

III-250

DEPRECIATION CALCULATIONS

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1978	5,616,032.23	3,354,119	4,377,408	2,361,831	28.59	82,610
1986	257,171.54	129,491	168,997	139,609	29.46	4,739
1987	181.56	89	116	102	29.55	3
1988	17,019.76	8,100	10,571	9,853	29.64	332
1989	329,374.56	151,894	198,235	197,014	29.73	6,627
1991	7,881.75	3,394	4,429	5,029	29.88	168
1993	1,664.51	661	863	1,134	30.03	38
1999	5,950.02	1,657	2,162	4,978	30.40	164
2000	21,671.29	5,531	7,219	18,787	30.46	617
2002	14,750.27	3,029	3,953	13,747	30.56	450
2003	8,463.88	1,511	1,972	8,185	30.60	267
2006	18,941.64	1,673	2,183	20,547	30.73	669
2007	4,273.41	232	303	4,825	30.77	157
	6,303,376.42	3,661,381	4,778,411	2,785,641		96,841

JEFFREY ENERGY CENTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -20

1980	4,392,749.49	2,530,224	3,302,156	1,969,143	28.83	68,302
1986	256,852.51	129,330	168,786	139,437	29.46	4,733
1987	181.56	89	116	102	29.55	3
1988	15,570.48	7,410	9,671	9,014	29.64	304
1993	20,081.49	7,976	10,409	13,689	30.03	456
1999	13,034.85	3,630	4,738	10,904	30.40	359
2000	22,951.60	5,858	7,645	19,897	30.46	653
2002	1,436.24	295	385	1,338	30.56	44
2006	2,838.76	251	328	3,079	30.73	100
2007	34,138.64	1,856	2,422	38,544	30.77	1,253
	4,759,835.62	2,686,919	3,506,656	2,205,147		76,207

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1983	5,188,459.34	2,808,617	3,665,482	2,560,669	29.17	87,784
1984	344.72	182	238	176	29.27	6
1985	264.32	137	179	138	29.37	5
1986	256,852.47	129,330	168,786	139,437	29.46	4,733
1987	181.56	89	116	102	29.55	3
1988	15,570.49	7,410	9,671	9,014	29.64	304
1992	1,632.38	676	882	1,077	29.96	36
1993	1,664.50	661	863	1,134	30.03	38
1995	12,312.22	4,444	5,800	8,975	30.17	297
1999	5,188.81	1,445	1,886	4,341	30.40	143
2000	13,536.20	3,455	4,509	11,734	30.46	385
2001	4,711.81	1,088	1,420	4,234	30.51	139
2002	4,914.61	1,009	1,317	4,581	30.56	150
2005	11,056.50	1,327	1,731	11,537	30.69	376
2006	16,560.21	1,463	1,909	17,963	30.73	585
2007	16,399.77	891	1,163	18,517	30.77	602
	5,549,649.91	2,962,224	3,865,952	2,793,629		95,586

JEFFREY ENERGY CENTER COMMON
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -20

1982	338.09	187	244	162	29.06	6
1983	28.73	16	21	13	29.17	
1984	1,497.52	792	1,034	763	29.27	26
1985	54,377.37	28,085	36,653	28,600	29.37	974
1986	1,082,077.98	544,848	711,072	587,422	29.46	19,940
1989	160,491.06	74,012	96,592	95,997	29.73	3,229
1990	10,914.68	4,870	6,356	6,742	29.81	226
1991	9,439.76	4,064	5,304	6,024	29.88	202
1992	11,440.65	4,738	6,183	7,546	29.96	252
1993	32,487.48	12,904	16,841	22,144	30.03	737
1994	83,403.02	31,646	41,301	58,783	30.10	1,953

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1996	48,929.21	16,722	21,824	36,891	30.23	1,220
1997	30,429.78	9,786	12,772	23,744	30.29	784
1998	8,098.71	2,434	3,177	6,541	30.35	216
1999	20,485.51	5,706	7,447	17,136	30.40	564
2000	92,756.58	23,675	30,897	80,411	30.46	2,640
2001	15,691.86	3,623	4,728	14,102	30.51	462
2002	65,950.52	13,541	17,672	61,469	30.56	2,011
2003	10,961.55	1,957	2,554	10,600	30.60	346
2004	44,537.22	6,681	8,719	44,726	30.65	1,459
2005	33,043.75	3,965	5,175	34,478	30.69	1,123
2006	36,048.66	3,184	4,155	39,103	30.73	1,272
2007	155,826.17	8,471	11,056	175,935	30.77	5,718
2008	57,018.64	1,047	1,366	67,056	30.81	2,176
	2,066,274.50	806,954	1,053,143	1,426,388		47,536

SIBLEY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -20

1960	1,848,309.70	1,783,915	2,217,972			
1962	332,586.30	318,365	399,104			
1965	3,834.16	3,621	4,601			
1970	1,845.87	1,697	2,215			
1972	2,121.92	1,927	2,546			
1973	16,594.48	14,971	19,913			
1977	38,168.19	33,403	45,802			
1978	37,750.09	32,747	45,300			
1979	17,113.62	14,710	20,536			
1981	13,024.69	10,975	15,588	42	11.25	4
1982	84,256.93	70,200	99,705	1,403	11.27	124
1988	302,134.02	231,278	328,484	34,077	11.33	3,008
1990	90,981.00	67,078	95,271	13,906	11.34	1,226
1992	125,054.00	88,073	125,090	24,975	11.36	2,199

KCP&L - GREATER MISSOURI OPERATIONS
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1993	710,026.15	487,447	692,320	159,711	11.36	14,059
1996	44,113.38	27,484	39,035	13,901	11.38	1,222
1997	31,427.92	18,789	26,686	11,028	11.39	968
2002	70,054.36	30,221	42,923	41,142	11.42	3,603
2003	6,407.02	2,481	3,524	4,164	11.42	365
2007	66,378.54	9,128	12,964	66,690	11.44	5,830
	3,842,182.34	3,248,510	4,239,579	371,039		32,608

SIBLEY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1962	349,896.14	334,935	419,875			
1964	120,017.47	113,877	144,021			
1968	1,037.09	964	1,245			
1973	35,297.34	31,844	42,357			
1974	2,810.75	2,518	3,373			
1978	21,016.37	18,231	24,443	777	11.22	69
1990	92,034.00	67,855	90,977	19,464	11.34	1,716
1992	101,692.00	71,620	96,024	26,006	11.36	2,289
1993	577,290.52	396,321	531,367	161,382	11.36	14,206
1996	5,674.54	3,535	4,740	2,069	11.38	182
1997	31,427.91	18,789	25,191	12,522	11.39	1,099
2003	6,407.02	2,481	3,326	4,362	11.42	382
2007	66,378.52	9,128	12,239	67,415	11.44	5,893
	1,410,979.67	1,072,098	1,399,178	293,997		25,836

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1969	8,138,208.94	6,331,201	8,262,751	1,503,100	19.76	76,068
1970	235,466.52	181,432	236,784	45,776	19.84	2,307
1972	14,025.01	10,594	13,826	3,004	19.98	150
1973	6,520.15	4,872	6,358	1,466	20.05	73
1974	3,775.51	2,790	3,641	890	20.11	44
1975	226,837.83	165,719	216,277	55,928	20.17	2,773
1976	27,409.41	19,784	25,820	7,071	20.23	350
1977	10,301.60	7,339	9,578	2,784	20.29	137
1978	129,795.95	91,257	119,098	36,657	20.34	1,802
1979	1,638.68	1,136	1,483	483	20.39	24
1981	39,779.42	26,746	34,906	12,829	20.49	626
1982	14,612.11	9,667	12,616	4,919	20.53	240
1990	104,146.00	57,664	75,256	49,719	20.84	2,386
1992	374,836.61	194,810	254,244	195,560	20.90	9,357
1993	1,662,537.35	833,530	1,087,827	907,218	20.93	43,345
1996	26,481.24	11,650	15,204	16,573	21.01	789
2000	47,381.03	16,068	20,970	35,887	21.10	1,701
2001	529,221.22	163,783	213,751	421,314	21.12	19,949
2002	23,504.25	6,524	8,514	19,691	21.14	931
2007	102,095.01	7,988	10,425	112,089	21.22	5,282
2008	9,201.81	248	324	10,718	21.24	505
	11,727,775.65	8,144,802	10,629,653	3,443,676		168,839

SIBLEY COMMON

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2030

NET SALVAGE PERCENT.. -20

1978	80,098.09	56,315	73,496	22,622	20.34	1,112
1979	10,021.37	6,948	9,068	2,958	20.39	145
1980	56,131.91	38,340	50,037	17,321	20.44	847
1981	290,578.20	195,373	254,978	93,716	20.49	4,574
1982	220,165.30	145,653	190,089	74,109	20.53	3,610
1983	30,137.14	19,583	25,557	10,608	20.58	515

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1984	61,308.75	39,110	51,042	22,529	20.62	1,093
1985	190,863.39	119,374	155,793	73,243	20.66	3,545
1986	25,610.88	15,683	20,468	10,265	20.70	496
1987	786,696.17	470,885	614,545	329,490	20.74	15,887
1989	2,328,134.30	1,325,360	1,729,707	1,064,054	20.81	51,132
1990	1,557,993.07	862,630	1,125,805	743,787	20.84	35,690
1992	253,055.04	131,518	171,642	132,024	20.90	6,317
1993	6,728,615.62	3,373,459	4,402,648	3,671,691	20.93	175,427
1994	35,508.27	17,116	22,338	20,272	20.96	967
1995	114,340.47	52,757	68,852	68,357	20.99	3,257
1996	596,654.69	262,480	342,559	373,427	21.01	17,774
1997	1,388,588.40	578,541	755,045	911,261	21.04	43,311
1998	137,146.62	53,800	70,214	94,362	21.06	4,481
2000	5,086,058.09	1,724,784	2,250,988	3,852,282	21.10	182,573
2001	67,131.35	20,776	27,114	53,444	21.12	2,530
2002	403,208.58	111,915	146,059	337,791	21.14	15,979
2003	17,584.77	4,284	5,591	15,511	21.16	733
2004	50,846.25	10,513	13,720	47,296	21.18	2,233
2005	364,743.55	61,146	79,801	357,891	21.19	16,890
2006	141,292.20	17,616	22,990	146,561	21.21	6,910
2007	935,095.31	73,162	95,483	1,026,631	21.22	48,380
2008	582,746.90	15,734	20,534	678,762	21.24	31,957
	22,540,354.68	9,804,855	12,796,163	14,252,265		678,365
	58,200,428.79	32,387,743	42,268,735	27,571,782		1,221,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.6	2.10

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
1978	12,409,954.15	8,673,069	8,506,004	7,626,936	21.59	353,262
1984	33.35	21	21	22	23.34	1
1985	178,970.26	108,420	106,332	126,329	23.63	5,346
1986	82,473.40	48,708	47,770	59,445	23.92	2,485
1987	106,019.06	60,919	59,745	78,080	24.21	3,225
1988	31,207.86	17,433	17,097	23,473	24.49	958
1989	167,141.55	90,521	88,777	128,507	24.77	5,188
1990	44,301.85	23,204	22,757	34,835	25.06	1,390
1991	24,927.63	12,599	12,356	20,050	25.34	791
1992	292,117.97	142,104	139,367	240,386	25.62	9,383
1993	5,937.44	2,769	2,716	5,003	25.90	193
1994	69,175.63	30,845	30,251	59,677	26.17	2,280
1995	319,281.07	135,353	132,746	282,319	26.45	10,674
1996	116,539.31	46,768	45,867	105,634	26.72	3,953
1997	96,336.22	36,356	35,656	89,581	26.99	3,319
1998	11,988.92	4,225	4,144	11,442	27.26	420
1999	241,480.83	78,858	77,339	236,586	27.52	8,597
2000	161,889.68	48,405	47,472	162,985	27.78	5,867
2001	39,934.19	10,783	10,575	41,339	28.04	1,474
2002	48,802.06	11,705	11,480	51,963	28.29	1,837
2003	196,441.03	40,885	40,097	215,276	28.53	7,546
2004	409,314.80	71,569	70,190	461,919	28.77	16,056
2005	265,266.69	37,037	36,324	308,523	29.00	10,639
2006	353,726.19	36,098	35,402	424,442	29.23	14,521
2007	292.04	18	18	362	29.44	12
2008	45,694.27	986	967	58,436	29.65	1,971
	15,719,247.45	9,769,658	9,581,470	10,853,550		471,388

JEFFREY ENERGY CENTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -30

1980	15,840,648.25	10,681,508	10,475,755	10,117,088	22.18	456,136
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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
1984	33.35	21	21	22	23.34	1
1985	1,463.48	887	870	1,033	23.63	44
1986	35,487.26	20,958	20,554	25,579	23.92	1,069
1987	180,627.43	103,789	101,790	133,026	24.21	5,495
1988	303,053.61	169,289	166,028	227,942	24.49	9,308
1989	23,916.26	12,953	12,703	18,388	24.77	742
1990	7,249.82	3,797	3,724	5,701	25.06	227
1991	10,814.67	5,466	5,361	8,698	25.34	343
1992	28,767.01	13,994	13,724	23,673	25.62	924
1993	75,829.69	35,370	34,689	63,890	25.90	2,467
1994	401,319.84	178,949	175,502	346,214	26.17	13,229
1996	156,920.76	62,974	61,761	142,236	26.72	5,323
1997	112,883.25	42,601	41,780	104,968	26.99	3,889
1998	6,005.42	2,116	2,075	5,732	27.26	210
1999	377,988.45	123,436	121,059	370,326	27.52	13,457
2000	202,308.48	60,490	59,325	203,676	27.78	7,332
2001	242,656.09	65,520	64,258	251,195	28.04	8,958
2002	238,962.57	57,315	56,211	254,440	28.29	8,994
2003	51,520.69	10,723	10,516	56,461	28.53	1,979
2004	253,782.29	44,374	43,519	286,398	28.77	9,955
2005	893.25	125	123	1,038	29.00	36
2006	618,586.44	63,127	61,911	742,251	29.23	25,393
2007	289,921.34	18,280	17,928	358,970	29.44	12,193
2008	0.55			1	29.65	
	19,461,640.25	11,778,062	11,551,187	13,748,946		587,704

JEFFREY ENERGY CENTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -30

1983	21,277,565.34	13,495,721	13,235,759	14,425,076	23.06	625,545
1984	33.34	21	21	22	23.34	1
1985	1,525.99	924	906	1,078	23.63	46

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
1986	40,989.43	24,208	23,742	29,544	23.92	1,235
1987	46,878.67	26,936	26,417	34,525	24.21	1,426
1988	31,418.14	17,550	17,212	23,632	24.49	965
1989	36,561.66	19,801	19,420	28,110	24.77	1,135
1990	20,842.78	10,917	10,707	16,389	25.06	654
1991	25,046.94	12,660	12,416	20,145	25.34	795
1992	19,498.78	9,485	9,302	16,046	25.62	626
1993	20,152.76	9,400	9,219	16,980	25.90	656
1994	39,505.56	17,616	17,277	34,080	26.17	1,302
1995	46,110.23	19,548	19,171	40,772	26.45	1,541
1996	48,337.88	19,398	19,024	43,815	26.72	1,640
1997	318,975.38	120,378	118,059	296,609	26.99	10,990
1998	29,341.36	10,341	10,142	28,002	27.26	1,027
1999	224,754.58	73,396	71,982	220,199	27.52	8,001
2000	15,599.55	4,664	4,574	15,705	27.78	565
2001	135,078.07	36,472	35,769	139,832	28.04	4,987
2002	141,481.42	33,934	33,280	150,646	28.29	5,325
2003	223,846.69	46,589	45,692	245,309	28.53	8,598
2004	188,527.99	32,964	32,329	212,757	28.77	7,395
2005	234,519.55	32,744	32,113	272,762	29.00	9,406
2007	825,716.43	52,061	51,059	1,022,372	29.44	34,727
2008	55,168.71	1,191	1,168	70,551	29.65	2,379
	24,047,477.23	14,128,919	13,856,760	17,404,958		730,967

JEFFREY ENERGY CENTER COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -30

1988	642.57	359	352	483	24.49	20
1990	12,798.63	6,704	6,575	10,063	25.06	402
1993	41,745.11	19,472	19,097	35,172	25.90	1,358
1994	7,602.84	3,390	3,325	6,559	26.17	251
1995	78,928.24	33,460	32,815	69,792	26.45	2,639

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
1996	49,699.59	19,945	19,561	45,048	26.72	1,686
1997	76,193.29	28,755	28,201	70,850	26.99	2,625
1998	7,689.97	2,710	2,658	7,339	27.26	269
1999	15,318.89	5,003	4,907	15,008	27.52	545
2000	58,178.16	17,395	17,060	58,572	27.78	2,108
2001	67,407.99	18,201	17,850	69,780	28.04	2,489
2002	64,150.39	15,386	15,090	68,306	28.29	2,414
2003	23,934.84	4,982	4,886	26,229	28.53	919
2004	36,740.43	6,424	6,300	41,463	28.77	1,441
2005	796,941.79	111,269	109,125	926,899	29.00	31,962
2006	4,255.91	434	426	5,107	29.23	175
2007	138,515.32	8,733	8,565	171,505	29.44	5,826
2008	167,264.94	3,610	3,540	213,904	29.65	7,214
	1,648,008.90	306,232	300,333	1,842,079		64,343

SIBLEY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -30

1960	2,023,343.82	2,102,962	2,062,454	567,893	9.24	61,460
1962	67,334.26	69,450	68,112	19,423	9.38	2,071
1965	11,815.83	12,038	11,806	3,555	9.57	371
1967	15,726.14	15,873	15,567	4,877	9.70	503
1971	464.18	459	450	153	9.93	15
1972	4,140.02	4,070	3,992	1,390	9.98	139
1975	7,140.27	6,885	6,752	2,530	10.14	250
1976	196,344.48	187,888	184,269	70,979	10.20	6,959
1977	47,384.57	44,999	44,132	17,468	10.25	1,704
1979	8,125.78	7,589	7,443	3,121	10.35	302
1980	17,173.10	15,891	15,585	6,740	10.40	648
1990	12,392,595.39	9,978,766	9,786,550	6,323,824	10.85	582,841
1991	48,034.30	37,879	37,149	25,296	10.89	2,323
1992	4,552,081.50	3,504,465	3,436,960	2,480,746	10.94	226,759

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -30						
1993	2,096,660.83	1,573,250	1,542,945	1,182,714	10.98	107,715
1995	299,449.44	211,615	207,539	181,745	11.05	16,448
1996	107,175.87	73,064	71,657	67,672	11.09	6,102
1997	109,752.43	71,810	70,427	72,251	11.13	6,492
1998	69,210.09	43,232	42,399	47,574	11.17	4,259
1999	333,543.65	197,638	193,831	239,776	11.20	21,409
2000	1,992,517.56	1,107,860	1,086,520	1,503,753	11.24	133,786
2001	63,005.18	32,542	31,915	49,992	11.27	4,436
2002	497,656.19	235,297	230,764	416,189	11.30	36,831
2003	90,397.07	38,263	37,526	79,990	11.33	7,060
2004	39,991.45	14,702	14,419	37,570	11.36	3,307
2005	225,833.31	68,904	67,577	226,006	11.38	19,860
2006	209,966.23	48,886	47,944	225,012	11.41	19,721
2008	5,915,753.77	322,231	316,024	7,374,456	11.44	644,620
	31,442,616.71	20,028,508	19,642,708	21,232,695		1,918,391

SIBLEY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -30

1962	1,829,900.57	1,887,396	1,851,040	527,831	9.38	56,272
1965	456.28	465	456	137	9.57	14
1973	8,005.05	7,819	7,668	2,739	10.04	273
1976	373.76	358	351	135	10.20	13
1977	71,218.43	67,633	66,330	26,254	10.25	2,561
1980	50,673.35	46,890	45,987	19,888	10.40	1,912
1990	4,408,708.36	3,549,980	3,481,599	2,249,722	10.85	207,348
1992	5,289,760.55	4,072,375	3,993,931	2,882,758	10.94	263,506
1993	2,321,925.73	1,742,280	1,708,719	1,309,784	10.98	119,288
1994	202,688.60	147,821	144,974	118,521	11.02	10,755
1995	180,000.00	127,202	124,752	109,248	11.05	9,887
1997	60,722.38	39,730	38,965	39,974	11.13	3,592
1998	77,209.66	48,229	47,300	53,073	11.17	4,751

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -30						
1999	41,490.97	24,585	24,111	29,827	11.20	2,663
2000	1,842,372.27	1,024,377	1,004,645	1,390,439	11.24	123,705
2001	64,588.68	33,359	32,716	51,249	11.27	4,547
2002	470,016.03	222,228	217,947	393,074	11.30	34,785
2003	45,757.97	19,368	18,995	40,490	11.33	3,574
2004	46,043.34	16,927	16,601	43,255	11.36	3,808
2005	215,332.12	65,700	64,434	215,498	11.38	18,937
2006	251,109.98	58,466	57,340	269,103	11.41	23,585
2007	157,490.19	23,750	23,293	181,444	11.43	15,874
2008	473,508.07	25,792	25,295	590,265	11.44	51,597
	18,109,352.34	13,252,730	12,997,449	10,544,708		963,247

SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1969	19,182,187.86	16,583,001	16,263,571	8,673,273	15.54	558,126
1970	527,348.34	451,848	443,144	242,409	15.71	15,430
1971	168,044.96	142,588	139,841	78,617	15.89	4,948
1972	211,525.65	177,777	174,353	100,630	16.05	6,270
1973	230,628.15	191,823	188,128	111,689	16.22	6,886
1974	70,087.96	57,666	56,555	34,559	16.39	2,109
1975	218,651.00	177,938	174,510	109,736	16.55	6,631
1977	385,087.66	305,975	300,081	200,533	16.87	11,887
1978	407,111.86	319,347	313,196	216,049	17.03	12,686
1979	1,028,793.31	795,905	780,574	556,857	17.19	32,394
1980	65,467.97	49,925	48,963	36,145	17.35	2,083
1981	368,401.78	276,769	271,438	207,484	17.50	11,856
1982	21,683.27	16,036	15,727	12,461	17.65	706
1983	101,910.94	74,059	72,632	59,852	17.81	3,361
1984	161,852.45	115,535	113,310	97,098	17.96	5,406
1988	345,183.33	226,164	221,808	226,930	18.55	12,233
1990	15,655,981.59	9,730,662	9,543,225	10,809,551	18.83	574,060

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1992	402,900.80	235,226	230,695	293,076	19.11	15,336
1993	16,811,845.00	9,469,944	9,287,529	12,567,870	19.25	652,876
1994	595,659.11	322,674	316,458	457,899	19.39	23,615
1995	5,271,765.35	2,735,835	2,683,136	4,170,159	19.52	213,635
1996	1,069,992.83	528,855	518,668	872,323	19.66	44,370
1997	791,806.13	370,977	363,831	665,517	19.79	33,629
1998	861,574.03	380,032	372,712	747,334	19.92	37,517
1999	2,099,619.84	865,253	848,586	1,880,920	20.04	93,858
2000	1,318,069.90	501,196	491,542	1,221,949	20.17	60,582
2001	1,835,112.94	636,968	624,698	1,760,949	20.29	86,789
2002	1,004,702.85	313,075	307,044	999,070	20.40	48,974
2003	170,795.59	46,672	45,773	176,261	20.51	8,594
2004	3,343,306.64	775,814	760,870	3,585,429	20.62	173,881
2005	1,208,448.88	225,750	221,401	1,349,583	20.73	65,103
2006	3,087,437.33	430,265	421,977	3,591,692	20.82	172,512
2007	1,716,257.83	148,370	145,512	2,085,623	20.92	99,695
2008	8,629,965.51	261,402	256,367	10,962,588	21.00	522,028
	89,369,208.64	47,941,326	47,017,855	69,162,115		3,620,066

SIBLEY COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. -30

1969	153,971.99	133,109	130,545	69,619	15.54	4,480
1974	3,883.37	3,195	3,133	1,915	16.39	117
1975	2,177,226.11	1,771,827	1,737,697	1,092,697	16.55	66,024
1977	69,456.88	55,188	54,125	36,169	16.87	2,144
1978	1,239,741.00	972,478	953,746	657,917	17.03	38,633
1979	507,601.16	392,695	385,131	274,751	17.19	15,983
1980	187,138.19	142,708	139,959	103,321	17.35	5,955
1981	2,300.28	1,728	1,695	1,295	17.50	74
1982	24,045.21	17,783	17,440	13,819	17.65	783
1983	72,129.57	52,417	51,407	42,361	17.81	2,378

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
1984	16,370.66	11,686	11,461	9,821	17.96	547
1985	48,937.98	34,265	33,605	30,014	18.11	1,657
1986	2,507,571.71	1,720,545	1,687,403	1,572,440	18.25	86,161
1988	30,382.71	19,907	19,524	19,974	18.55	1,077
1990	82,911.00	51,532	50,539	57,245	18.83	3,040
1992	63,435.81	37,036	36,323	46,144	19.11	2,415
1993	9,264,120.26	5,218,386	5,117,867	6,925,489	19.25	359,766
1994	549,069.66	297,437	291,708	422,083	19.39	21,768
1996	199,163.02	98,438	96,542	162,370	19.66	8,259
1997	852,923.42	399,612	391,914	716,886	19.79	36,225
1998	352,744.27	155,592	152,595	305,973	19.92	15,360
1999	360,083.72	148,391	145,533	322,576	20.04	16,097
2000	57,292.31	21,785	21,365	53,115	20.17	2,633
2001	1,793,582.90	622,553	610,561	1,721,097	20.29	84,825
2002	341,585.65	106,442	104,392	339,669	20.40	16,650
2003	65,116.26	17,794	17,451	67,200	20.51	3,276
2004	96,992.88	22,507	22,073	104,018	20.62	5,045
2005	126,854.13	23,698	23,242	141,668	20.73	6,834
2006	908,228.95	126,571	124,133	1,056,565	20.82	50,748
2007	447,490.26	38,686	37,941	543,796	20.92	25,994
2008	1,536,478.39	46,540	45,643	1,951,779	21.00	92,942
	24,138,829.71	12,762,531	12,516,693	18,863,786		977,890
	223,936,381.23	129,967,966	127,464,455	163,652,837		9,333,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	4.17

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ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQ

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
2001	6,795.12	1,835	722	8,112	28.04	289
2003	42,794.13	8,907	3,506	52,126	28.53	1,827
2006	244,033.23	24,904	9,802	307,441	29.23	10,518
	293,622.48	35,646	14,030	367,679		12,634
JEFFREY ENERGY CENTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
2001	403,485.00	108,945	42,881	481,650	28.04	17,177
2002	110,558.72	26,518	10,437	133,289	28.29	4,712
2005	3,136.34	438	172	3,905	29.00	135
2006	14,718.20	1,502	591	18,543	29.23	634
2007	312,494.24	19,703	7,756	398,487	29.44	13,536
2008	43,474.24	938	369	56,148	29.65	1,894
	887,866.74	158,044	62,206	1,092,022		38,088
JEFFREY ENERGY CENTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
2001	6,152.63	1,661	654	7,344	28.04	262
2005	16,431.85	2,294	903	20,458	29.00	705
2006	15,025.83	1,533	603	18,931	29.23	648
2007	45,482.21	2,868	1,129	57,998	29.44	1,970
2008	51,260.35	1,106	435	66,203	29.65	2,233
	134,352.87	9,462	3,724	170,934		5,818

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ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQ

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
2000	47,222.11	14,119	5,557	55,832	27.78	2,010
2001	106,570.82	28,775	11,326	127,216	28.04	4,537
2002	92,582.69	22,206	8,740	111,617	28.29	3,945
2005	643,924.56	89,905	35,387	801,715	29.00	27,645
	890,300.18	155,005	61,010	1,096,380		38,137
SIBLEY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -30						
2000	94,931.31	52,783	20,775	102,636	11.24	9,131
2002	581,230.86	274,812	108,166	647,434	11.30	57,295
2007	12,961.20	1,955	769	16,081	11.43	1,407
	689,123.37	329,550	129,710	766,151		67,833
SIBLEY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -30						
2000	94,931.20	52,783	20,775	102,636	11.24	9,131
2002	554,767.24	262,299	103,241	617,956	11.30	54,686
2007	12,961.18	1,955	769	16,081	11.43	1,407
	662,659.62	317,037	124,785	736,673		65,224
SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
2000	225,006.18	85,559	33,676	258,832	20.17	12,833

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ACCOUNT 312.02 BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQ

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
2002	91,284.55	28,445	11,196	107,474	20.40	5,268
2007	25,922.50	2,241	882	32,817	20.92	1,569
	342,213.23	116,245	45,754	399,123		19,670
SIBLEY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -30						
2006	22,602.08	3,150	1,240	28,143	20.82	1,352
2008	494,741.54	14,986	5,898	637,266	21.00	30,346
	517,343.62	18,136	7,138	665,409		31,698
	4,417,482.11	1,139,125	448,357	5,294,371		279,102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.0	6.32

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1978	1,284,220.68	769,293	761,303	715,551	21.45	33,359
1985	63,646.53	33,127	32,783	40,411	23.25	1,738
1986	59,152.80	30,020	29,708	38,318	23.51	1,630
1987	30,565.77	15,108	14,951	20,200	23.76	850
1988	24,547.58	11,794	11,672	16,558	24.01	690
1989	99,547.24	46,433	45,951	68,528	24.25	2,826
1990	1,096.95	495	490	771	24.50	31
1991	18,017.28	7,857	7,775	12,945	24.75	523
1992	20,661.42	8,682	8,592	15,169	24.99	607
1993	10,027.87	4,044	4,002	7,530	25.24	298
1994	12,123.16	4,676	4,627	9,315	25.48	366
1995	1,656,327.62	608,767	602,444	1,302,333	25.72	50,635
1996	27,621.58	9,622	9,522	22,243	25.96	857
1997	143,659.57	47,167	46,677	118,532	26.20	4,524
1998	749,934.68	230,440	228,047	634,378	26.44	23,993
1999	33,907.03	9,662	9,562	29,431	26.68	1,103
2000	113,768.43	29,765	29,456	101,378	26.92	3,766
2001	21,912.47	5,194	5,140	20,059	27.16	739
2002	21,698.90	4,582	4,534	20,420	27.39	746
2003	466,149.75	85,611	84,722	451,350	27.63	16,336
2004	249,175.97	38,541	38,140	248,412	27.86	8,916
2005	159,294.71	19,729	19,524	163,665	28.10	5,824
2007	5,456.41	309	306	5,969	28.56	209
2008	39,630.20	761	753	44,822	28.80	1,556
	5,312,144.60	2,021,679	2,000,681	4,108,288		162,122

JEFFREY ENERGY CENTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -15

1980	2,399,136.08	1,387,228	1,372,819	1,386,187	21.97	63,095
1987	11,002.14	5,438	5,382	7,270	23.76	306
1988	117,393.75	56,404	55,818	79,185	24.01	3,298

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1990	1,096.95	495	490	771	24.50	31
1991	18,000.25	7,850	7,768	12,932	24.75	523
1992	12,595.23	5,293	5,238	9,247	24.99	370
1993	8,129.04	3,278	3,244	6,104	25.24	242
1994	1,572,899.17	606,683	600,382	1,208,452	25.48	47,427
1995	94,144.89	34,602	34,243	74,024	25.72	2,878
1996	25,863.71	9,009	8,915	20,828	25.96	802
1998	13,137.66	4,037	3,995	11,113	26.44	420
1999	58,914.37	16,789	16,615	51,137	26.68	1,917
2000	228,311.40	59,732	59,111	203,447	26.92	7,557
2001	268,188.65	63,565	62,905	245,512	27.16	9,039
2002	154,568.61	32,636	32,297	145,457	27.39	5,311
2004	60,965.21	9,430	9,332	60,778	27.86	2,182
2006	104,008.79	9,485	9,386	110,224	28.33	3,891
2007	107,268.89	6,082	6,019	117,340	28.56	4,109
	5,255,624.79	2,318,036	2,293,959	3,750,008		153,398

JEFFREY ENERGY CENTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1983	3,451,376.53	1,879,361	1,859,841	2,109,242	22.75	92,714
1988	9,663.80	4,643	4,595	6,518	24.01	271
1990	145,121.22	65,537	64,856	102,033	24.50	4,165
1991	4,146.20	1,808	1,789	2,979	24.75	120
1992	2,940.49	1,236	1,223	2,159	24.99	86
1993	8,129.03	3,278	3,244	6,104	25.24	242
1994	58,689.45	22,637	22,402	45,091	25.48	1,770
1996	15,773.01	5,494	5,437	12,702	25.96	489
1997	1,467,893.05	481,946	476,940	1,211,137	26.20	46,227
1998	25,381.39	7,799	7,718	21,471	26.44	812
1999	73,814.14	21,035	20,817	64,069	26.68	2,401
2000	26,189.69	6,852	6,781	23,337	26.92	867

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
2001	31,849.99	7,549	7,471	29,156	27.16	1,073
2003	10,660.03	1,958	1,938	10,321	27.63	374
2004	127,388.59	19,704	19,499	126,998	27.86	4,558
2005	69,477.34	8,605	8,515	71,384	28.10	2,540
2007	109,147.69	6,188	6,124	119,396	28.56	4,181
2008	103,666.28	1,991	1,970	117,246	28.80	4,071
	5,741,307.92	2,547,621	2,521,160	4,081,343		166,961
JEFFREY ENERGY CENTER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1983	887,227.35	483,117	478,099	542,212	22.75	23,833
1997	322,215.96	105,792	104,694	265,854	26.20	10,147
1998	49,052.23	15,073	14,916	41,494	26.44	1,569
	1,258,495.54	603,982	597,709	849,560		35,549
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1985	19,035.85	9,908	9,805	12,086	23.25	520
1986	9,163.60	4,650	4,602	5,936	23.51	252
1995	7,946.39	2,921	2,891	6,247	25.72	243
1996	9,731.28	3,390	3,355	7,836	25.96	302
1997	6.00	2	2	5	26.20	
2004	92,576.40	14,319	14,170	92,293	27.86	3,313
2005	753,877.28	93,371	92,401	774,558	28.10	27,564
2007	223.82	13	13	244	28.56	9
2008	84,003.92	1,613	1,596	95,009	28.80	3,299
	976,564.54	130,187	128,835	994,214		35,502

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1960	2,178,093.99	1,978,297	1,957,749	547,059	9.29	58,887
1962	11,061.70	9,972	9,868	2,853	9.41	303
1963	541.89	487	482	141	9.47	15
1974	12,006.79	10,189	10,083	3,725	10.05	371
1977	581,560.96	482,937	477,921	190,874	10.19	18,732
1990	8,412,879.49	5,935,497	5,873,848	3,800,963	10.73	354,237
1992	109,449.78	73,922	73,154	52,713	10.80	4,881
1993	4,211.94	2,773	2,744	2,100	10.84	194
1996	171,778.22	102,802	101,734	95,811	10.95	8,750
2000	422,211.41	206,841	204,693	280,850	11.09	25,325
2001	219,243.36	99,843	98,806	153,324	11.12	13,788
2002	33,753.29	14,086	13,940	24,876	11.15	2,231
2003	343,173.81	128,143	126,812	267,838	11.19	23,935
2004	57,450.75	18,671	18,477	47,591	11.22	4,242
2005	435,886.96	117,648	116,426	384,844	11.25	34,208
2006	250,118.74	51,832	51,294	236,343	11.28	20,952
2007	406,488.47	54,740	54,171	413,291	11.31	36,542
2008	200,096.54	9,711	9,610	220,501	11.35	19,427
	13,850,008.09	9,298,391	9,201,812	6,725,697		627,020

SIBLEY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1962	1,935,433.23	1,744,764	1,726,642	499,106	9.41	53,040
1990	4,445,297.00	3,136,268	3,103,693	2,008,399	10.73	187,176
1992	173,378.19	117,099	115,883	83,502	10.80	7,732
1993	280,926.67	184,923	183,002	140,064	10.84	12,921
1996	170,882.58	102,266	101,204	95,311	10.95	8,704
2000	2,548,655.77	1,248,586	1,235,617	1,695,337	11.09	152,871
2001	254,484.46	115,892	114,688	177,969	11.12	16,004
2002	481,575.50	200,978	198,891	354,921	11.15	31,831
2003	17,000.02	6,348	6,282	13,268	11.19	1,186

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2004	8,221.44	2,672	2,644	6,811	11.22	607
2005	233,554.94	63,038	62,383	206,205	11.25	18,329
2007	372,728.37	50,193	49,672	378,966	11.31	33,507
	10,922,138.17	6,973,027	6,900,601	5,659,859		523,908

SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -15						
1969	6,918,551.11	5,171,617	5,117,902	2,838,432	15.57	182,301
1970	199,120.20	147,537	146,005	82,983	15.72	5,279
1973	8,364.39	6,017	5,955	3,664	16.18	226
1975	2,202.45	1,551	1,535	998	16.47	61
1978	142,315.92	96,594	95,591	68,072	16.90	4,028
1979	1,733,610.65	1,161,103	1,149,043	844,609	17.04	49,566
1982	113,078.39	72,419	71,667	58,373	17.45	3,345
1984	2,425,012.52	1,500,634	1,485,047	1,303,717	17.71	73,615
1986	642,551.05	382,398	378,426	360,508	17.97	20,062
1990	2,845,868.54	1,537,210	1,521,243	1,751,506	18.48	94,778
1991	206,966.40	108,533	107,406	130,605	18.61	7,018
1992	576,155.04	292,661	289,621	372,957	18.73	19,912
1993	19,168.72	9,400	9,302	12,742	18.86	676
1996	398,035.14	171,836	170,051	287,689	19.22	14,968
2000	145,288.13	48,571	48,067	119,014	19.69	6,044
2001	14,444,075.39	4,410,137	4,364,331	12,246,356	19.81	618,191
2002	32,513.06	8,929	8,836	28,554	19.92	1,433
2003	241,164.62	58,103	57,499	219,840	20.04	10,970
2004	535,757.32	109,793	108,653	507,468	20.15	25,185
2005	302,762.14	50,277	49,755	298,421	20.26	14,730
2006	1,275,188.97	158,085	156,443	1,310,024	20.37	64,311
2007	139,462.98	10,810	10,698	149,684	20.49	7,305
2008	1,170,808.83	31,237	30,912	1,315,518	20.60	63,860
	34,518,021.96	15,545,452	15,383,988	24,311,734		1,287,864

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -15						
1981	73,503.99	47,827	47,330	37,200	17.31	2,149
1990	161,473.00	87,220	86,314	99,380	18.48	5,378
2008	76,561.01	2,043	2,022	86,023	20.60	4,176
	311,538.00	137,090	135,666	222,603		11,703
	78,145,843.61	39,575,465	39,164,411	50,703,306		3,004,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.9	3.84

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1978	1,575,200.98	895,124	1,137,693	595,028	22.18	26,827
1986	4,273.08	2,060	2,618	2,082	24.09	86
1987	47,799.84	22,452	28,536	24,044	24.32	989
1992	3,064.04	1,223	1,554	1,816	25.47	71
1993	2,565.16	983	1,249	1,573	25.70	61
1995	47,429.86	16,570	21,060	31,113	26.15	1,190
1996	12,795.79	4,238	5,387	8,688	26.37	329
1998	8,287.35	2,419	3,075	6,041	26.82	225
1999	1,561.66	423	538	1,180	27.04	44
2000	96.81	24	31	75	27.26	3
2001	14,755.02	3,326	4,227	12,004	27.48	437
2002	224,530.00	45,050	57,258	189,725	27.70	6,849
2003	114,976.51	20,046	25,478	100,996	27.92	3,617
2005	4,105.75	484	615	3,901	28.35	138
2006	13,395.80	1,160	1,474	13,261	28.57	464
2008	72,626.45	1,326	1,686	78,203	29.00	2,697
	2,147,464.10	1,016,908	1,292,479	1,069,730		44,027

JEFFREY ENERGY CENTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1980	1,274,311.80	699,330	888,841	512,902	22.66	22,635
1986	4,273.08	2,060	2,618	2,082	24.09	86
1987	46,681.58	21,926	27,868	23,482	24.32	966
1993	2,288.76	877	1,115	1,403	25.70	55
1995	23,179.57	8,098	10,292	15,206	26.15	581
1996	3,962.88	1,313	1,669	2,690	26.37	102
1998	94.70	28	36	68	26.82	3
1999	7,101.43	1,923	2,444	5,368	27.04	199
2002	171,161.71	34,342	43,648	144,630	27.70	5,221
2003	5,717.36	997	1,267	5,022	27.92	180
2005	4,757.77	561	713	4,521	28.35	159

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2006	39,244.96	3,397	4,318	38,851	28.57	1,360
	1,582,775.60	774,852	984,829	756,225		31,547
JEFFREY ENERGY CENTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1983	2,117,722.81	1,095,329	1,392,152	937,343	23.38	40,092
1986	4,273.09	2,060	2,618	2,082	24.09	86
1987	17,396.63	8,171	10,385	8,751	24.32	360
1993	2,288.77	877	1,115	1,403	25.70	55
1998	5,284.57	1,543	1,961	3,852	26.82	144
2000	115,855.06	28,802	36,607	90,834	27.26	3,332
2001	10,073.69	2,271	2,886	8,195	27.48	298
2002	48,527.87	9,737	12,376	41,005	27.70	1,480
2003	35,368.09	6,166	7,837	31,068	27.92	1,113
2005	140.94	17	22	133	28.35	5
2006	16,015.46	1,386	1,761	15,856	28.57	555
2007	11,441.28	615	782	11,803	28.78	410
	2,384,388.26	1,156,974	1,470,502	1,152,325		47,930
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1991	33.40	14	18	19	25.24	1
1996	1,625.30	538	684	1,104	26.37	42
1997	10,905.05	3,402	4,324	7,672	26.60	288
1999	323,999.75	87,746	111,524	244,876	27.04	9,056
2000	39,837.17	9,904	12,588	31,233	27.26	1,146
2003	18,043.92	3,146	3,998	15,850	27.92	568

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2004	5,616.99	824	1,047	5,132	28.14	182
2005	4,042.95	476	605	3,842	28.35	136
2007	12.62	1	1	13	28.78	
2008	4,738.37	87	111	5,101	29.00	176
	408,855.52	106,138	134,900	314,842		11,595

SIBLEY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1960	382,910.23	332,791	421,201			
1974	19,694.05	15,998	20,361	1,302	10.17	128
1981	45,528.62	34,922	44,447	5,634	10.46	539
1989	79,611.18	54,794	69,739	17,833	10.75	1,659
1990	1,095,853.89	739,537	941,246	264,193	10.79	24,485
1992	125,144.00	80,819	102,862	34,796	10.86	3,204
1993	47,111.15	29,663	37,754	14,068	10.89	1,292
2001	12,219.70	5,323	6,775	6,667	11.15	598
2002	42,410.67	16,916	21,530	25,122	11.18	2,247
2003	34,800.23	12,445	15,839	22,441	11.21	2,002
2005	63,641.46	16,444	20,929	49,077	11.27	4,355
2008	14,805.36	687	874	15,412	11.36	1,357
	1,963,730.54	1,340,339	1,703,557	456,545		41,866

SIBLEY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1962	239,128.86	206,304	262,210	832	9.60	87
1977	6,646.23	5,283	6,715	596	10.30	58
1978	2,235.42	1,763	2,241	218	10.34	21

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1989	79,611.18	54,794	69,643	17,929	10.75	1,668
1990	1,026,537.02	692,759	880,489	248,702	10.79	23,049
1992	203,640.00	131,513	167,152	56,852	10.86	5,235
1993	38,941.59	24,519	31,163	11,673	10.89	1,072
1997	8,236.01	4,532	5,760	3,300	11.02	299
1999	8,937.67	4,453	5,660	4,171	11.09	376
2001	12,219.70	5,323	6,765	6,677	11.15	599
2002	11,550.00	4,607	5,855	6,850	11.18	613
2003	61,065.74	21,838	27,756	39,416	11.21	3,516
2005	118,514.60	30,623	38,922	91,444	11.27	8,114
	1,817,264.02	1,188,311	1,510,331	488,660		44,707

SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1969	4,997,491.91	3,561,663	4,526,836	970,405	16.04	60,499
1970	257,888.82	182,178	231,546	52,132	16.18	3,222
1973	4,786.42	3,284	4,174	1,091	16.60	66
1974	10,344.13	7,025	8,929	2,450	16.73	146
1975	48,529.49	32,595	41,428	11,954	16.87	709
1976	898.87	597	759	230	17.00	14
1990	392,404.97	202,226	257,027	174,618	18.72	9,328
1993	959,804.70	449,342	571,108	484,677	19.06	25,429
1995	31,687.51	13,692	17,402	17,454	19.28	905
1997	178,454.35	69,745	88,645	107,655	19.51	5,518
1998	33,953.34	12,501	15,889	21,460	19.62	1,094
2000	29,709.19	9,471	12,038	20,642	19.83	1,041
2003	88,387.48	20,311	25,815	71,411	20.15	3,544
2004	220,346.38	43,095	54,773	187,608	20.25	9,265
2005	200,599.38	31,731	40,330	180,329	20.36	8,857
2006	82,898.48	9,785	12,437	78,751	20.46	3,849
2007	50,426.36	3,750	4,766	50,703	20.56	2,466

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2008	2,449,671.84	62,516	79,457	2,615,182	20.67	126,521
	10,038,283.62	4,715,507	5,993,359	5,048,752		262,473
SIBLEY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1974	20,044.50	13,613	17,302	4,747	16.73	284
1975	3,194.90	2,146	2,728	786	16.87	47
1979	976,219.26	624,009	793,109	280,732	17.39	16,143
1980	1,267.39	799	1,016	378	17.51	22
1987	146.14	81	103	58	18.37	3
1988	13,629.91	7,403	9,409	5,584	18.48	302
1990	253,611.00	130,698	166,116	112,856	18.72	6,029
1993	2,327,634.22	1,089,705	1,385,002	1,175,396	19.06	61,668
2001	99,999.99	29,117	37,007	72,993	19.94	3,661
2007	31,596.65	2,350	2,987	31,769	20.56	1,545
	3,727,343.96	1,899,921	2,414,779	1,685,299		89,704
	24,070,105.62	12,198,950	15,504,736	10,972,378		573,849
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.1	2.38

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1978	63,785.95	37,236	39,451	30,714	22.28	1,379
1985	4.13	2	2	3	24.77	
1986	7,507.83	3,607	3,822	4,437	25.08	177
1987	4,799.55	2,237	2,370	2,910	25.38	115
1988	13,618.03	6,154	6,520	8,460	25.67	330
1989	35,943.25	15,712	16,647	22,891	25.95	882
1991	755.85	307	325	506	26.48	19
1996	4,227.27	1,351	1,431	3,219	27.62	117
1999	125,963.24	32,672	34,616	103,944	28.19	3,687
2000	843.59	201	213	715	28.36	25
2002	3,726.26	711	753	3,346	28.69	117
2003	2,227.08	369	391	2,059	28.84	71
2005	14,465.23	1,610	1,706	14,206	29.12	488
	277,867.26	102,169	108,247	197,410		7,407

JEFFREY ENERGY CENTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1980	190,521.87	106,485	112,819	96,755	23.05	4,198
1985	4.13	2	2	3	24.77	
1986	7,507.83	3,607	3,822	4,437	25.08	177
1987	4,799.55	2,237	2,370	2,910	25.38	115
1988	13,618.04	6,154	6,520	8,460	25.67	330
1991	755.85	307	325	506	26.48	19
1996	748.93	239	253	571	27.62	21
1997	21,084.10	6,334	6,711	16,482	27.82	592
1999	57,814.96	14,996	15,888	47,708	28.19	1,692
2000	46,844.13	11,135	11,798	39,731	28.36	1,401
2001	7,626.19	1,637	1,734	6,655	28.53	233
2002	1,127.54	215	228	1,012	28.69	35
2004	3,608.40	501	531	3,438	28.99	119
	356,061.52	153,849	163,001	228,668		8,932

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1983	53,177.50	27,698	29,346	29,149	24.11	1,209
1985	4.14	2	2	3	24.77	
1986	7,751.78	3,724	3,946	4,581	25.08	183
1987	4,911.87	2,290	2,426	2,977	25.38	117
1988	13,618.01	6,154	6,520	8,460	25.67	330
1991	755.85	307	325	506	26.48	19
1995	2,093.50	708	750	1,553	27.41	57
1997	725.50	218	231	567	27.82	20
2005	286.77	32	34	281	29.12	10
	83,324.92	41,133	43,580	48,077		1,945

JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1983	9,287.26	4,837	5,125	5,091	24.11	211
1984	42,489.72	21,561	22,844	23,895	24.45	977
1985	27,088.10	13,385	14,181	15,616	24.77	630
1986	6,488.36	3,117	3,302	3,835	25.08	153
1990	8,453.13	3,566	3,778	5,520	26.22	211
1991	22,266.91	9,043	9,581	14,913	26.48	563
1992	6,912.46	2,697	2,857	4,747	26.72	178
1993	131,575.58	49,137	52,060	92,673	26.96	3,437
1994	23,010.21	8,196	8,684	16,627	27.19	612
1995	25,358.64	8,578	9,088	18,807	27.41	686
1996	50,251.12	16,058	17,013	38,263	27.62	1,385
1997	74,234.29	22,301	23,628	58,030	27.82	2,086
1998	65,218.69	18,287	19,375	52,366	28.01	1,870
1999	107,217.41	27,810	29,464	88,475	28.19	3,139
2000	101,243.80	24,067	25,499	85,869	28.36	3,028
2001	43,382.33	9,315	9,869	37,852	28.53	1,327
2002	60,586.88	11,556	12,244	54,402	28.69	1,896
2003	34,379.27	5,691	6,030	31,787	28.84	1,102

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2004	6,755.08	938	994	6,437	28.99	222
2005	158,965.83	17,696	18,748	156,114	29.12	5,361
2006	61,941.48	5,049	5,349	62,787	29.26	2,146
2007	21,187.33	1,067	1,131	22,175	29.38	755
2008	507,219.05	8,760	9,281	548,660	29.50	18,599
	1,595,512.93	292,712	310,125	1,444,941		50,574

SIBLEY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-R2
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1993	10,938.93	6,849	7,257	4,776	11.08	431
2007	66,525.55	8,408	8,908	64,270	11.32	5,678
	77,464.48	15,257	16,165	69,046		6,109

SIBLEY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-R2
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1964	1,473.27	1,282	1,358	263	9.49	28
1990	49,485.36	33,259	35,238	19,196	11.01	1,744
1993	11,979.47	7,501	7,947	5,230	11.08	472
2007	35,258.52	4,456	4,721	34,063	11.32	3,009
	98,196.62	46,498	49,264	58,752		5,253

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIBLEY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1969	157,458.59	115,943	122,840	50,364	15.60	3,228
1970	31,739.32	23,095	24,469	10,444	15.86	659
1972	1,669.03	1,186	1,257	579	16.35	35
1974	6,327.82	4,383	4,644	2,317	16.81	138
1977	784.84	521	552	311	17.45	18
1979	5,775.33	3,722	3,943	2,410	17.83	135
1993	20,423.12	9,404	9,963	12,502	19.74	633
1994	89,211.33	39,449	41,796	56,336	19.84	2,840
	313,389.38	197,703	209,464	135,263		7,686
SIBLEY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1969	22,157.77	16,316	17,287	7,087	15.60	454
1979	54,648.63	35,220	37,315	22,798	17.83	1,279
1980	54,952.85	34,848	36,921	23,527	18.01	1,306
2000	27,374.64	8,501	9,007	21,105	20.31	1,039
	159,133.89	94,885	100,530	74,517		4,078
	2,960,951.00	944,206	1,000,376	2,256,674		91,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.5	3.11

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2000	500,000.24	143,063	116,662	408,338	20.10	20,315
2002	2,111.59	495	404	1,813	20.16	90
2003	8,840.53	1,822	1,486	7,797	20.19	386
2008	254,501.65	5,906	4,816	262,411	20.33	12,908
	765,454.01	151,286	123,368	680,359		33,699
GREENWOOD UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2000	20,000.14	5,723	4,667	16,333	20.10	813
2002	2,111.56	495	404	1,813	20.16	90
2004	40,726.46	7,120	5,806	36,957	20.22	1,828
2008	81,074.96	1,881	1,534	83,595	20.33	4,112
	143,913.12	15,219	12,411	138,698		6,843
GREENWOOD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2001	530,000.28	138,513	112,952	443,548	20.13	22,034
2002	2,111.59	495	404	1,813	20.16	90
2003	8,840.48	1,822	1,486	7,797	20.19	386
2004	39,127.18	6,840	5,578	35,506	20.22	1,756
2008	10,663.57	247	201	10,996	20.33	541
	590,743.10	147,917	120,621	499,660		24,807

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2000	19,999.94	5,722	4,666	16,334	20.10	813
2002	2,111.59	495	404	1,813	20.16	90
2004	43,692.69	7,639	6,229	39,648	20.22	1,961
	65,804.22	13,856	11,299	57,795		2,864
GREENWOOD ENERGY CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1978	10,352.34	6,130	4,999	5,871	19.07	308
1979	3,041.16	1,776	1,448	1,745	19.13	91
1980	32,118.71	18,474	15,065	18,660	19.20	972
1981	10,854.51	6,147	5,013	6,384	19.26	331
1982	15,487.11	8,627	7,035	9,226	19.32	478
1983	11,768.34	6,440	5,252	7,105	19.38	367
1986	134,332.03	69,269	56,486	84,563	19.54	4,328
1987	37,844.22	19,081	15,560	24,176	19.59	1,234
1992	167,369.32	73,318	59,788	115,950	19.81	5,853
1996	27,568.64	10,230	8,342	20,605	19.96	1,032
1997	128.28	45	37	98	20.00	5
1998	3,900.57	1,293	1,054	3,042	20.03	152
2001	18,459.51	4,824	3,934	15,448	20.13	767
2004	121,482.92	21,238	17,319	110,238	20.22	5,452
2005	233,371.86	32,982	26,896	218,144	20.25	10,773
2007	368,096.85	24,427	19,919	366,583	20.30	18,058
2008	55,550.20	1,289	1,051	57,277	20.33	2,817
	1,251,726.57	305,590	249,198	1,065,115		53,018

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEVADA PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1980	9,113.81	5,242	4,275	5,295	19.20	276
1998	52,999.88	17,569	14,327	41,323	20.03	2,063
2005	235,748.27	33,318	27,169	220,367	20.25	10,882
	297,861.96	56,129	45,771	266,985		13,221
RALPH GREEN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1985	42,812.66	22,544	18,384	26,569	19.49	1,363
1992	30,220.75	13,239	10,796	20,936	19.81	1,057
1994	666,389.27	270,857	220,874	478,835	19.89	24,074
1996	56,095.93	20,816	16,975	41,926	19.96	2,101
1998	23,041.52	7,638	6,228	17,966	20.03	897
1999	33,500.00	10,373	8,459	26,716	20.06	1,332
2002	138,194.72	32,416	26,434	118,670	20.16	5,886
	990,254.85	377,883	308,150	731,618		36,710
RALPH GREEN PLANT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2003	138,966.08	28,643	23,357	122,557	20.19	6,070
2005	159,606.26	22,557	18,395	149,192	20.25	7,368
	298,572.34	51,200	41,752	271,749		13,438

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH HARPER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2005	800,001.12	80,136	65,348	774,653	28.64	27,048
2006	100,000.00	7,382	6,020	98,980	28.70	3,449
2008	75,397.78	1,188	969	78,199	28.83	2,712
	975,398.90	88,706	72,337	951,832		33,209
SOUTH HARPER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2005	800,000.88	80,136	65,348	774,653	28.64	27,048
2006	100,000.00	7,382	6,020	98,980	28.70	3,449
2008	74,515.97	1,174	957	77,285	28.83	2,681
	974,516.85	88,692	72,325	950,918		33,178
SOUTH HARPER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2005	800,000.99	80,136	65,348	774,653	28.64	27,048
2006	100,000.01	7,382	6,020	98,980	28.70	3,449
2008	75,888.80	1,195	974	78,709	28.83	2,730
	975,889.80	88,713	72,342	952,342		33,227
SOUTH HARPER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2005	6,600,000.03	661,122	539,122	6,390,878	28.64	223,145
2006	261,932.01	19,335	15,767	259,262	28.70	9,034
	6,861,932.04	680,457	554,889	6,650,140		232,179

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KCI PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1977	77,856.00	46,728	38,105	43,644	19.00	2,297
1978	135,454.68	80,202	65,402	76,825	19.07	4,029
1981	3,531.61	2,000	1,631	2,077	19.26	108
1996	14,652.65	5,437	4,434	10,951	19.96	549
1997	31,051.73	10,919	8,904	23,700	20.00	1,185
1999	4,489.54	1,390	1,133	3,581	20.06	179
2005	162,815.66	23,011	18,765	152,191	20.25	7,516
	429,851.87	169,687	138,374	312,969		15,863
CROSSROADS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	2,084,404.48	388,481	193,652	1,994,973	26.04	76,612
CROSSROADS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	2,084,404.48	388,481	193,652	1,994,973	26.04	76,612
CROSSROADS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	2,084,404.47	388,481	193,652	1,994,973	26.04	76,612

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	2,084,404.47	388,481	193,651	1,994,974	26.04	76,612
	22,959,537.53	3,789,259	2,597,444	21,510,073		838,704
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.6	3.65

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1996	32,999.99	13,380	18,260	18,040	19.63	919
2000	550,999.99	171,708	234,329	371,771	20.04	18,551
2007	453,022.70	32,391	44,204	454,121	20.57	22,077
	1,037,022.68	217,479	296,793	843,932		41,547
GREENWOOD UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1996	32,999.99	13,380	18,260	18,040	19.63	919
2000	79,999.96	24,930	34,022	53,978	20.04	2,694
2007	154,016.39	11,012	15,028	154,390	20.57	7,506
	267,016.34	49,322	67,310	226,408		11,119
GREENWOOD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1996	32,999.99	13,380	18,260	18,040	19.63	919
2001	500,000.05	142,065	193,876	356,124	20.13	17,691
2007	351,554.34	25,136	34,303	352,407	20.57	17,132
2008	302,425.00	7,552	10,306	322,362	20.63	15,626
	1,186,979.38	188,133	256,745	1,048,933		51,368
GREENWOOD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1996	32,999.98	13,380	18,260	18,040	19.63	919

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2008	290,512.96	7,254	9,899	309,665	20.63	15,010
	323,512.94	20,634	28,159	327,705		15,929
GREENWOOD ENERGY CENTER						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1976	13,359.04	9,201	12,557	2,138	15.77	136
1978	256,598.94	171,218	233,661	48,598	16.32	2,978
1982	3,283.94	2,041	2,785	827	17.31	48
1983	6,945.83	4,234	5,778	1,862	17.53	106
1996	265,176.01	107,518	146,730	144,964	19.63	7,385
2005	5,367.26	825	1,126	4,778	20.44	234
	550,731.02	295,037	402,637	203,167		10,887
NEVADA PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1998	234,999.98	84,943	115,922	142,578	19.84	7,186
1999	13,476.00	4,546	6,204	8,620	19.94	432
2006	508,632.19	57,964	79,103	480,392	20.51	23,422
	757,108.17	147,453	201,229	631,590		31,040
RALPH GREEN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1994	60,000.00	26,697	36,434	29,566	19.39	1,525

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RALPH GREEN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2000	2,614.13	815	1,112	1,764	20.04	88
	62,614.13	27,512	37,546	31,330		1,613
RALPH GREEN PLANT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2007	380,166.78	27,182	37,095	381,088	20.57	18,526
SOUTH HARPER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	400,000.35	44,924	61,308	378,692	28.58	13,250
SOUTH HARPER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	400,000.35	44,924	61,308	378,692	28.58	13,250
SOUTH HARPER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	400,000.35	44,924	61,308	378,692	28.58	13,250

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH HARPER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	2,749,999.91	308,852	421,490	2,603,510	28.58	91,096
2007	54,627.21	2,794	3,813	56,277	28.92	1,946
	2,804,627.12	311,646	425,303	2,659,787		93,042
KCI PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1977	61,498.40	41,698	56,905	10,743	16.05	669
1978	3,267.41	2,180	2,975	619	16.32	38
2000	92,847.46	28,934	39,486	62,646	20.04	3,126
	157,613.27	72,812	99,366	74,008		3,833
CROSSROADS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	612,458.20	126,993	100,470	573,234	25.83	22,193
CROSSROADS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	612,458.19	126,993	100,470	573,234	25.83	22,193

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	612,458.19	126,993	100,470	573,234	25.83	22,193
CROSSROADS UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	612,458.19	126,993	100,470	573,234	25.83	22,193
	11,177,225.65	1,999,954	2,437,987	9,856,960		407,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.2	3.65

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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GREENWOOD UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 25-S0.5

PROBABLE RETIREMENT YEAR.. 6-2030

NET SALVAGE PERCENT.. -10

1976	8,641.81	7,209	6,793	2,713	6.04	449
1996	460,000.00	211,356	199,156	306,844	13.83	22,187
2000	4,310,103.90	1,522,372	1,434,496	3,306,618	15.35	215,415
2001	909,215.67	293,540	276,596	723,541	15.72	46,027
2003	20,551.90	5,229	4,927	17,680	16.48	1,073
2004	775,499.93	167,880	158,189	694,861	16.86	41,214
2006	1,629,591.13	213,493	201,170	1,591,380	17.61	90,368
2007	126,895.27	10,413	9,812	129,773	17.99	7,214
2008	60,989.97	1,744	1,643	65,446	18.37	3,563
	8,301,489.58	2,433,236	2,292,782	6,838,856		427,510

GREENWOOD UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 25-S0.5

PROBABLE RETIREMENT YEAR.. 6-2030

NET SALVAGE PERCENT.. -10

1996	460,000.00	211,356	199,156	306,844	13.83	22,187
2000	6,101,526.70	2,155,120	2,030,719	4,680,960	15.35	304,949
2001	1,031,180.22	332,917	313,700	820,598	15.72	52,201
2003	11,324.16	2,881	2,715	9,742	16.48	591
2004	15,000.00	3,247	3,060	13,440	16.86	797
2007	1,724,160.29	141,485	133,318	1,763,258	17.99	98,013
2008	60,989.97	1,744	1,643	65,446	18.37	3,563
	9,404,181.34	2,848,750	2,684,311	7,660,288		482,301

GREENWOOD UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 25-S0.5

PROBABLE RETIREMENT YEAR.. 6-2030

NET SALVAGE PERCENT.. -10

1996	340,000.00	156,220	147,202	226,798	13.83	16,399
1999	153,725.41	58,745	55,354	113,744	14.97	7,598
2001	4,474,999.86	1,444,754	1,361,358	3,561,142	15.72	226,536

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2003	3,108.10	791	745	2,674	16.48	162
2004	198,703.25	43,015	40,532	178,042	16.86	10,560
2006	73,977.32	9,692	9,133	72,242	17.61	4,102
2007	1,219,360.25	100,061	94,285	1,247,011	17.99	69,317
2008	340,584.23	9,741	9,179	365,464	18.37	19,895
	6,804,458.42	1,823,019	1,717,788	5,767,117		354,569

GREENWOOD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1996	340,000.00	156,220	147,202	226,798	13.83	16,399
1999	347,367.61	132,743	125,081	257,023	14.97	17,169
2000	4,105,000.12	1,449,927	1,366,233	3,149,267	15.35	205,164
2003	840,577.25	213,868	201,523	723,112	16.48	43,878
2004	14,999.97	3,247	3,060	13,440	16.86	797
2006	2,379,941.57	311,796	293,797	2,324,139	17.61	131,978
2007	948,649.95	77,846	73,353	970,162	17.99	53,928
2008	60,989.97	1,744	1,643	65,446	18.37	3,563
	9,037,526.44	2,347,391	2,211,892	7,729,387		472,876

GREENWOOD ENERGY CENTER						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2003	33,598.50	8,548	8,055	28,903	16.48	1,754
2004	91,851.62	19,884	18,736	82,301	16.86	4,881
2006	421,053.83	55,162	51,977	411,182	17.61	23,349
2007	1,713.61	141	133	1,752	17.99	97
2008	15,818.11	452	426	16,974	18.37	924
	564,035.67	84,187	79,327	541,112		31,005

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2009						
NET SALVAGE PERCENT.. -10						
1999	179,372.68	178,033	167,757	29,553	0.99	29,553
2004	3,157.78	2,835	2,671	803	1.00	803
	182,530.46	180,868	170,428	30,356		30,356
NEVADA PLANT						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1998	923,615.05	378,146	356,318	659,659	14.59	45,213
2000	12,186.30	4,304	4,056	9,349	15.35	609
	935,801.35	382,450	360,374	669,008		45,822
RALPH GREEN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1994	1,618,000.00	816,572	769,437	1,010,363	13.07	77,304
1996	733,112.03	336,843	317,399	489,024	13.83	35,360
1998	396,137.23	162,187	152,825	282,926	14.59	19,392
2000	332,753.74	117,532	110,748	255,281	15.35	16,631
2001	786,148.47	253,808	239,157	625,606	15.72	39,797
2002	1,144,982.00	331,873	312,717	946,763	16.10	58,805
2003	8,050.80	2,048	1,930	6,926	16.48	420
2008	61,434.01	1,757	1,655	65,922	18.37	3,589
	5,080,618.28	2,022,620	1,905,868	3,682,811		251,298

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RALPH GREEN PLANT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2008	271,310.41	7,759	7,311	291,130	18.37	15,848
SOUTH HARPER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	21,920,055.91	3,250,306	3,062,688	21,049,374	20.73	1,015,406
2006	443,351.35	48,476	45,678	442,008	21.39	20,664
	22,363,407.26	3,298,782	3,108,366	21,491,382		1,036,070
SOUTH HARPER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	21,913,702.88	3,249,364	3,061,800	21,043,273	20.73	1,015,112
2006	441,679.42	48,293	45,505	440,342	21.39	20,586
	22,355,382.30	3,297,657	3,107,305	21,483,615		1,035,698
SOUTH HARPER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	21,947,236.83	3,254,336	3,066,486	21,075,475	20.73	1,016,665
2006	442,650.04	48,399	45,605	441,310	21.39	20,632
	22,389,886.87	3,302,735	3,112,091	21,516,785		1,037,297

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH HARPER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	1,161,239.48	172,189	162,249	1,115,114	20.73	53,792
2007	382,930.11	25,989	24,489	396,734	22.06	17,984
	1,544,169.59	198,178	186,738	1,511,848		71,776
KCI PLANT						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1977	51,683.36	42,275	39,834	17,018	6.41	2,655
1982	6,534.74	4,787	4,511	2,677	8.35	321
	58,218.10	47,062	44,345	19,695		2,976
KCI UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2002	447,705.60	129,767	122,277	370,199	16.10	22,994
CROSSROADS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	18,375,027.28	4,782,285	3,706,918	16,505,612	18.29	902,439
CROSSROADS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	18,375,027.28	4,782,285	3,706,918	16,505,612	18.29	902,439

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	18,375,027.28	4,782,285	3,706,918	16,505,612	18.29	902,439
CROSSROADS UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 25-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	18,375,027.27	4,782,285	3,706,917	16,505,613	18.29	902,439
	183,240,830.78	41,533,601	35,938,874	165,626,038		8,928,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.6	4.87

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1992	536,544.81	256,165	345,922	217,450	16.42	13,243
2000	1,290,000.00	405,402	547,449	807,051	18.17	44,417
2006	466,807.95	54,504	73,601	416,547	19.43	21,438
2008	114,676.33	2,962	4,000	116,410	19.84	5,867
	2,408,029.09	719,033	970,972	1,557,458		84,965
GREENWOOD UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1992	682,457.99	325,829	439,995	276,586	16.42	16,844
2000	1,560,170.29	490,307	662,103	976,076	18.17	53,719
2008	138,957.98	3,589	4,847	141,059	19.84	7,110
	2,381,586.26	819,725	1,106,945	1,393,721		77,673
GREENWOOD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2001	1,031,125.35	296,113	399,867	682,815	18.38	37,150
2005	314,230.53	49,227	66,475	263,467	19.22	13,708
2007	355,874.33	26,194	35,372	338,296	19.63	17,234
2008	1,098,897.17	28,385	38,331	1,115,511	19.84	56,225
	2,800,127.38	399,919	540,045	2,400,089		124,317

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2000	955,048.40	300,138	405,302	597,499	18.17	32,884
2006	351,210.87	41,007	55,375	313,396	19.43	16,129
2007	345,660.41	25,442	34,357	328,586	19.63	16,739
	1,651,919.68	366,587	495,034	1,239,481		65,752
GREENWOOD ENERGY CENTER						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2008	1,441,759.15	37,241	50,290	1,463,557	19.84	73,768
NEVADA PLANT						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1992	347,510.66	165,914	224,048	140,838	16.42	8,577
1998	264,200.07	95,873	129,465	147,945	17.74	8,340
	611,710.73	261,787	353,513	288,783		16,917
RALPH GREEN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1985	4,684.16	2,686	3,627	1,291	14.79	87
1991	569,928.16	281,080	379,566	218,859	16.19	13,518
1994	5,765,000.00	2,558,103	3,454,425	2,598,825	16.86	154,141
1995	20,488.58	8,706	11,756	9,757	17.09	571
1996	35,194.38	14,272	19,273	17,681	17.31	1,021
	6,395,295.28	2,864,847	3,868,647	2,846,413		169,338

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH HARPER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2005	5,750,000.01	697,935	942,481	5,095,019	25.39	200,670
SOUTH HARPER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2005	5,750,000.15	697,935	942,481	5,095,019	25.39	200,670
SOUTH HARPER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2005	5,750,000.27	697,935	942,481	5,095,019	25.39	200,670
KCI PLANT						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1977	997,896.00	657,070	887,297	160,494	12.76	12,578
1980	4,281.36	2,690	3,633	862	13.55	64
1985	43,619.79	25,016	33,781	12,020	14.79	813
1996	544,808.86	220,925	298,333	273,716	17.31	15,813
2008	30,356.96	784	1,059	30,816	19.84	1,553
	1,620,962.97	906,485	1,224,103	477,908		30,821
KCI UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2000	44,565.33	14,005	18,912	27,882	18.17	1,535

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KCI UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2000	39,992.05	12,568	16,972	25,020	18.17	1,377
CROSSROADS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	4,593,756.82	1,002,794	926,730	3,896,715	22.74	171,359
CROSSROADS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	4,593,756.82	1,002,794	926,730	3,896,715	22.74	171,359
CROSSROADS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	4,593,756.82	1,002,794	926,729	3,896,716	22.74	171,360
CROSSROADS UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2002	4,593,756.82	1,002,794	926,729	3,896,716	22.74	171,360
	55,020,975.63	12,507,178	15,179,794	42,592,231		1,933,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.0	3.51

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1999	598,013.89	203,594	207,357	450,458	20.24	22,256
2000	1,333,924.83	419,066	426,812	1,040,505	20.34	51,156
2002	1,653.44	425	433	1,386	20.51	68
2004	98,131.69	18,772	19,119	88,826	20.66	4,299
2008	1,515,507.40	38,176	38,882	1,628,176	20.90	77,903
	3,547,231.25	680,033	692,603	3,209,351		155,682
GREENWOOD UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1997	11,315.36	4,389	4,470	7,977	20.03	398
1998	42,466.00	15,490	15,776	30,937	20.14	1,536
1999	17,241.69	5,870	5,979	12,987	20.24	642
2000	579,999.93	182,213	185,581	452,419	20.34	22,243
2002	2,721.02	699	712	2,281	20.51	111
2005	61,804.11	9,531	9,707	58,278	20.73	2,811
2008	1,152,716.17	29,037	29,574	1,238,414	20.90	59,254
	1,868,264.28	247,229	251,799	1,803,293		86,995
GREENWOOD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
2001	1,557,576.91	445,981	454,225	1,259,110	20.43	61,630
2002	12,619.78	3,243	3,303	10,579	20.51	516
2007	19,796.56	1,426	1,452	20,324	20.84	975
2008	79,825.82	2,011	2,048	85,760	20.90	4,103
	1,669,819.07	452,661	461,028	1,375,773		67,224

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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GREENWOOD UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. -10

1996	12,383.47	5,070	5,164	8,458	19.92	425
2000	329,999.98	103,673	105,589	257,411	20.34	12,655
2002	2,721.06	699	712	2,281	20.51	111
2007	20,000.00	1,441	1,468	20,532	20.84	985
2008	47,787.34	1,204	1,226	51,340	20.90	2,456
	412,891.85	112,087	114,159	340,022		16,632

GREENWOOD ENERGY CENTER
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. -10

1975	1,503.17	1,082	1,102	551	14.92	37
1977	405.16	282	287	159	15.65	10
1980	11,312.50	7,456	7,594	4,850	16.64	291
1981	1,850.52	1,196	1,218	818	16.95	48
1987	10,293.52	5,821	5,929	5,394	18.47	292
1992	1,548.05	753	767	936	19.37	48
1994	23,921.95	10,765	10,964	15,350	19.66	781
1997	8,236.01	3,194	3,253	5,807	20.03	290
1999	317,712.94	108,165	110,164	239,320	20.24	11,824
2000	18,107.87	5,689	5,794	14,125	20.34	694
2006	43,607.25	5,003	5,095	42,873	20.79	2,062
2008	9,817.09	247	252	10,547	20.90	505
	448,316.03	149,653	152,419	340,730		16,882

NEVADA PLANT
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. -10

1981	4,464.91	2,886	2,939	1,972	16.95	116
1989	10,123.93	5,425	5,525	5,611	18.86	298

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEVADA PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1990	315,750.00	164,181	167,216	180,109	19.04	9,460
1997	13,757.90	5,336	5,435	9,699	20.03	484
1998	122,850.24	44,811	45,639	89,496	20.14	4,444
	466,946.98	222,639	226,754	286,887		14,802

RALPH GREEN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1955	73,737.70	67,639	68,889	12,222	7.47	1,636
1958	90,562.03	81,020	82,518	17,100	8.39	2,038
1994	1,007,585.12	453,423	461,804	646,540	19.66	32,886
1997	8,236.01	3,194	3,253	5,807	20.03	290
1998	35,993.85	13,129	13,372	26,221	20.14	1,302
1999	78,206.10	26,625	27,117	58,910	20.24	2,911
2003	20,000.00	4,503	4,586	17,414	20.59	846
2008	9,817.08	247	252	10,547	20.90	505
	1,324,137.89	649,780	661,791	794,761		42,414

SOUTH HARPER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	4,609,639.61	522,272	531,926	4,538,678	29.16	155,647

SOUTH HARPER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	4,609,639.73	522,272	531,926	4,538,678	29.16	155,647

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH HARPER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	4,609,639.77	522,272	531,926	4,538,678	29.16	155,647
SOUTH HARPER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2005	3,949,999.76	447,535	455,807	3,889,193	29.16	133,374
KCI PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1977	670,632.04	466,592	475,217	262,478	15.65	16,772
1982	1,734.48	1,099	1,119	789	17.24	46
1991	4,824.07	2,429	2,474	2,832	19.21	147
1993	10,106.41	4,737	4,825	6,292	19.52	322
	687,297.00	474,857	483,635	272,391		17,287
KCI UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1992	11,018.23	5,361	5,460	6,660	19.37	344
KCI UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1992	11,018.22	5,361	5,460	6,660	19.37	344
1999	1,951.54	664	676	1,471	20.24	73
	12,969.76	6,025	6,136	8,131		417

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	2,888,888.76	605,049	437,097	2,740,681	26.32	104,129
CROSSROADS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	2,888,888.76	605,049	437,096	2,740,682	26.32	104,129
CROSSROADS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	2,888,888.76	605,049	437,096	2,740,682	26.32	104,129
CROSSROADS UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2002	2,888,888.76	605,049	437,096	2,740,682	26.32	104,129
	39,783,366.25	7,434,872	6,855,754	36,905,953		1,435,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.7	3.61

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY ENERGY CENTER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 32-S2						
PROBABLE RETIREMENT YEAR.. 12-2009						
NET SALVAGE PERCENT.. 0						
2007	72.91	44	17	56	1.00	56
2008	5,146.84	1,715	644	4,503	1.00	4,503
	5,219.75	1,759	661	4,559		4,559
RALPH GREEN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 32-S2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1994	20,000.00	9,308	3,497	16,503	15.85	1,041
SOUTH HARPER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 32-S2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2005	124,999.86	14,937	5,611	119,389	25.78	4,631
2007	4,870.58	257	97	4,774	26.93	177
	129,870.44	15,194	5,708	124,163		4,808
CROSSROADS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 32-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2002	1,039,467.37	229,722	197,007	842,460	22.81	36,934
CROSSROADS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 32-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2002	1,039,467.37	229,722	197,007	842,460	22.81	36,934

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 32-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2002	1,039,467.36	229,722	197,006	842,461	22.81	36,934
CROSSROADS UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 32-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2002	1,039,467.36	229,722	197,006	842,461	22.81	36,934
	4,312,959.65	945,149	797,892	3,515,067		158,144
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.2	3.67

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1933	16,651.86	15,584	17,484			
1934	21.65	20	23			
1949	22.50	19	22	2	12.34	
1953	2,632.79	2,102	2,421	343	14.38	24
1954	1,243.04	980	1,129	176	14.93	12
1955	2,012.91	1,568	1,806	308	15.49	20
1956	81.60	63	73	13	16.07	1
1957	3,559.50	2,700	3,110	627	16.66	38
1958	14,077.63	10,527	12,127	2,655	17.27	154
1959	5,045.31	3,718	4,283	1,015	17.89	57
1960	41,355.49	30,014	34,576	8,847	18.53	477
1961	26,302.25	18,788	21,644	5,973	19.18	311
1962	2,154.16	1,514	1,744	518	19.84	26
1963	687.91	475	547	175	20.51	9
1964	16,055.91	10,904	12,561	4,298	21.19	203
1965	382.27	255	294	107	21.89	5
1966	14,840.22	9,712	11,188	4,394	22.60	194
1967	33,043.57	21,210	24,434	10,262	23.32	440
1968	40,513.29	25,489	29,363	13,176	24.05	548
1969	39,586.93	24,391	28,098	13,468	24.79	543
1970	60,020.28	36,206	41,709	21,312	25.53	835
1971	24,389.37	14,387	16,574	9,035	26.29	344
1972	17,516.39	10,097	11,632	6,760	27.06	250
1973	2,299.32	1,294	1,491	923	27.84	33
1974	4,992.47	2,741	3,158	2,084	28.63	73
1975	74,818.28	40,042	46,128	32,431	29.42	1,102
1976	27,209.00	14,176	16,331	12,238	30.23	405
1977	159,660.77	80,922	93,221	74,423	31.04	2,398
1978	47,535.46	23,409	26,967	22,945	31.86	720
1979	94,440.01	45,139	51,999	47,163	32.69	1,443
1980	140,151.80	64,927	74,795	72,364	33.53	2,158
1981	69,365.43	31,100	35,827	37,007	34.38	1,076
1982	153,244.95	66,422	76,517	84,390	35.23	2,395
1983	70,976.50	29,698	34,212	40,313	36.09	1,117
1984	231,529.44	93,353	107,541	135,565	36.96	3,668
1985	243,738.79	94,513	108,878	147,048	37.84	3,886
1986	85,912.79	31,997	36,860	53,348	38.72	1,378

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1987	1,900.66	678	781	1,215	39.61	31
1988	48,102.68	16,405	18,898	31,610	40.51	780
1989	175,492.10	57,086	65,762	118,505	41.41	2,862
1990	125,790.09	38,924	44,840	87,240	42.32	2,061
1991	1,493.54	438	505	1,063	43.24	25
1992	177,452.16	49,190	56,666	129,659	44.16	2,936
1993	50,588.10	13,210	15,218	37,900	45.08	841
1994	23,816.25	5,827	6,713	18,294	46.02	398
1995	881.73	201	232	694	46.96	15
1996	875.39	185	213	706	47.90	15
1997	56,243.73	10,973	12,641	46,415	48.85	950
2000	584,883.85	84,872	97,771	516,357	51.71	9,986
2001	14,604.24	1,871	2,155	13,179	52.68	250
2002	1,544.40	172	198	1,424	53.65	27
2003	3,183.83	300	346	2,997	54.62	55
2004	229,100.51	17,681	20,368	220,188	55.59	3,961
2005	2,453,221.88	147,598	170,031	2,405,852	56.56	42,536
2006	728,318.01	31,354	36,119	728,615	57.54	12,663
2007	17,187.68	446	514	17,533	58.52	300
	6,462,752.67	1,337,867	1,540,738	5,245,152		107,035
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					49.0	1.66

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -10						
1933	85,502.48	79,183	94,053			
1935	262.22	240	288			
1938	2,195.82	1,963	2,415			
1941	3,460.08	3,020	3,806			
1942	1,093.57	947	1,203			
1943	1,428.43	1,226	1,562	9	12.76	1
1944	0.02					
1945	63.18	53	68	1	13.58	
1946	30.72	26	33	1	14.01	
1947	16,447.92	13,588	17,307	786	14.44	54
1949	3,823.32	3,093	3,939	267	15.34	17
1950	2,816.06	2,253	2,870	228	15.81	14
1951	12,858.01	10,174	12,958	1,186	16.28	73
1952	21,759.10	17,015	21,671	2,264	16.77	135
1953	56,903.02	43,953	55,982	6,611	17.27	383
1954	5,840.29	4,456	5,675	749	17.77	42
1955	175,873.35	132,463	168,714	24,747	18.29	1,353
1956	69,153.18	51,384	65,446	10,622	18.82	564
1957	73,780.38	54,084	68,885	12,273	19.35	634
1958	293,871.81	212,349	270,462	52,797	19.90	2,653
1959	60,000.33	42,715	54,405	11,595	20.46	567
1960	183,215.85	128,460	163,615	37,922	21.03	1,803
1961	347,045.92	239,587	305,154	76,597	21.60	3,546
1962	127,068.63	86,297	109,914	29,861	22.19	1,346
1963	55,702.70	37,199	47,379	13,894	22.79	610
1964	179,727.42	117,968	150,252	47,448	23.39	2,029
1965	74,018.86	47,713	60,771	20,650	24.01	860
1966	89,476.32	56,623	72,119	26,305	24.63	1,068
1967	596,521.02	370,278	471,611	184,562	25.27	7,304
1968	1,065,221.65	648,326	825,752	345,992	25.91	13,354
1969	2,382,671.05	1,420,811	1,809,642	811,296	26.56	30,546
1970	214,550.28	125,248	159,524	76,481	27.22	2,810
1971	355,595.88	203,049	258,617	132,538	27.89	4,752
1972	872,741.26	487,112	620,419	339,596	28.57	11,886
1973	102,583.58	55,936	71,244	41,598	29.25	1,422
1974	792,516.53	421,587	536,962	334,806	29.95	11,179
1975	2,013,267.10	1,044,402	1,330,222	884,372	30.65	28,854

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -10						
1976	1,178,676.87	595,503	758,473	538,072	31.36	17,158
1977	3,928,933.47	1,931,424	2,459,994	1,861,833	32.08	58,037
1978	2,035,705.95	972,966	1,239,236	1,000,041	32.80	30,489
1979	1,304,914.11	605,598	771,331	664,075	33.53	19,805
1980	2,089,066.15	940,101	1,197,377	1,100,596	34.27	32,115
1981	1,270,645.85	553,773	705,323	692,387	35.02	19,771
1982	680,275.79	286,675	365,129	383,174	35.78	10,709
1983	1,381,148.15	562,127	715,964	803,299	36.54	21,984
1984	2,598,594.88	1,019,611	1,298,646	1,559,808	37.31	41,807
1985	1,463,810.46	552,940	704,262	905,930	38.08	23,790
1986	2,119,005.24	769,199	979,705	1,351,201	38.86	34,771
1987	551,968.86	192,107	244,681	362,485	39.65	9,142
1988	1,503,682.12	500,516	637,491	1,016,559	40.45	25,131
1989	2,668,857.15	847,843	1,079,871	1,855,872	41.25	44,991
1990	3,916,313.82	1,183,823	1,507,798	2,800,147	42.06	66,575
1991	926,883.18	266,006	338,804	680,767	42.87	15,880
1992	2,657,558.55	721,182	918,547	2,004,767	43.69	45,886
1993	499,573.07	127,711	162,661	386,869	44.52	8,690
1994	978,486.72	234,749	298,992	777,343	45.35	17,141
1995	929,259.66	208,321	265,332	756,854	46.18	16,389
1996	437,914.15	91,091	116,020	365,686	47.03	7,776
1997	2,622,868.24	503,460	641,241	2,243,914	47.88	46,865
1998	1,312,740.85	230,754	293,904	1,150,111	48.73	23,602
1999	406,665.91	64,863	82,614	364,719	49.59	7,355
2000	11,629,267.77	1,662,985	2,118,092	10,674,103	50.46	211,536
2001	3,303,664.89	418,640	533,209	3,100,822	51.32	60,421
2002	2,737,624.95	301,139	383,551	2,627,836	52.20	50,342
2003	292,167.36	27,253	34,711	286,673	53.08	5,401
2004	3,712,588.66	284,644	362,542	3,721,306	53.96	68,964
2005	14,863,874.79	887,819	1,130,788	15,219,474	54.85	277,474
2006	4,236,403.76	180,810	230,292	4,429,752	55.75	79,457
2007	2,408,625.69	61,998	78,965	2,570,523	56.64	45,384
2008	3,933,121.39	33,746	42,981	4,283,453	57.55	74,430
	96,919,975.80	23,986,158	30,543,466	76,068,505		1,649,127

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 46.1 1.70

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
1924	6,035.57	6,977	7,243			
1956	1,916.91	1,785	2,300			
1957	16,908.09	15,550	20,290			
1960	55,318.68	48,871	65,736	646	14.51	45
1961	46,164.94	40,191	54,060	1,338	15.10	89
1974	73,859.12	49,944	67,179	21,452	24.01	893
1975	16,002.79	10,554	14,196	5,007	24.77	202
1984	107,432.94	53,631	72,138	56,782	32.12	1,768
	323,639.04	227,503	303,142	85,225		2,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.4	0.93

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0.5						
NET SALVAGE PERCENT.. -60						
1924	42,871.50	59,094	55,090	13,504	7.34	1,840
1925	34,605.82	47,346	44,138	11,231	7.68	1,462
1932	516.89	670	625	202	10.08	20
1933	46.21	59	55	19	10.43	2
1934	765.18	975	909	315	10.78	29
1937	51,850.07	64,410	60,045	22,915	11.85	1,934
1941	13,950.99	16,717	15,584	6,738	13.31	506
1946	42,168.69	48,106	44,846	22,624	15.21	1,487
1950	53,830.52	58,860	54,871	31,258	16.78	1,863
1953	145,091.04	153,309	142,920	89,226	18.00	4,957
1955	670,216.04	691,341	644,493	427,853	18.83	22,722
1958	355,542.75	352,926	329,011	239,857	20.12	11,921
1960	2,912.35	2,814	2,623	2,037	21.00	97
1961	992,788.78	945,611	881,533	706,929	21.45	32,957
1962	149.29	140	131	108	21.90	5
1964	758.33	691	644	569	22.83	25
1966	2,272,701.92	2,004,705	1,868,860	1,767,463	23.78	74,326
1968	142.56	122	114	114	24.75	5
1969	7,814.51	6,547	6,103	6,400	25.25	253
1970	399,651.78	328,802	306,521	332,922	25.75	12,929
1971	51,426.56	41,512	38,699	43,583	26.26	1,660
1972	431,949.92	341,897	318,729	372,391	26.78	13,906
1973	564,123.98	437,489	407,843	494,755	27.31	18,116
1974	268,583.27	203,994	190,171	239,562	27.84	8,605
1975	681,242.36	506,299	471,991	617,997	28.38	21,776
1976	439,794.24	319,607	297,949	405,722	28.93	14,024
1977	607,829.04	431,413	402,179	570,347	29.49	19,340
1978	375,395.68	259,954	242,339	358,294	30.06	11,919
1979	478,233.24	322,980	301,094	464,079	30.63	15,151
1980	615,007.33	404,330	376,931	607,081	31.22	19,445
1981	844,185.18	540,008	503,415	847,281	31.81	26,636
1982	702,117.28	436,436	406,862	716,526	32.41	22,108
1983	668,703.84	403,148	375,829	694,097	33.03	21,014
1984	2,134,597.60	1,246,947	1,162,450	2,252,906	33.65	66,951
1985	946,802.01	534,754	498,517	1,016,366	34.29	29,640
1986	685,788.68	374,057	348,710	748,552	34.93	21,430
1987	621,027.15	326,412	304,293	689,350	35.59	19,369

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0.5						
NET SALVAGE PERCENT.. -60						
1988	235,860.11	119,175	111,099	266,277	36.26	7,344
1989	2,900,381.30	1,406,105	1,310,823	3,329,787	36.94	90,140
1990	1,360,147.52	631,108	588,342	1,587,894	37.63	42,198
1991	2,642,872.93	1,170,476	1,091,161	3,137,436	38.33	81,853
1992	862,244.38	363,108	338,503	1,041,088	39.05	26,660
1993	226,401.21	90,343	84,221	278,021	39.78	6,989
1994	383,839.76	144,631	134,830	479,314	40.52	11,829
1995	285,998.25	101,175	94,319	363,278	41.28	8,800
1996	244,722.79	80,896	75,414	316,142	42.05	7,518
1997	722,093.41	221,712	206,688	948,661	42.83	22,149
1998	707,924.72	200,258	186,688	945,992	43.63	21,682
1999	311,447.80	80,478	75,025	423,291	44.44	9,525
2000	10,289,342.43	2,400,298	2,237,646	14,225,302	45.27	314,232
2001	1,680,450.90	348,996	325,347	2,363,374	46.12	51,244
2002	6,347,676.60	1,153,754	1,075,572	9,080,711	46.98	193,289
2003	796,537.99	123,878	115,484	1,158,977	47.85	24,221
2004	6,999,993.13	898,239	837,371	10,362,618	48.75	212,567
2005	12,114,837.45	1,221,176	1,138,425	18,245,315	49.66	367,405
2006	1,871,923.68	136,276	127,042	2,868,036	50.59	56,692
2007	1,428,811.29	62,868	58,607	2,227,491	51.54	43,219
2008	1,258,562.86	18,526	17,271	1,996,430	52.51	38,020
	69,877,253.09	22,887,958	21,336,995	90,466,608		2,158,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					41.9	3.09

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R2.5						
NET SALVAGE PERCENT.. -50						
1924	75,168.17	99,132	103,717	9,035	7.49	1,206
1928	2,207.99	2,860	2,992	320	8.47	38
1932	710.18	901	943	122	9.54	13
1933	0.02					
1934	923.39	1,159	1,213	172	10.13	17
1937	51,753.79	63,774	66,724	10,907	11.07	985
1941	23,252.18	27,847	29,135	5,743	12.50	459
1944	84.13	98	103	23	13.71	2
1945	43.86	51	53	13	14.14	1
1946	52,009.85	59,658	62,417	15,598	14.59	1,069
1950	96,283.71	105,965	110,866	33,560	16.51	2,033
1953	113,897.12	120,993	126,589	44,257	18.09	2,446
1955	711,594.92	736,714	770,787	296,605	19.21	15,440
1958	459,722.71	456,160	477,258	212,326	20.99	10,116
1961	1,208,002.42	1,143,555	1,196,445	615,559	22.87	26,916
1962	4,927.78	4,587	4,799	2,593	23.52	110
1963	503.96	461	482	274	24.18	11
1964	4,982.16	4,478	4,685	2,788	24.85	112
1965	161.93	143	150	93	25.53	4
1966	3,257,229.92	2,819,621	2,950,029	1,935,816	26.22	73,830
1968	65.58	55	58	40	27.62	1
1969	317,158.86	258,278	270,223	205,515	28.34	7,252
1970	250,757.80	199,841	209,084	167,053	29.06	5,749
1971	22,342.66	17,407	18,212	15,302	29.80	513
1972	518,821.04	394,875	413,138	365,094	30.54	11,955
1973	665,571.26	494,486	517,356	481,001	31.29	15,372
1974	163,354.67	118,399	123,875	121,157	32.04	3,781
1975	721,275.51	509,365	532,923	548,990	32.81	16,732
1976	666,589.95	458,347	479,546	520,339	33.58	15,496
1977	826,090.22	552,407	577,956	661,179	34.36	19,243
1978	291,410.24	189,315	198,071	239,044	35.15	6,801
1979	418,687.07	263,961	276,169	351,862	35.94	9,790
1980	319,734.76	195,342	204,377	275,225	36.75	7,489
1981	732,787.17	433,297	453,337	645,844	37.56	17,195
1982	564,968.56	322,964	337,901	509,552	38.37	13,280
1983	432,078.46	238,442	249,470	398,648	39.19	10,172
1984	3,202,046.95	1,702,688	1,781,438	3,021,632	40.02	75,503

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R2.5						
NET SALVAGE PERCENT.. -50						
1985	1,143,211.62	584,753	611,798	1,103,019	40.86	26,995
1986	763,834.87	375,119	392,468	753,284	41.70	18,064
1987	464,172.58	218,416	228,518	467,741	42.55	10,993
1988	383,801.59	172,711	180,699	395,003	43.40	9,101
1989	3,060,553.01	1,312,977	1,373,702	3,217,128	44.27	72,671
1990	850,915.48	347,301	363,364	913,009	45.13	20,231
1991	3,294,971.80	1,275,648	1,334,647	3,607,811	46.00	78,431
1992	720,543.68	263,611	275,803	805,013	46.88	17,172
1993	61,467.85	21,179	22,159	70,043	47.76	1,467
1994	485,683.07	156,851	164,105	564,420	48.65	11,602
1995	2,427,509.09	731,894	765,744	2,875,520	49.54	58,044
1996	418,237.53	117,002	122,413	504,943	50.44	10,011
1997	992,133.77	255,822	267,654	1,220,547	51.34	23,774
1998	158,613.91	37,425	39,156	198,765	52.25	3,804
1999	67,480.25	14,434	15,102	86,118	53.16	1,620
2000	2,468,383.94	473,559	495,461	3,207,115	54.07	59,314
2001	4,115,587.67	698,209	730,501	5,442,881	54.99	98,979
2002	1,449,508.88	213,295	223,160	1,951,103	55.92	34,891
2003	162,303.07	20,255	21,192	222,263	56.84	3,910
2004	1,745,566.06	178,571	186,830	2,431,519	57.77	42,090
2005	3,407,884.89	271,438	283,992	4,827,835	58.71	82,232
2006	1,276,363.49	72,944	76,318	1,838,227	59.64	30,822
2007	423,801.27	14,558	15,231	620,471	60.58	10,242
2008	502,945.95	5,734	5,999	748,420	61.53	12,163
	47,022,676.27	19,831,332	20,748,537	49,785,479		1,109,755
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.9	2.36

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1977	54,108.49	30,604	46,272	7,836	21.72	361
1991	3,850.24	1,280	1,936	1,914	33.38	57
2005	467.60	32	48	420	46.57	9
	58,426.33	31,916	48,256	10,170		427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.8	0.73

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1900	12,970.93	13,619	13,619			
1924	970.45	948	1,010	9	4.16	2
1926	1,367.70	1,324	1,411	25	4.67	5
1928	640.66	615	655	18	5.19	3
1931	91.63	87	93	3	5.98	1
1933	9,732.17	9,108	9,707	512	6.52	79
1935	947.94	878	936	59	7.09	8
1939	267.46	242	258	23	8.33	3
1941	3,159.15	2,819	3,005	312	9.02	35
1942	59.32	53	56	6	9.38	1
1945	147.85	128	136	19	10.56	2
1947	8,274.88	7,035	7,498	1,191	11.42	104
1948	82.00	69	74	12	11.87	1
1950	891.71	736	784	152	12.83	12
1951	2,203.80	1,800	1,918	396	13.33	30
1953	541.04	432	460	108	14.38	8
1954	2,025.81	1,598	1,703	424	14.93	28
1955	15,109.06	11,768	12,543	3,322	15.49	214
1956	7,635.81	5,870	6,256	1,762	16.07	110
1957	12,687.53	9,622	10,255	3,067	16.66	184
1958	21,560.04	16,123	17,184	5,454	17.27	316
1959	5,549.77	4,090	4,359	1,468	17.89	82
1960	5,014.90	3,640	3,880	1,386	18.53	75
1961	1,535.60	1,097	1,169	443	19.18	23
1962	2,722.14	1,913	2,039	819	19.84	41
1963	7,258.73	5,017	5,347	2,275	20.51	111
1964	19,732.40	13,401	14,283	6,436	21.19	304
1965	2,302.35	1,536	1,637	780	21.89	36
1966	3,704.31	2,424	2,584	1,306	22.60	58
1967	4,797.84	3,080	3,283	1,755	23.32	75
1968	19,830.53	12,477	13,298	7,524	24.05	313
1969	2,007.48	1,237	1,318	790	24.79	32
1970	28.21	17	18	12	25.53	
1971	2,721.70	1,606	1,712	1,146	26.29	44
1972	48,883.93	28,179	30,034	21,294	27.06	787
1973	394.90	222	237	178	27.84	6
1974	190,953.54	104,822	111,721	88,780	28.63	3,101

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1975	113,505.79	60,747	64,745	54,436	29.42	1,850
1976	90,154.31	46,971	50,063	44,599	30.23	1,475
1977	34,864.60	17,671	18,834	17,774	31.04	573
1978	160,651.58	79,113	84,320	84,364	31.86	2,648
1979	32,758.75	15,657	16,688	17,709	32.69	542
1980	82,626.22	38,277	40,796	45,962	33.53	1,371
1981	106,683.08	47,831	50,979	61,038	34.38	1,775
1982	239,326.32	103,734	110,562	140,731	35.23	3,995
1983	42,919.40	17,959	19,141	25,924	36.09	718
1984	37,353.58	15,061	16,052	23,169	36.96	627
1985	10,713.82	4,154	4,427	6,823	37.84	180
1986	170,191.17	63,385	67,557	111,144	38.72	2,870
1987	28,781.10	10,269	10,945	19,275	39.61	487
1988	119,588.81	40,785	43,469	82,099	40.51	2,027
1989	29,433.68	9,574	10,204	20,701	41.41	500
1990	88,305.14	27,325	29,124	63,596	42.32	1,503
1991	302,146.12	88,609	94,441	222,812	43.24	5,153
1992	262,109.56	72,657	77,439	197,776	44.16	4,479
1993	64,276.23	16,785	17,890	49,600	45.08	1,100
1994	487,377.09	119,237	127,085	384,661	46.02	8,359
1995	2,033.53	464	495	1,640	46.96	35
1996	10,365.11	2,195	2,339	8,544	47.90	178
1997	110,435.40	21,545	22,963	92,994	48.85	1,904
2000	572,187.07	83,030	88,495	512,301	51.71	9,907
2001	781,904.07	100,162	106,755	714,244	52.68	13,558
2002	1,145,709.61	127,277	135,655	1,067,340	53.65	19,895
2003	451,375.33	42,513	45,311	428,633	54.62	7,848
2004	255,766.33	19,739	21,038	247,517	55.59	4,453
2005	1,155,278.56	69,507	74,082	1,138,960	56.56	20,137
2006	383,602.55	16,514	17,601	385,182	57.54	6,694
2007	69,464.75	1,802	1,921	71,017	58.52	1,214
2008	644,749.07	5,551	5,916	671,071	59.51	11,277
	8,505,443.00	1,655,732	1,763,812	7,166,902		145,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					49.2	1.71

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -10						
1924	1,308.18	1,293	1,439			
1925	1,354.56	1,330	1,490			
1926	658.30	642	724			
1927	140.51	136	155			
1928	2,524.03	2,426	2,776			
1931	2,458.31	2,310	2,704			
1933	50,609.09	46,818	55,670			
1934	981.42	901	1,080			
1936	681.40	615	750			
1938	328.19	291	361			
1940	632.31	550	696			
1941	9,550.20	8,232	10,505			
1942	62.08	53	68			
1943	1,041.15	880	1,145			
1946	16,771.40	13,729	18,449			
1947	22,237.23	18,003	24,461			
1948	8,258.35	6,610	9,063	21	13.62	2
1949	39,580.93	31,313	42,933	606	14.04	43
1950	35,996.13	28,137	38,578	1,018	14.47	70
1951	62,274.65	48,088	65,933	2,569	14.90	172
1952	52,148.25	39,764	54,520	2,843	15.34	185
1953	26,252.48	19,758	27,090	1,788	15.79	113
1954	7,263.15	5,394	7,396	593	16.24	37
1955	179,447.23	131,463	180,248	17,144	16.70	1,027
1956	213,240.94	154,015	211,169	23,396	17.17	1,363
1957	119,909.00	85,366	117,045	14,855	17.64	842
1958	289,003.53	202,696	277,915	39,989	18.12	2,207
1959	99,334.69	68,599	94,055	15,213	18.61	817
1960	160,326.69	108,990	149,435	26,924	19.10	1,410
1961	306,480.45	204,974	281,038	56,090	19.60	2,862
1962	194,698.90	128,030	175,541	38,628	20.11	1,921
1963	301,293.94	194,744	267,012	64,411	20.62	3,124
1964	274,728.76	174,431	239,161	63,041	21.14	2,982
1965	149,052.71	92,899	127,373	36,585	21.67	1,688
1966	207,135.01	126,684	173,695	54,154	22.20	2,439
1967	30,471.13	18,274	25,055	8,463	22.74	372
1968	366,551.95	215,393	295,323	107,884	23.29	4,632

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -10						
1969	151,459.69	87,135	119,470	47,136	23.85	1,976
1970	93,715.95	52,760	72,339	30,749	24.41	1,260
1971	48,170.40	26,515	36,354	16,633	24.98	666
1972	968,557.04	520,987	714,321	351,092	25.55	13,741
1973	201,220.00	105,624	144,820	76,522	26.14	2,927
1974	859,083.91	439,799	603,004	341,988	26.73	12,794
1975	2,265,595.07	1,130,441	1,549,937	942,218	27.32	34,488
1976	1,005,439.44	488,181	669,341	436,642	27.93	15,633
1977	3,099,497.30	1,464,017	2,007,300	1,402,147	28.53	49,146
1978	2,342,168.60	1,074,353	1,473,036	1,103,349	29.15	37,851
1979	184,865.34	82,276	112,808	90,544	29.77	3,041
1980	807,383.50	348,144	477,337	410,785	30.40	13,513
1981	2,740,783.91	1,143,839	1,568,307	1,446,555	31.03	46,618
1982	1,056,176.31	425,914	583,967	577,827	31.67	18,245
1983	461,795.60	179,722	246,415	261,560	32.31	8,095
1984	1,077,060.98	403,769	553,604	631,163	32.96	19,149
1985	352,577.29	127,132	174,310	213,525	33.61	6,353
1986	1,044,127.42	361,331	495,418	653,122	34.27	19,058
1987	1,103,697.73	365,920	501,710	712,358	34.93	20,394
1988	3,071,313.92	972,992	1,334,060	2,044,385	35.60	57,427
1989	1,501,101.06	453,753	622,137	1,029,074	36.26	28,380
1990	3,989,126.32	1,146,156	1,571,484	2,816,555	36.94	76,247
1991	1,943,300.20	529,705	726,274	1,411,356	37.61	37,526
1992	3,656,551.68	942,001	1,291,569	2,730,638	38.29	71,315
1993	2,433,317.38	589,933	808,852	1,867,797	38.98	47,917
1994	1,368,871.57	311,391	426,945	1,078,814	39.66	27,202
1995	523,337.35	111,105	152,335	423,336	40.35	10,492
1996	1,132,830.36	223,304	306,170	939,943	41.04	22,903
1997	1,603,654.62	291,416	399,558	1,364,462	41.74	32,690
1998	1,934,253.04	322,131	441,671	1,686,007	42.43	39,736
1999	1,813,558.97	274,101	375,817	1,619,098	43.13	37,540
2000	4,765,814.09	645,863	885,537	4,356,858	43.84	99,381
2001	6,297,233.61	755,038	1,035,225	5,891,732	44.55	132,250
2002	5,584,925.77	582,396	798,518	5,344,900	45.26	118,093
2003	1,899,045.77	167,952	230,277	1,858,673	45.98	40,424
2004	1,577,171.91	114,503	156,994	1,577,895	46.70	33,788
2005	10,331,545.82	584,146	800,917	10,563,783	47.43	222,724

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -10						
2006	4,328,457.49	175,216	240,237	4,521,066	48.16	93,876
2007	4,622,263.66	112,876	154,763	4,929,727	48.89	100,833
2008	16,058,514.21	130,716	179,224	17,485,142	49.63	352,310
	103,534,351.51	20,448,384	28,024,413	85,863,371		2,036,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.2	1.97

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R4						
NET SALVAGE PERCENT.. -75						
1924	9.74	17	17			
1925	14,724.86	25,769	25,769			
1932	1,479.47	2,589	2,589			
1933	50,576.21	88,508	88,508			
1937	4,995.14	8,707	7,329	1,412	0.19	1,412
1941	3,541.82	6,085	5,122	1,076	0.86	1,076
1946	14,393.94	24,111	20,294	4,895	2.01	2,435
1950	9,802.58	16,048	13,508	3,647	3.03	1,204
1953	7,812.40	12,549	10,563	3,109	3.86	805
1955	70,536.68	111,774	94,080	29,359	4.44	6,612
1958	689,354.79	1,066,794	897,923	308,448	5.44	56,700
1960	394.34	599	504	186	6.22	30
1961	2,852,966.72	4,286,226	3,607,724	1,384,968	6.65	208,266
1963	62.32	91	77	32	7.62	4
1964	20.37	29	24	12	8.15	1
1965	712.00	1,015	854	392	8.72	45
1966	3,994,629.20	5,604,365	4,717,205	2,273,396	9.32	243,927
1970	1,242,509.08	1,621,008	1,364,405	809,986	11.96	67,725
1971	1,169,188.08	1,494,865	1,258,231	787,848	12.66	62,231
1972	1,723,589.29	2,158,149	1,816,518	1,199,763	13.37	89,735
1973	1,967,591.71	2,410,300	2,028,754	1,414,531	14.10	100,321
1974	1,506,832.04	1,803,678	1,518,159	1,118,797	14.85	75,340
1975	1,125,383.20	1,315,376	1,107,154	862,267	15.61	55,238
1976	1,431,766.26	1,631,891	1,373,566	1,132,025	16.39	69,068
1977	1,367,571.87	1,518,518	1,278,139	1,115,112	17.18	64,908
1978	1,646,947.78	1,778,868	1,497,277	1,384,882	17.99	76,981
1979	1,591,642.57	1,670,111	1,405,736	1,379,638	18.82	73,307
1980	2,161,199.93	2,200,047	1,851,784	1,930,316	19.66	98,185
1981	2,047,564.51	2,019,513	1,699,828	1,883,410	20.51	91,829
1982	2,082,516.05	1,986,564	1,672,095	1,972,308	21.38	92,250
1983	2,150,566.60	1,981,102	1,667,497	2,095,995	22.26	94,160
1984	2,489,030.58	2,209,264	1,859,542	2,496,262	23.16	107,783
1985	2,154,201.07	1,840,065	1,548,786	2,221,066	24.06	92,314
1986	2,745,537.00	2,250,997	1,894,668	2,910,022	24.98	116,494
1987	2,779,322.11	2,182,393	1,836,924	3,026,890	25.91	116,823
1988	4,153,975.21	3,117,870	2,624,317	4,645,140	26.84	173,068
1989	3,615,692.11	2,586,033	2,176,669	4,150,792	27.79	149,363

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, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R4						
NET SALVAGE PERCENT.. -75						
1990	4,613,021.93	3,136,278	2,639,811	5,432,977	28.74	189,039
1991	4,831,705.04	3,112,464	2,619,767	5,835,717	29.70	196,489
1992	4,424,412.27	2,692,144	2,265,983	5,476,738	30.66	178,628
1993	3,569,405.52	2,042,592	1,719,253	4,527,207	31.63	143,130
1994	2,901,382.83	1,554,706	1,308,599	3,768,821	32.61	115,573
1995	2,386,932.93	1,191,736	1,003,086	3,174,047	33.59	94,494
1996	3,859,176.78	1,786,316	1,503,546	5,250,013	34.57	151,866
1997	4,704,962.72	2,005,726	1,688,223	6,545,462	35.55	184,120
1998	1,710,502.72	666,326	560,848	2,432,532	36.54	66,572
1999	4,977,395.61	1,755,154	1,477,316	7,233,126	37.53	192,729
2000	3,408,557.92	1,074,889	904,736	5,060,240	38.53	131,332
2001	5,216,314.69	1,452,352	1,222,447	7,906,104	39.52	200,053
2002	6,119,822.12	1,479,008	1,244,884	9,464,805	40.51	233,641
2003	4,254,142.86	869,547	731,899	6,712,851	41.51	161,716
2004	4,203,121.78	702,447	591,251	6,764,212	42.51	159,120
2005	5,333,043.18	695,296	585,232	8,747,594	43.50	201,094
2006	5,935,099.26	552,558	465,089	9,921,335	44.50	222,951
2007	4,372,839.11	244,114	205,472	7,446,996	45.50	163,670
2008	8,099,236.68	150,241	126,458	14,047,206	46.50	302,090
	133,789,715.58	78,195,782	65,836,039	168,295,965		5,677,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.6	4.24

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. -35						
1924	0.14					
1925	1,878.45	2,132	2,460	76	9.24	8
1932	12,502.43	13,560	15,646	1,232	11.40	108
1933	76,657.34	82,562	95,266	8,221	11.73	701
1934	17.35	19	22	1	12.06	
1937	102,491.68	107,107	123,588	14,776	13.10	1,128
1940	2,303.62	2,349	2,710	400	14.20	28
1941	129,467.39	130,841	150,973	23,808	14.58	1,633
1946	422,656.84	407,057	469,691	100,896	16.62	6,071
1950	620,460.24	571,760	659,737	177,884	18.41	9,662
1951	317.20	289	333	95	18.88	5
1953	359,406.30	319,164	368,274	116,925	19.85	5,890
1955	610,875.21	528,209	609,484	215,198	20.85	10,321
1957	2,939.08	2,470	2,850	1,118	21.89	51
1958	666,416.30	551,853	636,766	262,896	22.42	11,726
1960	412.04	331	382	174	23.51	7
1961	1,253,326.62	989,815	1,142,118	549,873	24.07	22,845
1963	234.19	179	207	109	25.21	4
1964	161.27	121	140	78	25.80	3
1966	2,244,088.26	1,619,884	1,869,135	1,160,384	26.99	42,993
1970	616,296.68	409,261	472,234	359,767	29.47	12,208
1971	585,051.74	379,903	438,359	351,461	30.10	11,676
1972	1,219,447.51	773,410	892,414	753,840	30.75	24,515
1973	1,236,454.86	765,502	883,290	785,924	31.40	25,029
1974	1,021,048.91	616,428	711,278	667,138	32.06	20,809
1975	866,478.10	509,658	588,079	581,666	32.73	17,772
1976	1,211,389.36	693,563	800,281	835,095	33.40	25,003
1977	1,138,610.48	633,910	731,449	805,675	34.08	23,641
1978	1,299,896.31	702,821	810,964	943,896	34.77	27,147
1979	953,935.93	500,444	577,447	710,367	35.46	20,033
1980	915,338.57	465,491	537,116	698,591	36.15	19,325
1981	1,079,988.57	531,435	613,207	844,778	36.86	22,919
1982	891,338.11	423,805	489,016	714,290	37.57	19,012
1983	860,938.13	395,171	455,976	706,290	38.28	18,451
1984	930,235.28	411,406	474,709	781,109	39.00	20,028
1985	960,189.77	408,580	471,448	824,808	39.72	20,766
1986	1,084,838.31	443,167	511,357	953,175	40.45	23,564

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. -35						
1987	1,291,647.05	505,331	583,086	1,160,638	41.19	28,178
1988	2,093,567.44	783,172	903,678	1,922,638	41.93	45,854
1989	1,918,117.41	684,394	789,701	1,799,758	42.67	42,179
1990	3,642,250.40	1,236,143	1,426,348	3,490,690	43.42	80,394
1991	2,248,149.80	723,545	834,877	2,200,125	44.17	49,810
1992	2,697,235.64	820,378	946,609	2,694,659	44.93	59,975
1993	2,604,351.65	746,069	860,866	2,655,009	45.69	58,109
1994	2,105,937.60	566,044	653,141	2,189,875	46.45	47,145
1995	1,368,283.96	343,391	396,228	1,450,955	47.22	30,728
1996	2,133,140.03	496,467	572,858	2,306,881	48.00	48,060
1997	3,935,496.65	845,286	975,350	4,337,570	48.77	88,939
1998	952,956.72	187,442	216,284	1,070,208	49.55	21,599
1999	3,120,948.66	556,574	642,214	3,571,067	50.34	70,939
2000	1,699,144.47	271,591	313,381	1,980,464	51.13	38,734
2001	3,034,523.75	429,324	495,384	3,601,223	51.92	69,361
2002	3,002,157.92	368,815	425,564	3,627,349	52.72	68,804
2003	2,202,091.97	229,502	264,815	2,708,009	53.52	50,598
2004	3,982,853.24	340,355	392,725	4,984,127	54.33	91,738
2005	6,415,122.06	426,958	492,654	8,167,761	55.14	148,128
2006	7,140,017.00	340,258	392,614	9,246,409	55.95	165,262
2007	5,288,605.99	151,360	174,650	6,964,968	56.77	122,687
2008	6,966,466.34	66,774	77,048	9,327,682	57.59	161,967
	93,221,154.32	25,512,830	29,438,481	96,410,079		2,054,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					46.9	2.20

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. -20						
1924	187.44	186	178	47	10.28	5
1934	287.24	266	254	91	13.68	7
1937	542.66	491	469	182	14.77	12
1941	59.71	52	50	22	16.27	1
1950	1,040.29	835	798	450	19.89	23
1955	6,741.59	5,111	4,885	3,205	22.09	145
1958	31,161.30	22,765	21,760	15,634	23.47	666
1959	1,509.06	1,088	1,040	771	23.95	32
1960	642.31	457	437	334	24.43	14
1961	2,444.01	1,715	1,639	1,294	24.92	52
1966	52,892.95	34,414	32,895	30,577	27.47	1,113
1970	22,329.46	13,553	12,955	13,840	29.65	467
1971	29,097.88	17,330	16,565	18,352	30.22	607
1972	1,022,001.05	596,889	570,534	655,867	30.80	21,294
1973	111,454.16	63,770	60,954	72,791	31.39	2,319
1974	166,672.15	93,363	89,241	110,766	31.99	3,463
1975	188,296.37	103,217	98,660	127,296	32.59	3,906
1976	127,722.65	68,434	65,412	87,855	33.21	2,645
1977	102,720.86	53,744	51,371	71,894	33.84	2,125
1978	285,298.96	145,605	139,176	203,183	34.48	5,893
1979	174,399.67	86,746	82,916	126,364	35.13	3,597
1980	227,718.90	110,261	105,393	167,870	35.79	4,690
1981	162,017.60	76,271	72,903	121,518	36.46	3,333
1982	93,035.93	42,514	40,637	71,006	37.15	1,911
1983	117,468.88	52,058	49,759	91,204	37.84	2,410
1984	245,587.53	105,357	100,705	194,000	38.55	5,032
1985	495,589.36	205,471	196,399	398,308	39.27	10,143
1986	290,239.36	116,049	110,925	237,362	40.01	5,933
1987	445,041.43	171,270	163,708	370,342	40.76	9,086
1988	482,153.32	178,204	170,336	408,248	41.52	9,833
1989	360,639.82	127,753	122,112	310,656	42.29	7,346
1990	942,032.71	318,784	304,709	825,730	43.08	19,167
1991	691,460.97	222,955	213,111	616,642	43.88	14,053
1992	789,218.62	241,501	230,838	716,224	44.70	16,023
1993	918,828.94	265,946	254,204	848,391	45.53	18,634
1994	1,288,575.75	351,317	335,805	1,210,486	46.37	26,105
1995	1,193,907.80	304,876	291,415	1,141,274	47.23	24,164

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. -20						
1996	1,566,479.90	372,760	356,301	1,523,475	48.10	31,673
1997	3,574,480.91	787,101	752,348	3,537,029	48.99	72,199
1998	1,403,014.60	283,690	271,164	1,412,454	49.89	28,311
1999	1,926,809.73	354,456	338,805	1,973,367	50.80	38,846
2000	1,182,087.50	195,754	187,111	1,231,394	51.72	23,809
2001	1,285,362.33	188,640	180,311	1,362,124	52.66	25,866
2002	2,503,864.12	319,994	305,865	2,698,772	53.61	50,341
2003	3,044,043.49	330,583	315,987	3,336,865	54.57	61,148
2004	2,154,283.36	192,076	183,595	2,401,545	55.54	43,240
2005	3,664,594.96	255,056	243,794	4,153,720	56.52	73,491
2006	3,145,929.16	156,667	149,750	3,625,365	57.51	63,039
2007	2,545,681.39	76,370	72,998	2,981,820	58.50	50,971
2008	1,440,483.34	14,347	13,713	1,714,867	59.50	28,821
	40,508,133.48	7,728,112	7,386,890	41,222,873		818,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					50.4	2.02

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1.5						
NET SALVAGE PERCENT.. -15						
1937	1,554.76	1,524	1,745	43	7.37	6
1941	63.30	60	69	4	8.49	
1946	512.18	471	539	50	9.98	5
1950	1,167.13	1,040	1,191	151	11.27	13
1955	2,148.81	1,828	2,094	377	13.02	29
1958	90,484.58	74,588	85,423	18,634	14.16	1,316
1960	427.09	344	394	97	14.97	6
1961	53,472.02	42,578	48,763	12,730	15.38	828
1966	37,047.78	27,599	31,608	10,997	17.61	624
1970	19,116.66	13,375	15,318	6,666	19.58	340
1971	11,924.43	8,198	9,389	4,324	20.11	215
1972	1,849,571.75	1,248,979	1,430,406	696,602	20.64	33,750
1973	404,919.72	268,312	307,287	158,371	21.19	7,474
1974	403,594.84	262,143	300,222	163,912	21.76	7,533
1975	638,657.53	406,448	465,489	268,967	22.33	12,045
1976	670,056.97	417,338	477,961	292,605	22.92	12,766
1977	625,013.37	380,514	435,788	282,977	23.53	12,026
1978	1,594,789.56	948,182	1,085,915	748,093	24.15	30,977
1979	1,138,328.64	660,299	756,214	552,864	24.78	22,311
1980	1,325,840.37	749,246	858,082	666,634	25.43	26,214
1981	827,560.19	454,910	520,990	430,704	26.10	16,502
1982	442,875.57	236,522	270,879	238,428	26.78	8,903
1983	620,068.31	321,171	367,824	345,255	27.48	12,564
1984	1,185,997.90	594,932	681,352	682,546	28.19	24,212
1985	1,378,830.94	668,512	765,620	820,036	28.92	28,355
1986	1,708,279.78	799,167	915,254	1,049,268	29.66	35,377
1987	2,148,489.68	967,551	1,108,098	1,362,665	30.42	44,795
1988	2,490,402.09	1,076,850	1,233,274	1,630,688	31.20	52,266
1989	1,916,528.67	793,884	909,204	1,294,804	31.99	40,475
1990	2,864,468.94	1,133,184	1,297,791	1,996,348	32.80	60,864
1991	2,538,278.76	956,271	1,095,179	1,823,842	33.62	54,249
1992	2,101,941.86	751,276	860,407	1,556,826	34.46	45,178
1993	2,797,625.31	945,234	1,082,539	2,134,730	35.31	60,457
1994	3,390,355.65	1,077,658	1,234,199	2,664,710	36.18	73,651
1995	3,267,111.09	972,358	1,113,603	2,643,575	37.06	71,332
1996	4,060,313.23	1,124,382	1,287,710	3,381,650	37.96	89,085
1997	7,098,243.85	1,817,079	2,081,029	6,081,951	38.87	156,469

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1.5						
NET SALVAGE PERCENT.. -15						
1998	2,601,482.68	610,906	699,646	2,292,059	39.79	57,604
1999	5,896,325.13	1,258,512	1,441,324	5,339,450	40.72	131,126
2000	3,455,345.21	662,804	759,083	3,214,564	41.66	77,162
2001	3,285,219.21	558,389	639,501	3,138,501	42.61	73,656
2002	5,237,826.41	773,417	885,764	5,137,736	43.58	117,892
2003	3,557,133.67	445,887	510,657	3,580,047	44.55	80,360
2004	2,989,328.05	307,333	351,976	3,085,751	45.53	67,774
2005	5,299,286.19	425,374	487,164	5,607,015	46.51	120,555
2006	5,380,562.78	308,145	352,906	5,834,741	47.51	122,811
2007	4,347,880.09	150,002	171,792	4,828,270	48.50	99,552
2008	4,960,286.13	57,043	65,329	5,639,000	49.50	113,919
	96,716,738.86	25,761,819	29,503,991	81,720,258		2,105,623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.8	2.18

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -15						
1924	0.25					
1933	188.40	217	217			
1937	8.06	9	9			
1941	64.25	74	74			
1946	458.51	518	527			
1950	515.26	563	593			
1951	3,713.13	4,026	4,269	1	2.00	1
1953	756.13	806	855	15	2.57	6
1955	15,789.18	16,523	17,519	639	3.15	203
1957	4,493.35	4,615	4,893	274	3.74	73
1958	257,464.05	262,004	277,802	18,282	4.03	4,536
1960	453.67	453	480	42	4.62	9
1961	374,687.46	370,178	392,499	38,392	4.93	7,787
1962	89.94	88	93	10	5.24	2
1963	108.13	105	111	13	5.56	2
1964	77.56	74	78	11	5.88	2
1966	1,136,963.73	1,062,089	1,126,130	181,378	6.57	27,607
1970	605,556.83	534,828	567,076	129,314	8.12	15,925
1971	850,107.17	738,790	783,337	194,286	8.55	22,724
1972	968,823.70	827,923	877,844	236,303	8.99	26,285
1973	2,162,770.15	1,815,646	1,925,124	562,062	9.45	59,477
1974	969,321.55	798,808	846,974	267,746	9.92	26,991
1975	488,170.39	394,437	418,220	143,176	10.41	13,754
1976	1,094,658.27	866,094	918,317	340,540	10.92	31,185
1977	1,288,563.02	997,135	1,057,259	424,588	11.45	37,082
1978	2,088,375.05	1,578,832	1,674,031	727,600	11.99	60,684
1979	1,351,824.24	997,119	1,057,242	497,356	12.55	39,630
1980	1,532,570.58	1,101,359	1,167,767	594,689	13.13	45,292
1981	1,467,148.65	1,025,830	1,087,684	599,537	13.72	43,698
1982	1,177,142.61	799,503	847,711	506,003	14.33	35,311
1983	1,484,419.27	977,475	1,036,414	670,668	14.96	44,831
1984	1,583,659.75	1,009,496	1,070,365	750,844	15.60	48,131
1985	2,074,778.40	1,278,178	1,355,248	1,030,747	16.25	63,431
1986	2,709,101.02	1,609,450	1,706,495	1,408,971	16.92	83,273
1987	3,728,730.18	2,131,585	2,260,113	2,027,927	17.60	115,223
1988	3,804,204.23	2,088,546	2,214,479	2,160,356	18.29	118,117
1989	3,229,946.49	1,697,870	1,800,246	1,914,192	19.00	100,747

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -15						
1990	3,242,761.25	1,628,158	1,726,331	2,002,844	19.72	101,564
1991	4,053,033.96	1,936,175	2,052,920	2,608,069	20.46	127,472
1992	3,999,951.94	1,813,758	1,923,122	2,676,823	21.20	126,265
1993	4,573,813.29	1,959,833	2,078,005	3,181,880	21.96	144,894
1994	4,728,978.42	1,906,677	2,021,644	3,416,681	22.73	150,316
1995	4,272,057.04	1,612,894	1,710,146	3,202,720	23.51	136,228
1996	4,782,524.15	1,681,320	1,782,698	3,717,205	24.30	152,971
1997	5,770,092.88	1,875,222	1,988,292	4,647,315	25.11	185,078
1998	5,089,116.99	1,518,134	1,609,673	4,242,812	25.92	163,689
1999	5,469,336.54	1,484,378	1,573,881	4,715,856	26.74	176,360
2000	6,172,706.45	1,507,035	1,597,904	5,500,708	27.57	199,518
2001	6,114,833.44	1,322,027	1,401,741	5,630,317	28.42	198,111
2002	6,853,935.51	1,290,288	1,368,088	6,513,938	29.27	222,547
2003	6,633,848.94	1,061,184	1,125,170	6,503,756	30.13	215,856
2004	5,734,709.90	755,777	801,348	5,793,568	30.99	186,950
2005	7,383,415.35	759,089	804,860	7,686,068	31.87	241,169
2006	8,185,917.69	602,484	638,812	8,774,993	32.76	267,857
2007	7,780,900.63	345,394	366,220	8,581,816	33.65	255,032
2008	10,457,883.81	155,143	164,498	11,862,068	34.55	343,330
	147,755,520.79	50,206,216	53,233,448	116,685,399		4,667,226
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.0	3.16

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R4						
NET SALVAGE PERCENT..-100						
1946	9,458.87	16,873	17,941	977	6.16	159
1950	168,992.74	292,493	311,001	26,984	7.67	3,518
1953	214,714.73	361,107	383,957	45,472	9.07	5,013
1955	375,482.30	617,218	656,273	94,692	10.15	9,329
1958	430,257.23	679,979	723,006	137,508	11.96	11,497
1961	656,516.26	991,865	1,054,627	258,406	13.94	18,537
1966	647,432.56	897,083	953,847	341,018	17.51	19,476
1970	185,131.04	236,449	251,411	118,851	20.60	5,769
1971	229,161.63	286,177	304,285	154,038	21.41	7,195
1972	247,783.12	302,395	321,530	174,036	22.22	7,832
1973	216,194.94	257,531	273,827	158,563	23.05	6,879
1974	135,019.08	156,811	166,733	103,305	23.90	4,322
1975	134,017.77	151,655	161,251	106,785	24.75	4,315
1976	160,258.03	176,444	187,609	132,907	25.62	5,188
1977	164,750.49	176,382	187,543	141,958	26.49	5,359
1978	209,329.83	217,536	231,301	187,359	27.38	6,843
1979	187,403.03	188,865	200,816	173,990	28.28	6,152
1980	259,530.52	253,354	269,385	249,676	29.18	8,556
1981	199,523.56	188,310	200,226	198,821	30.10	6,605
1982	292,785.93	266,787	283,668	301,904	31.03	9,729
1983	350,858.68	308,264	327,770	373,947	31.96	11,700
1984	366,528.43	309,936	329,548	403,509	32.90	12,265
1985	391,804.53	318,380	338,526	445,083	33.84	13,153
1986	443,653.85	345,695	367,569	519,739	34.79	14,939
1987	560,271.97	417,739	444,172	676,372	35.75	18,919
1988	571,324.73	406,783	432,523	710,126	36.71	19,344
1989	356,800.15	241,839	257,142	456,458	37.68	12,114
1990	374,471.82	241,085	256,340	492,604	38.65	12,745
1991	520,079.02	316,936	336,990	703,168	39.63	17,743
1992	327,062.35	188,061	199,961	454,164	40.61	11,184
1993	348,111.37	188,259	200,171	496,052	41.59	11,927
1994	334,812.70	169,549	180,277	489,348	42.57	11,495
1995	409,298.74	193,025	205,239	613,358	43.56	14,081
1996	350,849.79	153,251	162,948	538,752	44.55	12,093
1997	276,599.85	111,248	118,288	434,912	45.54	9,550
1998	199,223.13	73,195	77,827	320,619	46.53	6,891
1999	45,482.98	15,109	16,065	74,901	47.53	1,576

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R4						
NET SALVAGE PERCENT..-100						
2000	160,233.18	47,685	50,702	269,764	48.52	5,560
2001	184,313.02	48,364	51,424	317,202	49.52	6,406
2002	149,004.56	33,943	36,091	261,918	50.51	5,185
2003	308,858.15	59,486	63,250	554,466	51.51	10,764
2004	191,921.86	30,247	32,161	351,683	52.51	6,697
2005	300,049.80	36,846	39,178	560,922	53.50	10,485
2006	257,444.57	22,604	24,034	490,855	54.50	9,007
2007	183,283.94	9,641	10,251	356,317	55.50	6,420
2008	1,188,929.21	20,925	22,249	2,355,609	56.50	41,692
	14,275,016.04	11,023,409	11,720,933	16,829,098		466,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.1	3.27

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R5						
NET SALVAGE PERCENT.. -25						
1966	311.83	367	388	2	2.19	1
1970	159.60	181	191	9	3.56	3
1971	46,060.66	51,513	54,478	3,098	4.00	775
1972	155,831.73	171,727	181,611	13,179	4.50	2,929
1973	394,258.47	427,475	452,078	40,745	5.04	8,084
1974	416,279.43	443,234	468,744	51,605	5.63	9,166
1975	457,821.02	477,851	505,353	66,923	6.27	10,674
1976	702,368.03	717,381	758,669	119,291	6.95	17,164
1977	810,055.42	807,929	854,428	158,141	7.68	20,591
1978	1,200,242.56	1,166,636	1,233,780	266,523	8.45	31,541
1979	959,318.91	907,276	959,493	239,656	9.25	25,909
1980	959,210.06	880,675	931,361	267,652	10.09	26,526
1981	658,015.54	585,469	619,165	203,354	10.95	18,571
1982	633,576.29	545,192	576,570	215,400	11.84	18,193
1983	889,542.24	738,876	781,401	330,527	12.75	25,924
1984	754,533.44	603,910	638,667	304,500	13.67	22,275
1985	639,644.25	491,966	520,281	279,274	14.62	19,102
1986	650,520.87	479,759	507,371	305,780	15.58	19,626
1987	376,081.44	265,372	280,645	189,457	16.55	11,448
1988	1,047,841.67	705,590	746,199	563,603	17.53	32,151
1989	1,214,279.60	778,505	823,311	694,539	18.51	37,522
1990	1,261,279.13	767,173	811,327	765,272	19.51	39,225
1991	1,247,447.99	718,062	759,389	799,921	20.50	39,021
1992	1,543,805.85	837,901	886,125	1,043,632	21.50	48,541
1993	1,732,569.30	883,394	934,237	1,231,475	22.50	54,732
1994	2,202,630.36	1,050,655	1,111,124	1,642,164	23.50	69,879
1995	2,116,926.54	940,180	994,291	1,651,867	24.50	67,423
1996	2,595,694.97	1,067,155	1,128,574	2,116,045	25.50	82,982
1997	2,513,465.18	950,718	1,005,435	2,136,396	26.50	80,619
1998	2,426,867.52	838,179	886,419	2,147,165	27.50	78,079
1999	1,776,981.93	555,307	587,267	1,633,960	28.50	57,332
2000	2,700,312.49	755,075	798,533	2,576,858	29.50	87,351
2001	1,676,862.97	413,766	437,580	1,658,499	30.50	54,377
2002	1,889,051.99	404,021	427,274	1,934,041	31.50	61,398
2003	2,099,864.34	379,813	401,673	2,223,157	32.50	68,405
2004	2,024,746.65	299,663	316,910	2,214,023	33.50	66,090
2005	2,223,161.92	255,942	270,672	2,508,280	34.50	72,704

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R5						
NET SALVAGE PERCENT.. -25						
2006	1,702,837.47	140,058	148,119	1,980,428	35.50	55,787
2007	1,871,166.88	92,389	97,706	2,241,253	36.50	61,404
2008	967,629.87	15,966	16,885	1,192,652	37.50	31,804
	49,539,256.41	22,612,301	23,913,724	38,010,346		1,535,328
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.8	3.10

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1941	55,910.27	53,446	58,706			
1946	188,398.57	175,129	197,818			
1950	222,662.92	201,953	233,796			
1953	270,605.46	240,379	284,136			
1955	444,135.61	388,417	466,342			
1957	125.34	108	132			
1958	416,087.83	354,189	436,585	307	8.52	36
1961	470,130.38	387,554	477,712	15,925	9.67	1,647
1964	99.72	79	97	8	10.98	1
1966	537,089.77	414,048	510,370	53,574	11.96	4,479
1968	1,327.91	991	1,222	172	13.01	13
1970	196,225.28	141,300	174,171	31,866	14.14	2,254
1971	305,228.12	215,593	265,747	54,743	14.73	3,716
1972	372,075.86	257,575	317,496	73,184	15.33	4,774
1973	504,658.00	342,098	421,682	108,209	15.95	6,784
1974	407,995.76	270,446	333,361	95,035	16.59	5,728
1975	267,316.59	173,153	213,434	67,248	17.24	3,901
1976	333,016.63	210,570	259,556	90,111	17.90	5,034
1977	372,066.06	229,362	282,719	107,950	18.58	5,810
1978	661,279.69	397,026	489,388	204,956	19.27	10,636
1979	493,841.53	288,408	355,502	163,032	19.97	8,164
1980	392,036.70	222,367	274,097	137,542	20.69	6,648
1981	430,258.88	236,728	291,799	159,973	21.42	7,468
1982	176,359.54	93,996	115,863	69,315	22.16	3,128
1983	425,871.93	219,514	270,580	176,586	22.91	7,708
1984	469,230.07	233,536	287,864	204,828	23.67	8,653
1985	609,633.77	292,469	360,507	279,608	24.44	11,441
1986	798,290.01	368,475	454,195	384,010	25.22	15,226
1987	966,442.62	428,028	527,602	487,163	26.02	18,723
1988	876,816.75	371,946	458,473	462,185	26.82	17,233
1989	621,885.32	252,050	310,685	342,295	27.63	12,389
1990	914,703.51	353,249	435,427	525,012	28.45	18,454
1991	692,263.08	253,898	312,963	413,913	29.28	14,136
1992	546,175.57	189,651	233,770	339,714	30.12	11,279
1993	687,622.08	225,121	277,492	444,511	30.97	14,353
1994	585,727.25	180,014	221,891	393,123	31.83	12,351
1995	549,704.97	157,919	194,656	382,534	32.69	11,702

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1996	629,953.03	168,008	207,093	454,358	33.57	13,535
1997	1,004,990.79	247,348	304,890	750,350	34.45	21,781
1998	1,761,870.09	397,557	490,042	1,359,922	35.33	38,492
1999	19,871.80	4,067	5,013	15,852	36.23	438
2000	290,666.17	53,379	65,797	239,402	37.13	6,448
2001	395,495.51	64,325	79,289	335,981	38.03	8,835
2002	1,008,989.08	142,389	175,514	883,925	38.95	22,694
2003	911,538.01	109,303	134,731	822,384	39.86	20,632
2004	524,398.44	51,538	63,527	487,091	40.79	11,941
2005	815,070.35	62,561	77,115	778,709	41.71	18,670
2006	607,972.99	33,323	41,075	597,297	42.65	14,005
2007	577,030.21	18,964	23,376	582,506	43.59	13,363
2008	633,811.98	6,921	8,531	656,972	44.53	14,753
	25,444,957.80	10,180,468	12,483,829	14,233,381		459,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.0	1.81

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 370 METERS - LOAD RESEARCH METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S4						
NET SALVAGE PERCENT.. 0						
1990	46,328.06	42,043	55,153	8,825-		
1993	1,978,843.36	1,678,257	2,201,576	222,733-		
1994	12,942.79	10,605	13,912	969-		
	2,038,114.21	1,730,905	2,270,641	232,527-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R1.5						
NET SALVAGE PERCENT.. -20						
1953	155.87	181	187			
1958	0.43				1 2.37	
1966	208.27	212	250			
1970	446.38	432	536			
1972	2,951.00	2,773	3,541			
1973	48,943.66	45,283	58,732			
1974	87,082.96	79,242	104,500			
1975	68,175.88	60,966	81,811			
1976	98,988.15	86,880	118,786			
1977	70,009.01	60,253	84,011			
1978	119,142.11	100,380	142,971			
1979	61,999.21	51,082	74,399			
1980	131,897.22	106,093	158,277			
1981	116,232.02	91,135	138,700	778	10.05	77
1982	113,718.66	86,817	132,128	4,334	10.55	411
1983	135,725.01	100,637	153,161	9,709	11.08	876
1984	116,257.92	83,608	127,245	12,265	11.62	1,056
1985	136,363.74	94,909	144,444	19,192	12.18	1,576
1986	168,850.40	113,528	172,780	29,840	12.75	2,340
1987	216,674.29	140,405	213,685	46,324	13.34	3,473
1988	324,128.87	201,867	307,225	81,730	13.95	5,859
1989	414,382.93	247,237	376,275	120,985	14.58	8,298
1990	507,535.57	289,600	440,748	168,295	15.21	11,065
1991	398,965.58	216,782	329,925	148,834	15.87	9,378
1992	451,754.87	233,106	354,769	187,337	16.53	11,333
1993	512,001.44	249,816	380,200	234,202	17.21	13,608
1994	714,872.13	328,384	499,774	358,073	17.90	20,004
1995	842,114.32	362,075	551,049	459,488	18.61	24,690
1996	802,735.18	321,544	489,364	473,918	19.32	24,530
1997	570,174.61	211,421	321,766	362,444	20.04	18,086
1998	2,717,230.16	924,076	1,406,368	1,854,308	20.78	89,235
1999	30,734.76	9,512	14,476	22,406	21.52	1,041
2000	62,651.06	17,450	26,558	48,623	22.27	2,183
2001	345,150.77	85,114	129,537	284,644	23.04	12,354
2002	464,154.97	99,868	151,991	404,995	23.80	17,017
2003	517,099.57	94,567	143,923	476,596	24.58	19,390
2004	666,493.68	100,134	152,396	647,396	25.37	25,518

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R1.5						
NET SALVAGE PERCENT.. -20						
2005	704,034.67	82,710	125,878	718,964	26.16	27,483
2006	699,855.26	59,040	89,854	749,972	26.96	27,818
2007	442,237.42	22,501	34,245	496,440	27.77	17,877
2008	475,785.92	8,050	12,251	558,692	28.59	19,542
	14,357,915.93	5,469,670	8,248,716	8,980,785		416,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.6	2.90

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-S0						
NET SALVAGE PERCENT.. -5						
1924	30,230.86	31,742	31,742			
1932	3,271.59	3,435	3,435			
1933	11,050.99	11,604	11,604			
1934	439.33	461	461			
1937	20,120.86	21,127	21,127			
1941	5,304.37	5,570	5,570			
1946	50,676.99	53,211	53,211			
1950	98,948.91	103,896	103,896			
1953	47,464.81	49,838	49,838			
1955	156,844.15	164,686	164,686			
1958	171,296.70	176,048	173,991	5,871	0.55	5,871
1961	148,976.70	146,446	144,735	11,691	1.66	7,043
1965	66.76	62	61	9	3.16	3
1966	147,061.68	133,337	131,779	22,636	3.55	6,376
1970	10,175.31	8,585	8,485	2,199	5.11	430
1971	4,525.30	3,747	3,703	1,049	5.50	191
1972	13,777.05	11,184	11,053	3,413	5.90	578
1973	90,140.89	71,677	70,839	23,809	6.31	3,773
1974	59,679.78	46,490	45,947	16,717	6.71	2,491
1975	95,246.28	72,626	71,777	28,232	7.12	3,965
1976	121,633.47	90,678	89,618	38,097	7.54	5,053
1977	120,649.44	87,892	86,865	39,817	7.96	5,002
1978	143,218.62	101,912	100,721	49,659	8.38	5,926
1979	100,403.46	69,738	68,923	36,501	8.80	4,148
1980	143,476.67	97,109	95,974	54,677	9.24	5,917
1981	109,174.32	72,001	71,160	43,473	9.67	4,496
1982	114,390.24	73,411	72,553	47,557	10.11	4,704
1983	123,847.72	77,218	76,316	53,724	10.56	5,088
1984	257,582.68	155,921	154,099	116,363	11.01	10,569
1985	665,876.55	390,696	386,131	313,039	11.47	27,292
1986	577,082.71	327,691	323,862	282,075	11.94	23,624
1987	525,892.96	288,628	285,256	266,932	12.41	21,509
1988	608,516.02	322,154	318,390	320,552	12.89	24,868
1989	502,577.30	256,149	253,156	274,550	13.38	20,519
1990	400,305.68	195,954	193,664	226,657	13.88	16,330
1991	676,826.15	317,597	313,886	396,781	14.38	27,593
1992	700,798.49	314,129	310,459	425,379	14.90	28,549

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-S0						
NET SALVAGE PERCENT.. -5						
1993	635,539.99	271,531	268,358	398,959	15.42	25,873
1994	832,503.80	337,589	333,644	540,485	15.96	33,865
1995	912,697.88	349,791	345,704	612,629	16.51	37,107
1996	1,012,817.60	365,298	361,030	702,428	17.07	41,150
1997	1,588,508.10	536,241	529,975	1,137,959	17.64	64,510
1998	316,530.66	99,209	98,050	234,307	18.24	12,846
1999	936,376.99	270,772	267,608	715,588	18.84	37,982
2000	1,214,421.83	320,316	316,573	958,570	19.47	49,233
2001	894,596.16	212,476	209,993	729,333	20.12	36,249
2002	881,350.08	185,454	183,287	742,131	20.79	35,697
2003	1,613,102.57	293,867	290,433	1,403,325	21.49	65,301
2004	1,323,076.29	202,550	200,184	1,189,046	22.21	53,537
2005	2,387,852.71	292,094	288,681	2,218,564	22.97	96,585
2006	2,107,588.01	189,873	187,655	2,025,312	23.77	85,205
2007	2,093,960.77	117,628	116,253	2,082,406	24.61	84,616
2008	1,926,245.26	37,417	36,980	1,985,578	25.52	77,805
	27,734,720.49	8,436,756	8,343,381	20,778,079		1,109,469
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.7	4.00

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1933	6,664.57	6,984	4,456	2,875	2.13	1,350
1937	166.19	170	108	75	3.15	24
1940	272.83	275	175	125	3.81	33
1941	4,477.39	4,484	2,861	2,064	4.03	512
1944	748.95	738	471	353	4.70	75
1946	10,538.59	10,263	6,549	5,043	5.16	977
1947	881.16	853	544	425	5.39	79
1948	122.34	118	75	60	5.63	11
1949	182.81	175	112	89	5.88	15
1950	12,070.99	11,470	7,319	5,959	6.13	972
1951	5,768.09	5,444	3,474	2,871	6.39	449
1952	1,663.89	1,559	995	835	6.66	125
1953	519.05	483	308	263	6.93	38
1955	684.30	627	400	353	7.52	47
1957	652.53	587	375	343	8.17	42
1958	732.44	653	417	389	8.52	46
1962	127.41	109	70	70	10.09	7
1967	4,494.87	3,573	2,280	2,664	12.48	213
1968	2,824.48	2,209	1,410	1,697	13.01	130
1972	1,356.54	984	628	864	15.33	56
1973	8,786.54	6,240	3,982	5,683	15.95	356
1974	381,413.88	264,865	169,007	250,548	16.59	15,102
1976	546,513.37	362,021	231,001	370,164	17.90	20,680
1977	1,454.86	940	600	1,000	18.58	54
1978	1,730.61	1,089	695	1,209	19.27	63
1979	355,347.49	217,409	138,726	252,156	19.97	12,627
1980	21,751.19	12,925	8,247	15,679	20.69	758
1981	230,033.43	132,591	84,605	168,432	21.42	7,863
1983	476,381.36	257,241	164,142	359,877	22.91	15,708
1984	17,412.89	9,079	5,793	13,361	23.67	564
1985	321,187.72	161,426	103,004	250,302	24.44	10,241
1986	2,550,012.39	1,233,084	786,815	2,018,199	25.22	80,024
1987	28,436.31	13,194	8,419	22,861	26.02	879
1988	2,322,780.21	1,032,244	658,662	1,896,396	26.82	70,708
1989	115,855.86	49,192	31,389	96,052	27.63	3,476
1990	271,649.22	109,904	70,128	228,686	28.45	8,038
1991	42,446.29	16,309	10,407	36,284	29.28	1,239

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 390 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1992	2,478,275.53	901,522	575,250	2,150,853	30.12	71,409
1993	1,141,269.42	391,433	249,768	1,005,628	30.97	32,471
1994	618,983.16	199,294	127,167	553,714	31.83	17,396
1995	351,098.22	105,667	67,425	318,783	32.69	9,752
1996	36,193.66	10,113	6,453	33,360	33.57	994
1997	105,677.15	27,248	17,387	98,858	34.45	2,870
1998	282,145.61	66,696	42,558	267,802	35.33	7,580
1999	104,886.90	22,487	14,348	101,028	36.23	2,789
2000	109,412.91	21,050	13,432	106,922	37.13	2,880
2001	13,818.17	2,354	1,502	13,698	38.03	360
2002	74,152.14	10,963	6,995	74,572	38.95	1,915
2003	69,516.47	8,733	5,572	70,896	39.86	1,779
2004	100,936.60	10,392	6,631	104,399	40.79	2,559
2005	291,579.08	23,446	14,961	305,776	41.71	7,331
2006	70,486.41	4,047	2,582	74,953	42.65	1,757
2007	53,689.32	1,849	1,180	57,878	43.59	1,328
2008	180,005.11	2,059	1,314	196,692	44.53	4,417
	13,830,268.90	5,740,864	3,663,174	11,550,118		423,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.3	3.06

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1980	8,930.67	8,931	8,931			
1981	6,286.91	6,287	6,287			
1982	23,474.03	23,474	23,474			
1983	39,392.47	39,392	39,392			
1984	81,422.13	81,422	81,422			
1985	43,230.91	43,231	43,231			
1986	12,671.28	12,671	12,671			
1987	14,058.88	14,059	14,059			
1988	44,111.55	44,112	44,112			
	273,578.83	273,579	273,579			

AMORTIZED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1989	599,169.73	584,190	571,797	27,373	0.50	27,373
1990	19,535.34	18,070	17,687	1,848	1.50	1,232
1991	27,758.05	24,288	23,773	3,985	2.50	1,594
1992	121,705.49	100,407	98,277	23,428	3.50	6,694
1993	112,087.76	86,868	85,025	27,063	4.50	6,014
1994	129,374.30	93,796	91,806	37,568	5.50	6,831
1995	37,752.79	25,483	24,942	12,811	6.50	1,971
1996	835.25	522	511	324	7.50	43
1997	193,878.54	111,480	109,115	84,764	8.50	9,972
1998	135,696.68	71,241	69,729	65,968	9.50	6,944
2000	193,746.40	82,342	80,595	113,151	11.50	9,839
2001	69,660.61	26,123	25,569	44,092	12.50	3,527
2002	19,527.25	6,346	6,211	13,316	13.50	986
2003	17,017.84	4,680	4,581	12,437	14.50	858
2005	4,254.59	745	729	3,526	16.50	214
2006	11,052.54	1,382	1,353	9,700	17.50	554
2007	7,586.41	569	557	7,029	18.50	380
	1,700,639.57	1,238,532	1,212,257	488,383		85,026
	1,974,218.40	1,512,111	1,485,836	488,383		85,026

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.7 4.31

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1996	10,000.00	10,000	10,000			
1997	284,514.73	284,515	284,515			
1998	411,639.56	411,640	411,640			
1999	224,176.23	224,176	224,176			
2000	81,664.74	81,665	81,665			
2001	208,516.05	208,516	208,516			
2002	107,648.45	107,648	107,648			
2003	2,162.30	2,162	2,162			
	1,330,322.06	1,330,322	1,330,322			

AMORTIZED
SURVIVOR CURVE.. 5-SQUARE
NET SALVAGE PERCENT.. 0

2005	442,965.94	310,076	310,077	132,889	1.50	88,593
2006	82,040.67	41,020	41,020	41,021	2.50	16,408
2007	85,871.29	25,761	25,761	60,110	3.50	17,174
2008	556,567.31	55,657	55,657	500,910	4.50	111,313
	1,167,445.21	432,514	432,515	734,930		233,488
	2,497,767.27	1,762,836	1,762,837	734,930		233,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.1 9.35

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	23,510.97	23,511	23,511			
1996	32,436.13	32,436	32,436			
1997	61,999.92	62,000	62,000			
1998	34,471.75	34,472	34,472			
2000	33,336.39	33,336	33,336			
2001	1,690.96	1,691	1,691			
	187,446.12	187,446	187,446			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	27,273.75	25,326	24,320	2,954	0.50	2,954
2005	110,603.14	55,302	53,105	57,498	3.50	16,428
2006	4,448.54	1,589	1,526	2,923	4.50	650
2007	153,521.99	32,900	31,593	121,929	5.50	22,169
2008	213,765.33	15,263	14,656	199,109	6.50	30,632
	509,612.75	130,380	125,200	384,413		72,833
	697,058.87	317,826	312,646	384,413		72,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	10.45

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
1995	16,766.39	14,050	15,090			
2000	18,832.56	13,220	16,815	134	1.98	68
2004	20,019.38	8,829	11,230	6,787	4.59	1,479
2005	48,621.21	16,922	21,523	22,236	5.52	4,028
2006	15,127.69	3,782	4,811	8,804	6.50	1,354
2007	20,769.33	3,116	3,963	14,729	7.50	1,964
	140,136.56	59,919	73,432	52,690		8,893
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.9	6.35

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
1995	19,115.28	16,018	5,578	11,626	0.62	11,626
1996	20,504.73	16,793	5,848	12,606	0.81	12,606
1999	19,420.03	14,370	5,004	12,474	1.60	7,796
2001	23,577.91	15,421	5,370	15,850	2.46	6,443
2002	4,131.09	2,462	857	2,861	3.04	941
2003	6,524.60	3,419	1,191	4,681	3.76	1,245
2005	61,959.37	21,564	7,509	48,254	5.52	8,742
2006	177,021.12	44,259	15,411	143,908	6.50	22,140
2007	299,782.02	44,976	15,661	254,143	7.50	33,886
2008	172,753.79	8,645	3,010	152,468	8.50	17,937
	804,789.94	187,927	65,439	658,871		123,362
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	15.33

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +10						
1984	20,906.13	17,545	7,144	11,672	0.81	11,672
1986	106,864.47	86,483	35,216	60,962	1.21	50,382
1989	66,850.29	50,737	20,660	39,505	1.88	21,013
1992	171,702.00	120,535	49,082	105,450	2.64	39,943
1993	36,706.10	25,051	10,201	22,834	2.90	7,874
1995	128,951.51	83,758	34,107	81,949	3.34	24,536
1997	37,418.39	23,321	9,496	24,181	3.69	6,553
1999	226,308.74	132,554	53,976	149,702	4.19	35,728
2000	220,707.75	122,162	49,745	148,892	4.62	32,228
2001	240,888.72	122,860	50,029	166,771	5.20	32,071
2002	539,606.62	246,465	100,361	385,285	5.91	65,192
2003	804,212.00	317,889	129,446	594,345	6.73	88,313
2004	42,999.32	14,125	5,752	32,947	7.62	4,324
2005	727,891.75	188,866	76,907	578,196	8.54	67,704
2006	578,456.08	108,027	43,989	476,621	9.51	50,118
2007	932,504.10	104,907	42,718	796,536	10.50	75,861
	4,882,973.97	1,765,285	718,829	3,675,848		613,512
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.0	12.56

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R2						
NET SALVAGE PERCENT.. +10						
1972	88.02	79	79			
1974	365.26	329	329			
1978	7,373.37	6,531	6,636			
1981	3,553.23	2,993	3,198			
1983	7,669.80	6,225	6,903			
1984	678.82	540	611			
1985	5,570.83	4,347	5,014			
1986	17,999.45	13,750	16,200			
1987	6,113.27	4,563	5,502			
1989	13,663.67	9,679	12,297			
1990	53,099.19	36,458	47,789			
1991	7,360.44	4,883	6,624			
1992	146,279.50	93,394	131,652			
1993	35,036.39	21,404	31,533			
1994	85,080.83	49,550	76,573			
1996	3,438.46	1,786	3,095			
1998	1,705.24	766	1,535			
1999	12,907.29	5,323	11,617			
2000	4,297.65	1,606	3,868			
2001	2,320.65	775	2,089			
2002	31,015.38	9,080	27,914			
2003	23,958.35	6,012	21,563			
2004	104,946.01	21,780	94,451			
2005	18,271.74	2,980	16,445			
2006	18,111.59	2,129	12,956	3,344	14.78	226
2007	17,442.78	1,237	7,527	8,172	15.66	522
	628,347.21	308,199	554,000	11,516		748

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.4 0.12

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. +10						
1997	31,811.00	24,421	11,223	17,407	1.47	11,841
1998	23,191.00	17,136	7,875	12,997	1.79	7,261
1999	20,790.50	14,632	6,724	11,987	2.18	5,499
2000	40,543.38	26,856	12,342	24,147	2.64	9,147
2001	73,070.25	44,653	20,521	45,242	3.21	14,094
2002	70,308.10	38,726	17,798	45,479	3.88	11,721
2003	390,489.94	187,318	86,087	265,354	4.67	56,821
2004	40,125.00	16,034	7,369	28,744	5.56	5,170
2005	184,481.48	57,946	26,631	139,402	6.51	21,414
2006	662,975.18	149,169	68,554	528,124	7.50	70,417
2007	1,694,298.85	228,730	105,119	1,419,750	8.50	167,029
2008	1,922,623.74	86,518	39,761	1,690,600	9.50	177,958
	5,154,708.42	892,139	410,004	4,229,233		558,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.6	10.83

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1967	2,664.50	2,665	2,665			
1974	12,114.72	12,115	12,115			
1976	20,128.44	20,128	20,128			
1977	4,148.51	4,149	4,149			
1980	4,055.79	4,056	4,055			
	43,111.96	43,113	43,112			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	33,548.70	31,536	31,538	2,011	1.50	1,341
1987	3,930.45	3,380	3,380	550	3.50	157
1993	10,804.79	6,699	6,700	4,105	9.50	432
1996	1,035.77	518	518	518	12.50	41
2001	5,633.34	1,690	1,690	3,943	17.50	225
2004	1,632.85	294	294	1,339	20.50	65
	56,585.90	44,117	44,120	12,466		2,261
	99,697.86	87,230	87,232	12,466		2,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.5	2.27

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1947	547.31	547	547			
1951	2,537.97	2,538	2,538			
1952	559.71	560	560			
1953	682.95	683	683			
1954	1,325.67	1,326	1,326			
1955	1,906.11	1,906	1,906			
1956	756.09	756	756			
1957	1,592.60	1,593	1,593			
1958	1,217.70	1,218	1,218			
1960	10,429.09	10,429	10,429			
1961	9,696.51	9,697	9,697			
1962	10,670.10	10,670	10,670			
1963	1,674.89	1,675	1,675			
1964	5,909.52	5,910	5,910			
1965	2,824.25	2,824	2,824			
1966	12,405.08	12,405	12,405			
1967	12,972.14	12,972	12,972			
1968	10,922.85	10,923	10,923			
1969	58,681.29	58,681	58,681			
1970	7,804.16	7,804	7,804			
1971	4,665.33	4,665	4,665			
1972	19,595.33	19,595	19,595			
1973	10,036.37	10,036	10,036			
1974	22,378.69	22,379	22,379			
1975	9,086.82	9,087	9,087			
1976	32,107.03	32,107	32,107			
1977	16,677.16	16,677	16,677			
1978	40,917.41	40,917	40,917			
1979	161,340.69	161,341	161,341			
1980	57,953.46	57,953	57,953			
1981	38,243.37	38,243	38,243			
1982	23,979.20	23,979	23,979			
1983	89,713.09	89,713	89,713			
1984	80,307.07	80,307	80,307			
1985	137,676.80	137,677	137,677			
1986	51,801.84	51,802	51,802			

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	114,505.06	114,505	114,505			
1988	115,789.41	115,789	115,790			
	1,181,890.12	1,181,889	1,181,890			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	209,687.41	204,445	201,883	7,804	0.50	7,804
1990	55,800.72	51,616	50,969	4,832	1.50	3,221
1991	54,173.66	47,402	46,808	7,366	2.50	2,946
1992	102,862.89	84,862	83,798	19,065	3.50	5,447
1993	178,019.37	137,965	136,236	41,783	4.50	9,285
1994	30,971.42	22,454	22,173	8,798	5.50	1,600
1995	83,082.11	56,080	55,377	27,705	6.50	4,262
1996	188,437.46	117,773	116,297	72,140	7.50	9,619
1997	634,777.05	364,997	360,423	274,354	8.50	32,277
1998	136,464.47	71,644	70,746	65,718	9.50	6,918
1999	62,320.30	29,602	29,231	33,089	10.50	3,151
2000	62,707.28	26,651	26,317	36,390	11.50	3,164
2001	137,445.13	51,542	50,896	86,549	12.50	6,924
2002	64,055.69	20,818	20,557	43,499	13.50	3,222
2003	53,317.79	14,662	14,478	38,840	14.50	2,679
2004	103,121.82	23,202	22,911	80,211	15.50	5,175
2005	379,644.55	66,438	65,606	314,039	16.50	19,033
2006	190,186.01	23,773	23,475	166,711	17.50	9,526
2007	183,691.62	13,777	13,605	170,087	18.50	9,194
2008	280,090.77	7,002	6,914	273,177	19.50	14,009
	3,190,857.52	1,436,705	1,418,700	1,772,157		159,456
	4,372,747.64	2,618,594	2,600,590	1,772,157		159,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	3.65

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1951	539.00	539	539			
1954	712.79	713	713			
1955	566.76	567	567			
1958	3,787.46	3,787	3,787			
1961	1,276.47	1,276	1,276			
1962	1,895.67	1,896	1,896			
1966	2,401.19	2,401	2,401			
1968	1,159.46	1,159	1,159			
1969	2,607.26	2,607	2,607			
1971	803.23	803	803			
1972	8,218.93	8,219	8,219			
1973	695.17	695	695			
1974	31,520.93	31,521	31,521			
1975	1,690.77	1,691	1,691			
1976	2,764.27	2,764	2,764			
1977	35,803.46	35,803	35,803			
1978	13,532.14	13,532	13,532			
1979	10,515.70	10,516	10,516			
1980	117,675.06	117,675	117,675			
1981	5,945.94	5,946	5,946			
1982	45,258.04	45,258	45,258			
1983	19,328.29	19,328	19,328			
1984	43,443.79	43,444	43,444			
1985	14,701.40	14,701	14,701			
1986	20,061.00	20,061	20,061			
1987	55,565.67	55,566	55,566			
1988	7,171.04	7,171	7,173			
	449,640.89	449,639	449,641			

AMORTIZED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1989	189,231.84	184,501	182,354	6,878	0.50	6,878
1990	142,360.01	131,683	130,150	12,210	1.50	8,140

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	63,661.62	55,704	55,056	8,606	2.50	3,442
1992	84,171.07	69,441	68,633	15,538	3.50	4,439
1993	63,037.78	48,854	48,285	14,753	4.50	3,278
1994	328,512.26	238,171	235,399	93,113	5.50	16,930
1995	87,394.13	58,991	58,304	29,090	6.50	4,475
1996	43,445.53	27,153	26,837	16,609	7.50	2,215
1997	94,773.59	54,495	53,861	40,913	8.50	4,813
1998	47,397.79	24,884	24,594	22,804	9.50	2,400
1999	104,706.43	49,736	49,157	55,549	10.50	5,290
2000	39,151.43	16,639	16,445	22,706	11.50	1,974
2001	92,082.47	34,531	34,129	57,953	12.50	4,636
2002	28,296.47	9,196	9,089	19,207	13.50	1,423
2003	29,003.43	7,976	7,883	21,120	14.50	1,457
2004	59,725.05	13,438	13,282	46,443	15.50	2,996
2005	69,556.14	12,172	12,031	57,525	16.50	3,486
2006	13,113.54	1,639	1,620	11,494	17.50	657
2008	33,041.31	826	816	32,225	19.50	1,653
	1,612,661.89	1,040,030	1,027,925	584,736		80,582
	2,062,302.78	1,489,669	1,477,566	584,736		80,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.3	3.91

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1.5						
NET SALVAGE PERCENT.. +10						
1949	250.00	225	225			
1961	7,206.20	6,486	6,486			
1962	21,399.53	19,260	19,260			
1974	45,723.87	36,588	41,151			
1982	19,796.95	14,003	17,817			
1983	3,210.29	2,227	2,889			
1985	24,215.95	16,097	21,794			
1986	332,464.26	215,975	299,218			
1988	58,044.29	35,758	52,240			
1989	416,488.82	249,081	366,396	8,444	7.38	1,144
1991	284,738.31	159,243	234,245	22,019	8.33	2,643
1992	336,226.17	180,866	266,053	36,551	8.85	4,130
1993	85,624.40	44,172	64,977	12,085	9.39	1,287
1994	122,440.77	60,256	88,636	21,561	9.97	2,163
1995	28,577.24	13,351	19,639	6,081	10.58	575
1996	27,166.09	11,980	17,622	6,827	11.22	608
1997	45,465.03	18,802	27,658	13,261	11.89	1,115
1998	54,207.16	20,822	30,629	18,157	12.61	1,440
1999	7,653.32	2,705	3,979	2,909	13.36	218
2000	6,725.95	2,163	3,182	2,871	14.14	203
2001	1,094,244.71	315,142	463,571	521,249	14.96	34,843
2002	52,895.87	13,373	19,672	27,934	15.82	1,766
2003	228,884.11	49,624	72,997	132,999	16.70	7,964
2005	557,558.31	78,482	115,446	386,356	18.56	20,817
2006	5,423.62	550	809	4,072	19.52	209
2007	187,574.59	11,429	16,812	152,005	20.51	7,411
	4,054,205.81	1,578,660	2,273,403	1,375,381		88,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.5	2.18

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1953	1,104.29	1,104	1,104			
1957	2,558.51	2,559	2,559			
1958	2,673.18	2,673	2,673			
1960	2,767.31	2,767	2,767			
1964	2,763.39	2,763	2,763			
1971	993.41	993	993			
1972	2,052.72	2,053	2,053			
1974	100,650.03	100,650	100,650			
1975	997.00	997	997			
1976	37,756.97	37,757	37,757			
1977	16,328.53	16,329	16,329			
1978	24,678.55	24,679	24,679			
1980	2,407.07	2,407	2,407			
1981	11,494.21	11,494	11,494			
1982	1,409.95	1,410	1,410			
1983	3,998.80	3,999	3,999			
1985	5,453.23	5,453	5,453			
1986	3,181,184.76	3,181,185	3,181,185			
1987	60,153.72	60,154	60,154			
1988	14,532.85	14,533	14,533			
1989	39,513.85	39,514	39,514			
1990	2,051,078.36	2,051,078	2,051,078			
1991	464,753.91	464,754	464,754			
1992	746,539.40	746,539	746,539			
	6,777,844.00	6,777,844	6,777,844			

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

1993	188,427.15	188,427	188,427			
1994	140,958.80	136,265	128,360	12,599	0.50	12,599
1995	34,251.75	30,827	29,039	5,213	1.50	3,475
1996	108,400.93	90,330	85,090	23,311	2.50	9,324
1997	172,531.87	132,280	124,606	47,926	3.50	13,693

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	186,610.30	130,627	123,049	63,561	4.50	14,125
1999	27,150.47	17,194	16,197	10,953	5.50	1,991
2000	59,509.89	33,724	31,768	27,742	6.50	4,268
2001	125,789.65	62,895	59,246	66,544	7.50	8,873
2002	22,596.77	9,791	9,223	13,374	8.50	1,573
2003	121.34	44	41	80	9.50	8
2004	19,734.69	5,920	5,577	14,158	10.50	1,348
2005	20,152.15	4,701	4,428	15,724	11.50	1,367
2006	1,225,577.48	204,304	192,451	1,033,126	12.50	82,650
2007	15,183.06	1,518	1,430	13,753	13.50	1,019
2008	1,077,295.57	35,874	33,793	1,043,503	14.50	71,966
	3,424,291.87	1,084,721	1,032,725	2,391,567		228,279
	10,202,135.87	7,862,565	7,810,569	2,391,567		228,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.5	2.24