	1,833

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	67,487.54	48,366	48,236	19,251	8.50	2,265
1991	53,841.32	36,791	36,692	17,149	9.50	1,805
1992	47,162.95	30,656	30,574	16,589	10.50	1,580
1993	160,903.74	99,225	98,959	61,945	11.50	5,387
1994	134,891.39	78,686	78,475	56,417	12.50	4,513
1995	60,925.19	33,509	33,419	27,506	13.50	2,037
1996	29,409.05	15,195	15,154	14,255	14.50	983
1997	28,036.61	13,551	13,515	14,522	15.50	937
1998	39,268.65	17,671	17,624	21,645	16.50	1,312
1999	20,602.18	8,584	8,561	12,041	17.50	688
2000	64,800.87	24,840	24,773	40,028	18.50	2,164
2001	36,022.30	12,608	12,574	23,448	19.50	1,202
2002	46,817.68	14,826	14,786	32,031	20.50	1,562
2003	33,093.51	9,376	9,351	23,743	21.50	1,104
2004	50,330.69	12,583	12,549	37,781	22.50	1,679
2005	86,270.43	18,692	18,642	67,629	23.50	2,878
2006	132,747.95	24,337	24,272	108,476	24.50	4,428
2007	88,810.94	13,322	13,286	75,525	25.50	2,962
2008	133,234.67	15,544	15,502	117,732	26.50	4,443
2009	225,297.28	18,774	18,724	206,574	27.50	7,512
2010	119,281.13	5,964	5,948	113,333	28.50	3,977
2011	437,927.58	7,300	7,280	430,647	29.50	14,598
	2,396,433.44	814,185	812,000	1,584,433		79,833
	2,816,574.69	1,234,328	1,232,141	1,584,433		79,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 2.83

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1965	2,476.73	2,477	2,477			
1966	7,552.40	7,552	7,552			
1967	5,274.79	5,275	5,275			
1968	2,870.32	2,870	2,870			
1969	8,111.34	8,111	8,111			
1970	10,557.06	10,557	10,557			
1971	9,452.54	9,453	9,453			
1972	6,541.47	6,541	6,541			
1973	24,881.09	24,881	24,881			
1974	2,320.25	2,320	2,320			
1975	8,755.54	8,756	8,756			
1976	21,693.89	21,694	21,694			
1977	36,844.29	36,844	36,844			
1978	3,050.95	3,051	3,051			
1979	5,186.50	5,186	5,186			
1980	4,816.44	4,816	4,816			
1981	12,599.56	12,600	12,599			
	172,985.16	172,984	172,985			

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1982	25,225.43	24,805	24,776	450	0.50	450
1983	73,676.93	69,993	69,910	3,767	1.50	2,511
1984	53,606.09	49,139	49,081	4,525	2.50	1,810
1985	39,448.17	34,846	34,805	4,644	3.50	1,327
1986	41,045.34	34,889	34,848	6,198	4.50	1,377
1987	29,126.99	23,787	23,759	5,368	5.50	976
1988	31,859.39	24,956	24,926	6,933	6.50	1,067
1989	82,410.98	61,808	61,735	20,676	7.50	2,757
1990	109,278.89	78,317	78,224	31,055	8.50	3,654
1991	142,636.05	97,467	97,351	45,285	9.50	4,767
1992	253,875.84	165,019	164,823	89,053	10.50	8,481
1993	267,804.03	165,147	164,951	102,853	11.50	8,944
1994	85,272.91	49,742	49,683	35,590	12.50	2,847
1995	122,311.35	67,271	67,191	55,120	13.50	4,083
1996	117,434.14	60,675	60,603	56,831	14.50	3,919
1997	83,838.72	40,522	40,474	43,365	15.50	2,798
1998	172,140.69	77,463	77,371	94,770	16.50	5,744
1999	45,337.87	18,891	18,869	26,469	17.50	1,513

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	122,829.46	47,084	47,028	75,801	18.50	4,097
2001	86,218.82	30,177	30,141	56,078	19.50	2,876
2002	25,347.01	8,027	8,017	17,330	20.50	845
2003	127,568.46	36,144	36,101	91,467	21.50	4,254
2004	129,460.48	32,365	32,327	97,134	22.50	4,317
2005	43,738.02	9,477	9,466	34,272	23.50	1,458
2006	132,792.85	24,345	24,316	108,477	24.50	4,428
2007	46,921.81	7,038	7,030	39,892	25.50	1,564
2008	223,778.15	26,108	26,077	197,701	26.50	7,460
2009	259,362.75	21,613	21,587	237,775	27.50	8,646
2010	127,827.05	6,391	6,383	121,444	28.50	4,261
2011	128,965.23	2,150	2,147	126,818	29.50	4,299
	3,231,139.90	1,395,656	1,394,000	1,837,140		107,530
	3,404,125.06	1,568,640	1,566,985	1,837,140		107,530
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.1	3.16

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1953	6,696.10	5,692	5,692			
1963	9,709.56	8,253	8,253			
1964	1,018.79	866	866			
1965	4,787.12	4,069	4,069			
1966	4,316.22	3,669	3,669			
1967	1,619.46	1,377	1,377			
1970	1,651.77	1,404	1,404			
1973	4,874.55	4,143	4,143			
1974	758.43	645	645			
1976	3,338.94	2,770	2,264	574	0.31	574
1978	4,026.34	3,257	2,662	760	0.63	760
1979	1,410.95	1,125	919	280	0.81	280
1980	2,202.37	1,731	1,415	457	0.98	457
1981	233.24	181	148	50	1.16	43
1982	2,945.16	2,245	1,835	668	1.34	499
1983	3,138.11	2,353	1,923	744	1.53	486
1984	1,809.60	1,335	1,091	447	1.72	260
1988	2,272.81	1,556	1,272	660	2.53	261
1990	4,026.26	2,638	2,156	1,266	2.98	425
1993	4,162.45	2,531	2,069	1,469	3.70	397
1994	16,167.59	9,567	7,819	5,923	3.95	1,499
1995	411.14	237	194	155	4.20	37
1996	1,657.87	927	758	651	4.45	146
1998	1,482.90	781	638	622	4.94	126
2002	1,795.79	821	671	855	6.01	142
2004	3,793,857.57	1,528,061	1,248,838	1,975,941	6.84	288,880
2005	562,964.96	206,132	168,465	310,055	7.40	41,899
2006	857,122.38	275,729	225,345	503,209	8.08	62,278
2007	1,151,124.74	312,353	255,277	723,179	8.85	81,715
2008	357,002.33	77,265	63,146	240,306	9.69	24,799
2009	1,473,532.18	233,153	190,549	1,061,953	10.58	100,374
2010	3,949,017.25	382,156	312,324	3,044,341	11.52	264,266
2011	841,843.34	27,521	22,492	693,075	12.50	55,446
	13,072,978.27	3,106,543	2,544,388	8,567,644		926,049

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 7.08

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1923	484.89	485	485			
1924	305.33	305	305			
1927	794.66	795	795			
1929	859.10	859	859			
1945	1,093.87	1,094	1,094			
1955	9,032.82	9,033	9,033			
1956	1,660.41	1,660	1,660			
1957	110.03	110	110			
1958	855.08	855	855			
1959	39,412.18	39,412	39,412			
1961	831.25	831	831			
1962	840.46	840	840			
1963	13,039.09	13,039	13,039			
1964	43,237.79	43,238	43,238			
1965	27,637.82	27,638	27,638			
1966	5,916.33	5,916	5,916			
1967	12,263.11	12,263	12,263			
1968	19,485.82	19,486	19,486			
1969	5,347.53	5,348	5,348			
1970	21,230.61	21,231	21,231			
1971	3,549.85	3,550	3,550			
1972	8,261.40	8,261	8,261			
1973	306,655.45	306,655	306,655			
1974	1,609.61	1,610	1,610			
1975	12,373.85	12,374	12,374			
1976	21,479.91	21,480	21,480			
	558,368.25	558,368	558,368			

AMORTIZED
SURVIVOR CURVE.. 35-SQUARE
NET SALVAGE PERCENT.. 0

1977	259,393.70	255,687	254,421	4,973	0.50	4,973
1978	132,410.36	126,735	126,108	6,303	1.50	4,202
1979	176,396.07	163,796	162,985	13,411	2.50	5,364
1980	51,642.10	46,478	46,248	5,394	3.50	1,541
1981	13,039.24	11,363	11,307	1,732	4.50	385
1982	7,283.08	6,139	6,109	1,174	5.50	213
1983	91,887.64	74,823	74,453	17,435	6.50	2,682
1984	30,324.76	23,826	23,708	6,617	7.50	882
1985	451,759.46	342,045	340,352	111,408	8.50	13,107

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	56,732.40	41,334	41,129	15,603	9.50	1,642
1987	278,229.91	194,761	193,797	84,433	10.50	8,041
1988	117,876.97	79,146	78,754	39,123	11.50	3,402
1989	74,340.76	47,791	47,554	26,786	12.50	2,143
1990	451,045.28	277,073	275,701	175,344	13.50	12,988
1991	561,717.59	329,004	327,375	234,342	14.50	16,162
1992	894,698.91	498,473	496,005	398,694	15.50	25,722
1993	5,887,238.03	3,111,817	3,096,411	2,790,828	16.50	169,141
1994	2,549,745.82	1,274,873	1,268,561	1,281,185	17.50	73,211
1995	1,126,885.48	531,248	528,618	598,268	18.50	32,339
1996	874,482.59	387,273	385,356	489,127	19.50	25,083
1997	1,589,136.36	658,363	655,103	934,033	20.50	45,563
1998	502,281.64	193,735	192,776	309,506	21.50	14,396
1999	5,551,239.71	1,982,570	1,972,754	3,578,485	22.50	159,044
2000	7,084,223.99	2,327,663	2,316,139	4,768,085	23.50	202,897
2001	619,116.67	185,735	184,815	434,301	24.50	17,727
2002	934,572.77	253,671	252,415	682,158	25.50	26,751
2003	1,059,698.34	257,358	256,084	803,615	26.50	30,325
2004	2,093,675.66	448,654	446,433	1,647,243	27.50	59,900
2005	1,420,429.98	263,788	262,482	1,157,948	28.50	40,630
2006	4,713,579.55	740,692	737,025	3,976,555	29.50	134,798
2007	2,017,967.84	259,450	258,165	1,759,802	30.50	57,698
2008	6,144,435.27	614,444	611,402	5,533,033	31.50	175,652
2009	4,500,398.55	321,463	319,871	4,180,527	32.50	128,632
2010	1,879,690.03	80,564	80,165	1,799,525	33.50	53,717
2011	1,365,688.11	19,516	19,419	1,346,269	34.50	39,022
	55,563,264.62	16,431,351	16,350,000	39,213,265		1,589,975
	56,121,632.87	16,989,719	16,908,368	39,213,265		1,589,975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 2.83

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1963	2,910.34	2,910	2,910			
1968	541.94	542	542			
1969	165.22	165	165			
1970	2,298.89	2,299	2,299			
1971	110.56	111	111			
1973	146.87	147	147			
1974	334.42	334	334			
1975	1,526.33	1,526	1,526			
1976	2,666.20	2,666	2,666			
1977	1,837.27	1,837	1,837			
1979	3,772.72	3,773	3,773			
1980	1,398.17	1,398	1,398			
1981	2,475.45	2,475	2,475			
	20,184.38	20,183	20,184			
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	1,752.56	1,723	1,720	32	0.50	32
1983	1,469.88	1,396	1,394	76	1.50	51
1984	7,654.36	7,017	7,006	648	2.50	259
1985	1,977.05	1,746	1,743	234	3.50	67
1988	1,071.51	839	838	234	6.50	36
1989	9,542.84	7,157	7,146	2,397	7.50	320
1990	8,182.82	5,864	5,855	2,328	8.50	274
1991	12,597.97	8,609	8,596	4,002	9.50	421
1992	2,854.99	1,856	1,853	1,002	10.50	95
1993	14,528.74	8,959	8,945	5,583	11.50	485
1994	3,120.80	1,820	1,817	1,304	12.50	104
1995	438.38	241	241	198	13.50	15
1997	981.38	474	473	508	15.50	33
2000	5,737.23	2,199	2,196	3,542	18.50	191
2001	2,626.12	919	918	1,709	19.50	88
2003	1,928.92	547	546	1,383	21.50	64
2005	4,863.24	1,054	1,052	3,811	23.50	162
2006	12,893.98	2,364	2,360	10,534	24.50	430
2007	28,575.46	4,286	4,280	24,296	25.50	953

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	94,026.99	10,970	10,953	83,074	26.50	3,135
2009	13,931.81	1,161	1,159	12,773	27.50	464
2010	14,164.87	708	707	13,458	28.50	472
	244,921.90	71,909	71,800	173,122		8,151
	265,106.28	92,092	91,984	173,122		8,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 3.07

APPENDIX B

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SAVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2011 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	45-R1	38,468,328.28	11,985,721	32,252,857	896,315	2.33	36.0
391.00	OFFICE FURNITURE & EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 20-SQ *	1,886,973.75 5,093,080.71	1,886,974 1,743,946	0 3,349,135	0 357,860	- 7.03	- 9.4
	TOTAL OFFICE FURNITURE & EQUIPMENT		6,980,054.46	3,630,920	3,349,135	357,860		
391.01	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK	20-SQ *	2,123,644.28	907,739	1,215,905	97,832	4.61	12.4
391.02	COMPUTER EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 8-SQ *	161,401.92 2,182,514.50	161,402 107,103	0 2,075,412	0 323,312	- 14.81	- 6.4
	TOTAL COMPUTER EQUIPMENT		2,343,916.42	268,505	2,075,412	323,312		
392.00	TRANSPORTATION EQUIPMENT AUTOS	25	922,665.75	244,754	447,245	73,857	8.00	6.1
	LIGHT TRUCKS	25	4,670,498.48	872,550	2,630,324	511,628	10.95	5.1
	HEAVY TRUCKS	25	16,741,921.17	2,426,546	10,129,895	1,664,996	9.95	6.1
	TRACTORS	25	368,413.49	136,097	140,213	19,267	5.23	7.3
	TRAILERS	25	987,681.20	409,305	331,456	21,213	2.15	15.6
	TOTAL TRANSPORTATION EQUIPMENT		23,691,180.09	4,089,252	13,679,133	2,290,961	9.67	6.0
393.00	STORES EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 25-SQ *	98,183.65 448,259.56	98,184 222,678	0 225,582	0 12,489	- 2.79	- 18.1
	TOTAL STORES EQUIPMENT		546,443.21	320,862	225,582	12,489		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 30-SQ *	420,141.25 2,396,433.44	420,141 796,578	0 1,599,855	0 82,214	- 3.43	- 19.5
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		2,816,574.69	1,216,719	1,599,855	82,214		
395.00	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 30-SQ *	172,985.16 3,231,139.90	172,985 1,549,429	0 1,681,711	0 89,099	- 2.76	- 18.9
	TOTAL LABORATORY EQUIPMENT		3,404,125.06	1,722,414	1,681,711	89,099		
396.00	POWER OPERATED EQUIPMENT	13-L2	13,072,978.27	2,544,388	8,567,644	926,049	7.08	9.3
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 35-SQ *	558,368.25 55,563,264.62	558,368 5,802,456	0 49,760,809	0 2,388,280	- 4.30	- 20.8
	TOTAL COMMUNICATION EQUIPMENT		56,121,632.87	6,360,824	49,760,809	2,388,280		
398.00	MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 30-SQ *	20,184.38 244,921.90	20,184 39,293	0 205,629	0 13,021	- 5.32	- 15.8
	TOTAL MISCELLANEOUS EQUIPMENT		265,106.28	59,477	205,629	13,021		
	TOTAL GENERAL PLANT		149,833,983.91	33,106,821	114,613,672	7,477,432	4.99	15.3

* ACCOUNTS USING AMORTIZATION ACCOUNTING

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1923	156.75	178	180			
1928	16.29	18	19			
1931	48.08	51	55			
1934	18.91	20	22			
1937	284.43	290	327			
1948	108.18	100	121	3	8.72	
1954	115.76	101	122	11	11.01	1
1956	326,752.47	277,063	334,356	41,409	11.82	3,503
1957	2,165.77	1,813	2,188	303	12.24	25
1959	2,456,985.37	2,003,614	2,417,933	407,600	13.09	31,138
1961	3,506.63	2,782	3,357	676	13.96	48
1962	886.92	693	836	184	14.41	13
1963	18,170.04	13,991	16,884	4,012	14.87	270
1964	155,573.91	117,961	142,354	36,556	15.33	2,385
1965	3,581.92	2,672	3,225	894	15.81	57
1968	5,706.78	4,046	4,883	1,680	17.26	97
1969	17,914.41	12,466	15,044	5,558	17.77	313
1970	4,189.53	2,862	3,454	1,364	18.27	75
1971	22,596.24	15,135	18,265	7,721	18.79	411
1972	9,447.43	6,200	7,482	3,383	19.32	175
1973	18,838.95	12,108	14,612	7,053	19.85	355
1974	7,985.58	5,022	6,060	3,123	20.39	153
1975	221,180.31	136,053	164,187	90,170	20.93	4,308
1976	20,661.44	12,414	14,981	8,780	21.49	409
1977	29,446.05	17,270	20,841	13,022	22.05	591
1979	13,212.42	7,361	8,883	6,311	23.20	272
1980	43,675.37	23,673	28,568	21,659	23.79	910
1981	134,586.85	70,921	85,586	69,189	24.38	2,838
1982	461,450.00	236,089	284,909	245,758	24.98	9,838
1984	17,522.81	8,419	10,160	9,991	26.20	381
1985	61,071.90	28,374	34,241	35,992	26.82	1,342
1986	63,210.35	28,350	34,212	38,480	27.45	1,402
1987	20,189.47	8,725	10,529	12,689	28.09	452
1988	110,377.96	45,894	55,384	71,551	28.73	2,490
1989	254,954.22	101,836	122,894	170,303	29.37	5,799
1990	473,137.63	181,128	218,583	325,525	30.02	10,844
1991	240,863.96	88,145	106,372	170,622	30.68	5,561
1992	6,744,627.96	2,354,509	2,841,388	4,914,934	31.34	156,826
1993	3,245,414.98	1,078,203	1,301,160	2,431,067	32.00	75,971
1994	4,066,519.10	1,281,360	1,546,328	3,130,169	32.67	95,812
1995	126,047.75	37,527	45,287	99,668	33.35	2,989

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1996	722,406.54	202,707	244,624	586,144	34.02	17,229
1997	217,168.72	57,164	68,985	180,759	34.70	5,209
1998	5,189.12	1,274	1,537	4,430	35.39	125
1999	12,222.24	2,789	3,366	10,690	36.07	296
2000	195,412.20	41,149	49,658	175,066	36.76	4,762
2001	44,696.20	8,613	10,394	41,007	37.46	1,095
2002	352,289.08	61,669	74,421	330,711	38.15	8,669
2003	23,594.06	3,702	4,468	22,665	38.86	583
2004	5,123,795.38	712,328	859,627	5,032,738	39.56	127,218
2005	168,946.75	20,422	24,645	169,644	40.27	4,213
2006	575,926.15	59,019	71,223	591,092	40.99	14,420
2007	1,907,621.95	160,386	193,552	2,000,213	41.71	47,955
2008	3,652,481.36	239,882	289,486	3,910,868	42.43	92,172
2009	629,192.58	29,587	35,705	687,866	43.16	15,938
2010	2,880,776.68	81,729	98,630	3,214,263	43.89	73,235
2011	2,553,408.39	24,137	29,128	2,907,292	44.63	65,142
	38,468,328.28	9,931,994	11,985,721	32,252,857		896,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.0	2.33

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1976	12,356.76	12,357	12,357			
1977	2,452.33	2,452	2,452			
1978	3,016.74	3,017	3,017			
1979	11,656.14	11,656	11,656			
1980	24,508.00	24,508	24,508			
1981	3,766.87	3,767	3,767			
1982	20,389.78	20,390	20,390			
1983	22,635.68	22,636	22,636			
1984	124,480.76	124,481	124,481			
1985	80,493.71	80,494	80,494			
1986	60,814.84	60,815	60,815			
1987	6,176.71	6,177	6,177			
1988	13,452.53	13,453	13,453			
1989	96,291.75	96,292	96,292			
1990	20,815.10	20,815	20,815			
1991	1,383,666.05	1,383,666	1,383,666			
	1,886,973.75	1,886,976	1,886,974			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	727,245.80	709,065	616,918	110,327	0.50	110,327
1993	97,580.09	90,262	78,532	19,048	1.50	12,699
1994	157,706.47	137,993	120,060	37,646	2.50	15,058
1995	67,803.14	55,938	48,669	19,135	3.50	5,467
1996	53,109.68	41,160	35,811	17,299	4.50	3,844
1999	26,885.92	16,804	14,620	12,266	7.50	1,635
2000	511,863.69	294,322	256,073	255,790	8.50	30,093
2001	105,427.49	55,349	48,156	57,271	9.50	6,029
2002	299,687.60	142,352	123,853	175,835	10.50	16,746
2003	11,735.89	4,988	4,340	7,396	11.50	643
2004	5,152.27	1,932	1,681	3,471	12.50	278
2005	118,769.21	38,600	33,584	85,185	13.50	6,310
2006	244,371.90	67,202	58,469	185,903	14.50	12,821
2007	47,780.98	10,751	9,354	38,427	15.50	2,479
2008	351,525.06	61,517	53,523	298,003	16.50	18,061

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	2,135,081.55	266,885	232,202	1,902,880	17.50	108,736
2010	120,559.45	9,042	7,867	112,693	18.50	6,092
2011	10,794.52	270	235	10,560	19.50	542
	5,093,080.71	2,004,432	1,743,946	3,349,135		357,860
	6,980,054.46	3,891,408	3,630,920	3,349,135		357,860
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 5.13

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	102,619.39	79,530	85,630	16,989	4.50	3,775
1997	254,246.71	184,329	198,467	55,780	5.50	10,142
1998	113,034.45	76,298	82,150	30,884	6.50	4,751
1999	18,106.83	11,317	12,185	5,922	7.50	790
2000	199,994.18	114,997	123,818	76,176	8.50	8,962
2001	116,175.64	60,992	65,670	50,506	9.50	5,316
2002	126,150.67	59,922	64,518	61,633	10.50	5,870
2003	140,640.27	59,772	64,357	76,283	11.50	6,633
2004	137,972.71	51,740	55,709	82,264	12.50	6,581
2005	163,220.13	53,047	57,116	106,104	13.50	7,860
2006	21,377.63	5,879	6,330	15,048	14.50	1,038
2007	98,156.83	22,085	23,779	74,378	15.50	4,799
2008	201,158.03	35,203	37,903	163,255	16.50	9,894
2009	102,350.37	12,794	13,775	88,575	17.50	5,061
2010	139,154.09	10,437	11,237	127,917	18.50	6,914
2011	189,286.35	4,732	5,095	184,191	19.50	9,446
	2,123,644.28	843,074	907,739	1,215,905		97,832
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 4.61

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2000	136,087.97	136,088	136,088			
2003	25,313.95	25,314	25,314			
	161,401.92	161,402	161,402			
AMORTIZED						
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,117.97	3,861	999	3,119	0.50	3,119
2007	7,977.43	4,487	1,161	6,816	3.50	1,947
2009	129,247.83	40,390	10,453	118,795	5.50	21,599
2010	1,900,365.89	356,319	92,213	1,808,153	6.50	278,177
2011	140,805.38	8,800	2,277	138,528	7.50	18,470
	2,182,514.50	413,857	107,103	2,075,412		323,312
	2,343,916.42	575,259	268,505	2,075,412		323,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.4	13.79

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-R2						
NET SALVAGE PERCENT.. +25						
2004	101,431.95	57,490	76,074			
2005	135,189.76	69,816	93,027	8,365	2.18	3,837
2006	9,604.71	4,384	5,841	1,363	2.74	497
2009	31,240.59	7,163	9,544	13,886	4.86	2,857
2010	151,484.75	21,424	28,547	85,067	5.68	14,977
2011	493,713.99	23,806	31,721	338,564	6.55	51,689
	922,665.75	184,083	244,754	447,245		73,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	8.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-R0.5						
NET SALVAGE PERCENT.. +25						
2004	831,387.07	335,153	243,609	379,931	3.70	102,684
2005	909,792.61	323,261	234,965	447,379	4.21	106,266
2006	882,674.23	269,767	196,083	465,923	4.74	98,296
2007	467,108.46	118,237	85,942	264,389	5.30	49,885
2008	287,642.17	57,169	41,554	174,178	5.88	29,622
2009	110,761.11	15,783	11,472	71,599	6.48	11,049
2010	817,341.13	70,496	51,240	561,766	7.08	79,345
2011	363,791.70	10,573	7,685	265,159	7.69	34,481
	4,670,498.48	1,200,439	872,550	2,630,324		511,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 10.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S1.5						
NET SALVAGE PERCENT.. +25						
1987	82,341.44	61,756	61,756			
2004	5,067,828.05	2,272,921	1,225,411	2,575,460	4.02	640,662
2005	279,261.61	113,520	61,203	148,243	4.58	32,367
2006	1,954,605.77	700,726	377,785	1,088,169	5.22	208,461
2007	332,145.06	101,387	54,661	194,448	5.93	32,791
2008	2,183,001.83	537,018	289,525	1,347,726	6.72	200,554
2009	1,498,929.76	270,932	146,069	978,128	7.59	128,871
2010	2,576,483.80	285,990	154,187	1,778,176	8.52	208,706
2011	2,767,323.85	103,775	55,949	2,019,544	9.50	212,584
	16,741,921.17	4,448,025	2,426,546	10,129,895		1,664,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 9.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0						
NET SALVAGE PERCENT.. +25						
2004	259,708.82	82,134	102,453	92,329	6.94	13,304
2006	108,704.67	26,972	33,644	47,885	8.03	5,963
	368,413.49	109,106	136,097	140,213		19,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 5.23

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. +25						
1934	25.58	19	19			
1947	1,072.20	804	804			
1951	352.34	264	264			
1963	609.31	457	457			
1964	995.97	747	747			
1969	7,001.43	5,251	5,251			
1970	335.68	252	252			
1973	1,398.07	1,028	1,049			
1976	251.15	177	188			
1978	806.54	554	605			
1984	58,603.09	36,810	43,952			
1986	2,119.60	1,284	1,590			
1987	5,959.15	3,542	4,469			
1988	2,519.19	1,467	1,889			
1990	9,843.29	5,474	7,382			
1991	15,069.25	8,166	11,302			
1992	16,123.74	8,495	12,093			
1993	9,754.29	4,986	7,316			
1994	3,495.18	1,729	2,621			
2003	11,099.25	3,226	6,150	2,174	12.25	177
2004	445,174.59	116,191	221,514	112,367	13.04	8,617
2005	48,011.70	11,037	21,042	14,967	13.87	1,079
2006	41,244.02	8,135	15,509	15,424	14.74	1,046
2007	28,361.51	4,637	8,840	12,431	15.64	795
2008	42,977.12	5,528	10,539	21,694	16.57	1,309
2009	6,566.28	608	1,159	3,766	17.53	215
2010	199,982.17	11,174	21,303	128,684	18.51	6,952
2011	27,929.51	524	999	19,948	19.50	1,023
	987,681.20	242,566	409,305	331,456		21,213

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.15

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1967	3,866.74	3,867	3,867			
1969	2,042.00	2,042	2,042			
1970	1,313.49	1,313	1,313			
1971	2,371.22	2,371	2,371			
1972	3,702.05	3,702	3,702			
1973	424.44	424	424			
1974	1,550.76	1,551	1,551			
1975	3,659.11	3,659	3,659			
1976	1,638.33	1,638	1,638			
1977	9,109.14	9,109	9,109			
1978	12,753.75	12,754	12,754			
1979	562.73	563	563			
1980	2,212.79	2,213	2,213			
1981	3,254.30	3,254	3,254			
1982	16,795.21	16,795	16,795			
1983	20,788.88	20,789	20,789			
1984	3,903.47	3,903	3,903			
1985	6,864.05	6,864	6,864			
1986	1,371.19	1,371	1,372			
	98,183.65	98,182	98,184			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	4,688.90	4,595	4,689			
1988	1,651.90	1,553	1,652			
1989	20,100.12	18,090	20,100			
1990	6,729.86	5,788	6,730			
1991	13,422.45	11,006	13,402	20	4.50	4
1992	9,207.78	7,182	8,746	462	5.50	84
1993	60,653.97	44,884	54,656	5,998	6.50	923
1994	47,011.00	32,908	40,073	6,938	7.50	925
1995	2,332.29	1,539	1,874	458	8.50	54
1996	1,253.82	777	946	308	9.50	32
1997	7,536.01	4,371	5,323	2,213	10.50	211
1998	4,928.94	2,662	3,242	1,687	11.50	147
1999	15,420.82	7,710	9,389	6,032	12.50	483
2000	15,323.27	7,049	8,584	6,740	13.50	499
2001	1,261.34	530	645	616	14.50	42
2002	10,653.15	4,048	4,929	5,724	15.50	369

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,285.09	2,817	3,430	4,855	16.50	294
2004	4,013.56	1,204	1,466	2,547	17.50	146
2005	2,366.69	615	749	1,618	18.50	87
2006	8,640.39	1,901	2,315	6,325	19.50	324
2008	169,716.54	23,760	28,933	140,783	21.50	6,548
2011	33,061.67	661	805	32,257	24.50	1,317
	448,259.56	185,650	222,678	225,582		12,489
	546,443.21	283,832	320,862	225,582		12,489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.1	2.29

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1901	2,448.66	2,449	2,449			
1956	18,047.79	18,048	18,048			
1957	3,777.45	3,777	3,777			
1958	951.80	952	952			
1959	78,341.41	78,341	78,341			
1960	7,317.83	7,318	7,318			
1961	4,072.76	4,073	4,073			
1962	4,429.31	4,429	4,429			
1963	23,687.18	23,687	23,687			
1964	6,187.68	6,188	6,188			
1965	36,993.93	36,994	36,994			
1966	11,535.79	11,536	11,536			
1967	6,027.24	6,027	6,027			
1968	6,868.87	6,869	6,869			
1969	20,840.66	20,841	20,841			
1970	37,836.37	37,836	37,836			
1971	20,685.70	20,686	20,686			
1972	13,188.02	13,188	13,188			
1973	11,677.67	11,678	11,678			
1974	6,220.85	6,221	6,221			
1975	3,420.59	3,421	3,421			
1976	16,898.75	16,899	16,899			
1977	13,909.12	13,909	13,909			
1978	11,328.68	11,329	11,329			
1979	19,777.64	19,778	19,778			
1980	15,285.15	15,285	15,285			
1981	18,384.35	18,384	18,384			
	420,141.25	420,143	420,141			

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1982	23,053.90	22,670	22,180	874	0.50	874
1983	15,617.52	14,837	14,516	1,101	1.50	734
1984	59,317.45	54,375	53,199	6,118	2.50	2,447
1985	34,567.12	30,534	29,874	4,693	3.50	1,341
1986	23,476.10	19,955	19,523	3,953	4.50	878
1987	30,916.05	25,248	24,702	6,214	5.50	1,130
1988	57,759.13	45,244	44,266	13,494	6.50	2,076
1989	54,562.52	40,922	40,037	14,525	7.50	1,937

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	67,487.54	48,366	47,320	20,167	8.50	2,373
1991	53,841.32	36,791	35,995	17,846	9.50	1,879
1992	47,162.95	30,656	29,993	17,170	10.50	1,635
1993	160,903.74	99,225	97,079	63,825	11.50	5,550
1994	134,891.39	78,686	76,984	57,907	12.50	4,633
1995	60,925.19	33,509	32,784	28,141	13.50	2,085
1996	29,409.05	15,195	14,866	14,543	14.50	1,003
1997	28,036.61	13,551	13,258	14,779	15.50	953
1998	39,268.65	17,671	17,289	21,980	16.50	1,332
1999	20,602.18	8,584	8,398	12,204	17.50	697
2000	64,800.87	24,840	24,303	40,498	18.50	2,189
2001	36,022.30	12,608	12,335	23,687	19.50	1,215
2002	46,817.68	14,826	14,505	32,312	20.50	1,576
2003	33,093.51	9,376	9,173	23,920	21.50	1,113
2004	50,330.69	12,583	12,311	38,020	22.50	1,690
2005	86,270.43	18,692	18,288	67,983	23.50	2,893
2006	132,747.95	24,337	23,811	108,937	24.50	4,446
2007	88,810.94	13,322	13,034	75,777	25.50	2,972
2008	133,234.67	15,544	15,208	118,027	26.50	4,454
2009	225,297.28	18,774	18,368	206,929	27.50	7,525
2010	119,281.13	5,964	5,835	113,446	28.50	3,981
2011	437,927.58	7,300	7,142	430,785	29.50	14,603
	2,396,433.44	814,185	796,578	1,599,855		82,214
	2,816,574.69	1,234,328	1,216,719	1,599,855		82,214
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.5	2.92

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1965	2,476.73	2,477	2,477			
1966	7,552.40	7,552	7,552			
1967	5,274.79	5,275	5,275			
1968	2,870.32	2,870	2,870			
1969	8,111.34	8,111	8,111			
1970	10,557.06	10,557	10,557			
1971	9,452.54	9,453	9,453			
1972	6,541.47	6,541	6,541			
1973	24,881.09	24,881	24,881			
1974	2,320.25	2,320	2,320			
1975	8,755.54	8,756	8,756			
1976	21,693.89	21,694	21,694			
1977	36,844.29	36,844	36,844			
1978	3,050.95	3,051	3,051			
1979	5,186.50	5,186	5,186			
1980	4,816.44	4,816	4,816			
1981	12,599.56	12,600	12,599			
	172,985.16	172,984	172,985			

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1982	25,225.43	24,805	25,225			
1983	73,676.93	69,993	73,677			
1984	53,606.09	49,139	53,606			
1985	39,448.17	34,846	38,888	560	3.50	160
1986	41,045.34	34,889	38,936	2,109	4.50	469
1987	29,126.99	23,787	26,546	2,581	5.50	469
1988	31,859.39	24,956	27,851	4,008	6.50	617
1989	82,410.98	61,808	68,978	13,433	7.50	1,791
1990	109,278.89	78,317	87,402	21,877	8.50	2,574
1991	142,636.05	97,467	108,773	33,863	9.50	3,565
1992	253,875.84	165,019	184,161	69,714	10.50	6,639
1993	267,804.03	165,147	184,304	83,500	11.50	7,261
1994	85,272.91	49,742	55,512	29,761	12.50	2,381
1995	122,311.35	67,271	75,075	47,237	13.50	3,499
1996	117,434.14	60,675	67,713	49,721	14.50	3,429
1997	83,838.72	40,522	45,223	38,616	15.50	2,491
1998	172,140.69	77,463	86,449	85,692	16.50	5,193
1999	45,337.87	18,891	21,082	24,255	17.50	1,386

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	122,829.46	47,084	52,546	70,284	18.50	3,799
2001	86,218.82	30,177	33,678	52,541	19.50	2,694
2002	25,347.01	8,027	8,958	16,389	20.50	799
2003	127,568.46	36,144	40,337	87,232	21.50	4,057
2004	129,460.48	32,365	36,119	93,341	22.50	4,148
2005	43,738.02	9,477	10,576	33,162	23.50	1,411
2006	132,792.85	24,345	27,169	105,624	24.50	4,311
2007	46,921.81	7,038	7,854	39,067	25.50	1,532
2008	223,778.15	26,108	29,137	194,642	26.50	7,345
2009	259,362.75	21,613	24,120	235,243	27.50	8,554
2010	127,827.05	6,391	7,132	120,695	28.50	4,235
2011	128,965.23	2,150	2,399	126,566	29.50	4,290
	3,231,139.90	1,395,656	1,549,429	1,681,711		89,099
	3,404,125.06	1,568,640	1,722,414	1,681,711		89,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.9	2.62

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1953	6,696.10	5,692	5,692			
1963	9,709.56	8,253	8,253			
1964	1,018.79	866	866			
1965	4,787.12	4,069	4,069			
1966	4,316.22	3,669	3,669			
1967	1,619.46	1,377	1,377			
1970	1,651.77	1,404	1,404			
1973	4,874.55	4,143	4,143			
1974	758.43	645	645			
1976	3,338.94	2,770	2,264	574	0.31	574
1978	4,026.34	3,257	2,662	760	0.63	760
1979	1,410.95	1,125	919	280	0.81	280
1980	2,202.37	1,731	1,415	457	0.98	457
1981	233.24	181	148	50	1.16	43
1982	2,945.16	2,245	1,835	668	1.34	499
1983	3,138.11	2,353	1,923	744	1.53	486
1984	1,809.60	1,335	1,091	447	1.72	260
1988	2,272.81	1,556	1,272	660	2.53	261
1990	4,026.26	2,638	2,156	1,266	2.98	425
1993	4,162.45	2,531	2,069	1,469	3.70	397
1994	16,167.59	9,567	7,819	5,923	3.95	1,499
1995	411.14	237	194	155	4.20	37
1996	1,657.87	927	758	651	4.45	146
1998	1,482.90	781	638	622	4.94	126
2002	1,795.79	821	671	855	6.01	142
2004	3,793,857.57	1,528,061	1,248,838	1,975,941	6.84	288,880
2005	562,964.96	206,132	168,465	310,055	7.40	41,899
2006	857,122.38	275,729	225,345	503,209	8.08	62,278
2007	1,151,124.74	312,353	255,277	723,179	8.85	81,715
2008	357,002.33	77,265	63,146	240,306	9.69	24,799
2009	1,473,532.18	233,153	190,549	1,061,953	10.58	100,374
2010	3,949,017.25	382,156	312,324	3,044,341	11.52	264,266
2011	841,843.34	27,521	22,492	693,075	12.50	55,446
	13,072,978.27	3,106,543	2,544,388	8,567,644		926,049

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 7.08

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1923	484.89	485	485			
1924	305.33	305	305			
1927	794.66	795	795			
1929	859.10	859	859			
1945	1,093.87	1,094	1,094			
1955	9,032.82	9,033	9,033			
1956	1,660.41	1,660	1,660			
1957	110.03	110	110			
1958	855.08	855	855			
1959	39,412.18	39,412	39,412			
1961	831.25	831	831			
1962	840.46	840	840			
1963	13,039.09	13,039	13,039			
1964	43,237.79	43,238	43,238			
1965	27,637.82	27,638	27,638			
1966	5,916.33	5,916	5,916			
1967	12,263.11	12,263	12,263			
1968	19,485.82	19,486	19,486			
1969	5,347.53	5,348	5,348			
1970	21,230.61	21,231	21,231			
1971	3,549.85	3,550	3,550			
1972	8,261.40	8,261	8,261			
1973	306,655.45	306,655	306,655			
1974	1,609.61	1,610	1,610			
1975	12,373.85	12,374	12,374			
1976	21,479.91	21,480	21,480			
	558,368.25	558,368	558,368			

AMORTIZED
SURVIVOR CURVE.. 35-SQUARE
NET SALVAGE PERCENT.. 0

1977	259,393.70	255,687	90,292	169,102	0.50	169,102
1978	132,410.36	126,735	44,754	87,656	1.50	58,437
1979	176,396.07	163,796	57,842	118,554	2.50	47,422
1980	51,642.10	46,478	16,413	35,229	3.50	10,065
1981	13,039.24	11,363	4,013	9,027	4.50	2,006
1982	7,283.08	6,139	2,168	5,115	5.50	930
1983	91,887.64	74,823	26,422	65,465	6.50	10,072
1984	30,324.76	23,826	8,414	21,911	7.50	2,921
1985	451,759.46	342,045	120,787	330,972	8.50	38,938

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	56,732.40	41,334	14,596	42,136	9.50	4,435
1987	278,229.91	194,761	68,777	209,453	10.50	19,948
1988	117,876.97	79,146	27,949	89,928	11.50	7,820
1989	74,340.76	47,791	16,877	57,464	12.50	4,597
1990	451,045.28	277,073	97,844	353,202	13.50	26,163
1991	561,717.59	329,004	116,182	445,535	14.50	30,727
1992	894,698.91	498,473	176,027	718,672	15.50	46,366
1993	5,887,238.03	3,111,817	1,098,886	4,788,352	16.50	290,203
1994	2,549,745.82	1,274,873	450,200	2,099,546	17.50	119,974
1995	1,126,885.48	531,248	187,601	939,284	18.50	50,772
1996	874,482.59	387,273	136,759	737,724	19.50	37,832
1997	1,589,136.36	658,363	232,490	1,356,647	20.50	66,178
1998	502,281.64	193,735	68,414	433,867	21.50	20,180
1999	5,551,239.71	1,982,570	700,111	4,851,128	22.50	215,606
2000	7,084,223.99	2,327,663	821,975	6,262,249	23.50	266,479
2001	619,116.67	185,735	65,589	553,527	24.50	22,593
2002	934,572.77	253,671	89,580	844,993	25.50	33,137
2003	1,059,698.34	257,358	90,882	968,817	26.50	36,559
2004	2,093,675.66	448,654	158,435	1,935,241	27.50	70,372
2005	1,420,429.98	263,788	93,152	1,327,278	28.50	46,571
2006	4,713,579.55	740,692	261,563	4,452,017	29.50	150,916
2007	2,017,967.84	259,450	91,620	1,926,347	30.50	63,159
2008	6,144,435.27	614,444	216,981	5,927,455	31.50	188,173
2009	4,500,398.55	321,463	113,519	4,386,879	32.50	134,981
2010	1,879,690.03	80,564	28,450	1,851,240	33.50	55,261
2011	1,365,688.11	19,516	6,892	1,358,796	34.50	39,385
	55,563,264.62	16,431,351	5,802,456	49,760,809		2,388,280
	56,121,632.87	16,989,719	6,360,824	49,760,809		2,388,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.8	4.26

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1963	2,910.34	2,910	2,910			
1968	541.94	542	542			
1969	165.22	165	165			
1970	2,298.89	2,299	2,299			
1971	110.56	111	111			
1973	146.87	147	147			
1974	334.42	334	334			
1975	1,526.33	1,526	1,526			
1976	2,666.20	2,666	2,666			
1977	1,837.27	1,837	1,837			
1979	3,772.72	3,773	3,773			
1980	1,398.17	1,398	1,398			
1981	2,475.45	2,475	2,475			
	20,184.38	20,183	20,184			
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	1,752.56	1,723	941	811	0.50	811
1983	1,469.88	1,396	763	707	1.50	471
1984	7,654.36	7,017	3,834	3,820	2.50	1,528
1985	1,977.05	1,746	954	1,023	3.50	292
1988	1,071.51	839	458	613	6.50	94
1989	9,542.84	7,157	3,911	5,632	7.50	751
1990	8,182.82	5,864	3,204	4,979	8.50	586
1991	12,597.97	8,609	4,704	7,894	9.50	831
1992	2,854.99	1,856	1,014	1,841	10.50	175
1993	14,528.74	8,959	4,895	9,633	11.50	838
1994	3,120.80	1,820	994	2,126	12.50	170
1995	438.38	241	132	307	13.50	23
1997	981.38	474	259	722	15.50	47
2000	5,737.23	2,199	1,202	4,536	18.50	245
2001	2,626.12	919	502	2,124	19.50	109
2003	1,928.92	547	299	1,630	21.50	76
2005	4,863.24	1,054	576	4,287	23.50	182
2006	12,893.98	2,364	1,292	11,602	24.50	474
2007	28,575.46	4,286	2,342	26,233	25.50	1,029

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	94,026.99	10,970	5,994	88,033	26.50	3,322
2009	13,931.81	1,161	634	13,297	27.50	484
2010	14,164.87	708	387	13,778	28.50	483
	244,921.90	71,909	39,293	205,629		13,021
	265,106.28	92,092	59,477	205,629		13,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.8	4.91