

GREATER MISSOURI OPERATIONS - L&P JURISDICTION  
KANSAS CITY, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GREATER MISSOURI OPERATIONS - L&P JURISDICTION  
Kansas City, Missouri

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RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



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May 18, 2010

Greater Missouri Operations - L&P Jurisdiction  
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Attention Mr. Tim M. Rush  
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Greater Missouri Operations - L&P Jurisdiction as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS  
Vice President  
Valuation and Rate Division

JJS:krm

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## PART I. INTRODUCTION

# GREATER MISSOURI OPERATIONS - L&P JURISDICTION

## DEPRECIATION STUDY

### CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2008

#### PART I. INTRODUCTION

##### SCOPE

This report presents the results of the depreciation study prepared for Greater Missouri Operations - L&P Jurisdiction ("Company") as applied to electric plant in service as of December 31, 2008. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

##### PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life study and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed

tabulations of the calculated annual accruals utilizing remaining life methodology for all asset classes.

## BASIS OF STUDY

### Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

### Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the expectations of future survivors. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's fixed asset records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.



The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements by account, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

#### Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. Amortization accounting for certain accounts is continued with updated recovery periods recommended to appropriately match anticipated useful lives to amortization recovery periods. An explanation of the calculation of annual and accrued amortization is presented on page II-32 of the report.

PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric and gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

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

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

## SERVICE LIFE AND NET SALVAGE ESTIMATION

### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

### Survivor Curves

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

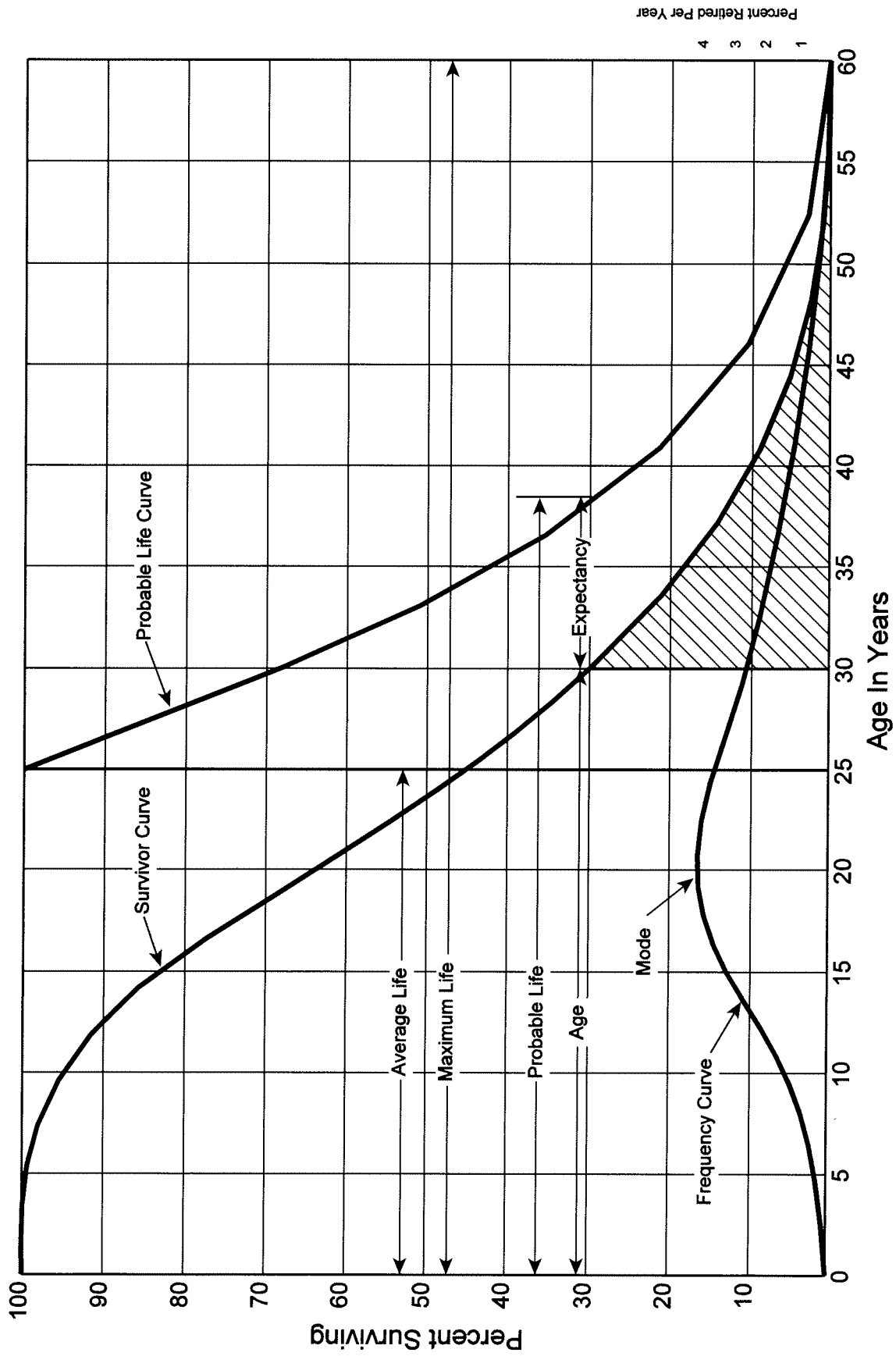


Figure 1. A Typical Survivor Curve and Derived Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

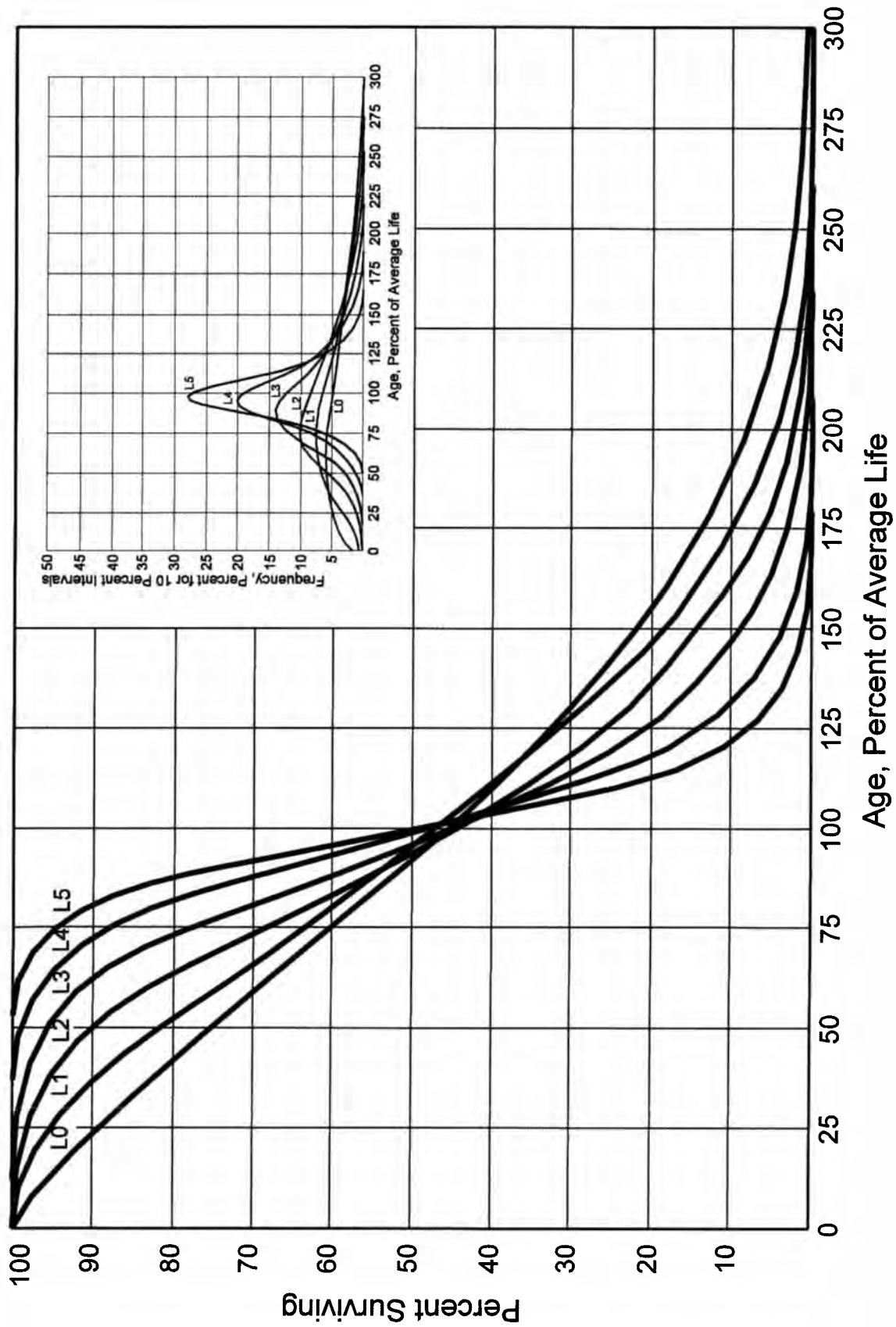


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

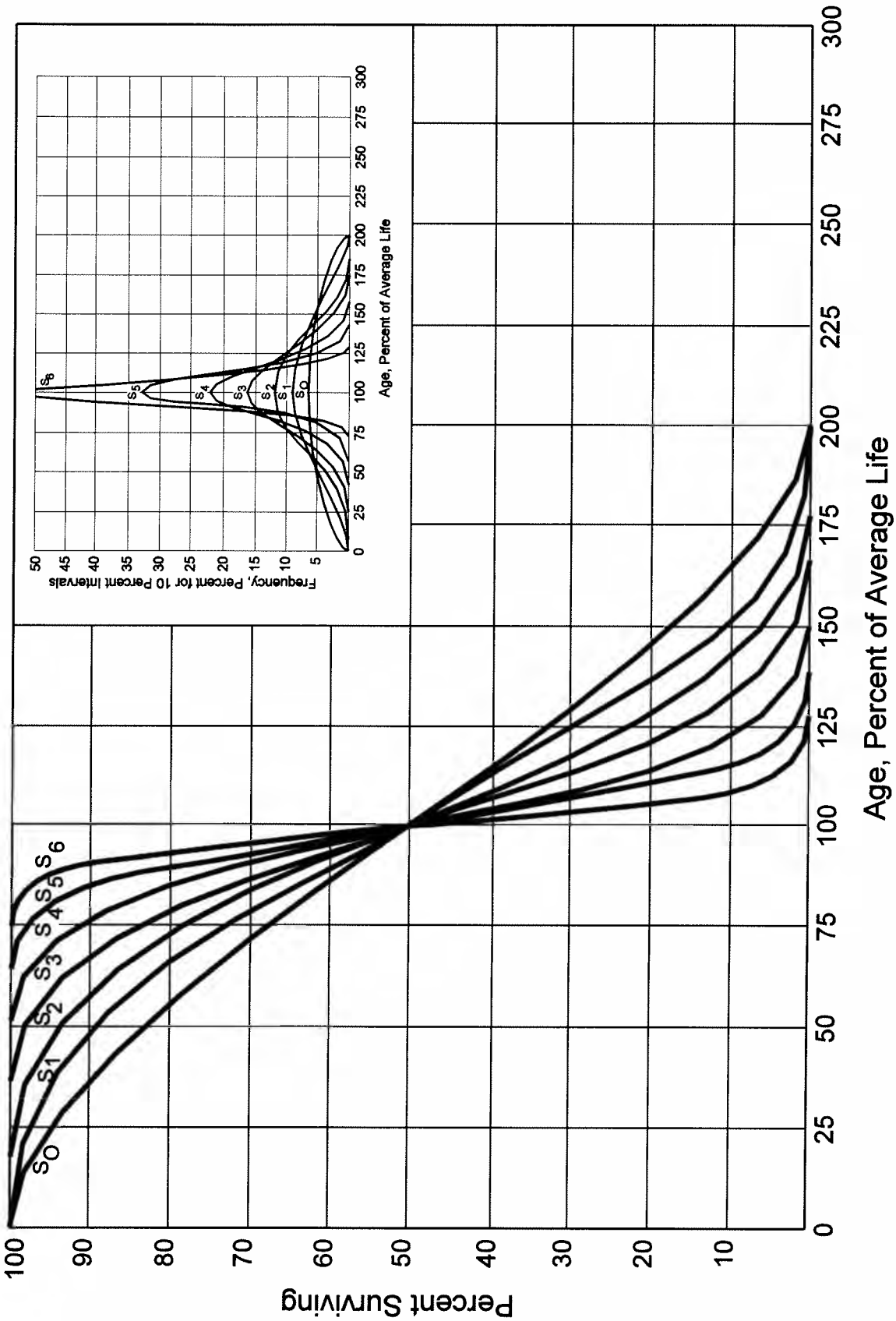


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves



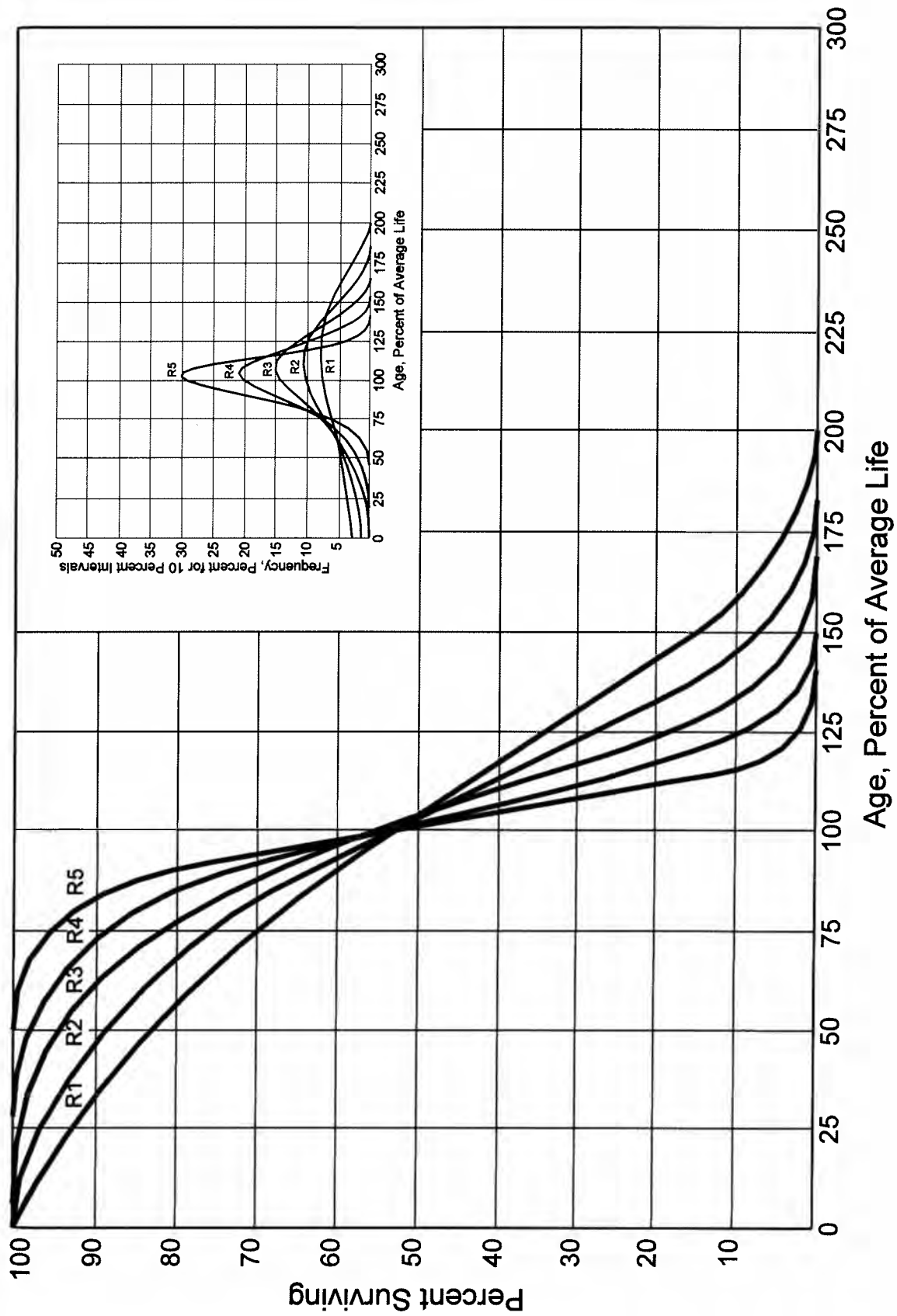


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

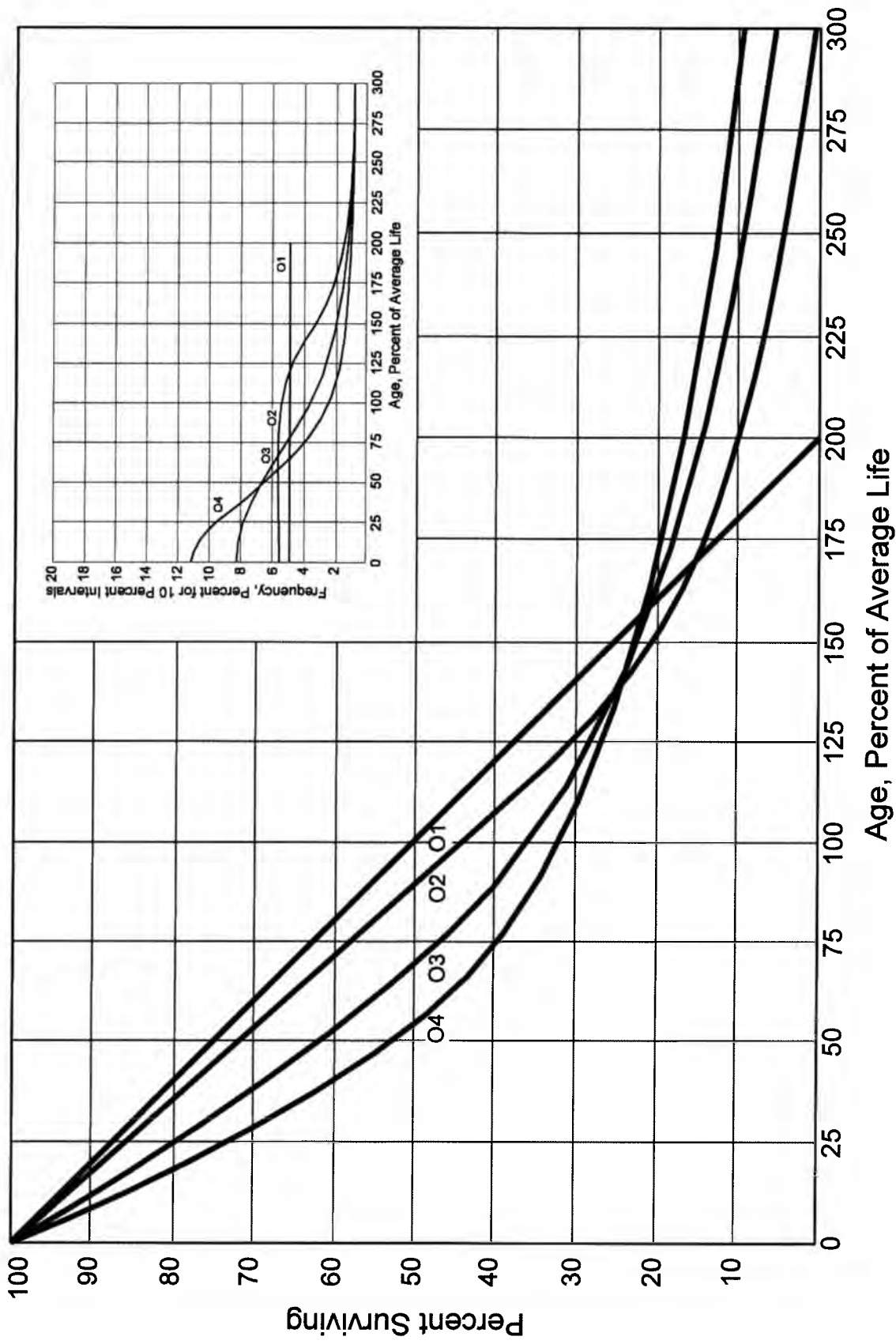


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B.Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

#### Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>4</sup> "Engineering Valuation and Depreciation,"<sup>5</sup> and "Depreciation Systems."<sup>6</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

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

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1994 were retired in 1999. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 1999-2008  
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008	Retirements, Thousands of Dollars											Placement Band 1994-2008	
	Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)
		1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)		
1994	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
1995	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
1996	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
1997	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
1998	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
1999	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2000		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2001			6	12	13	15	16	17	19	19	19	124	6½-7½
2002				6	13	15	16	17	19	19	19	131	5½-6½
2003					7	14	16	17	19	20	20	143	4½-5½
2004						8	18	20	22	23	23	146	3½-4½
2005							9	20	22	25	25	150	2½-3½
2006								11	23	25	25	151	1½-2½
2007									11	24	24	153	½-1½
2008										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1999-2008  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Experience Band 1999-2008										Placement Band 1994 -2008	
	Acquisitions, Transfers and Sales, Thousands of Dollars											
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)	Total During Age Interval (12)	Age Interval (13)
1994	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
1998	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
1999	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2000	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2001	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2002	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2003	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2004	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2005	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2006	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2007	-	-	-	-	-	-	-	-	-	-	-	½-1½
2008	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	(30)	22	(102)	(50)		

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2003 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1999 through 2008 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year.

TABLE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 1999-2008  
 SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)		
1994	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1995	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1996	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1997	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1998	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1999	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2000		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2001			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2002				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2003					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2004						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2005							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2006								960 <sup>a</sup>	949	926	5,719	1½-2½
2007									1,080 <sup>a</sup>	1,069	6,579	½-1½
2008										1,220 <sup>a</sup>	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

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



Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2004 are calculated in the following manner:

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

For the entire experience band 1999-2008, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and

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

Experience Band 1999-2008

Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

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

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

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

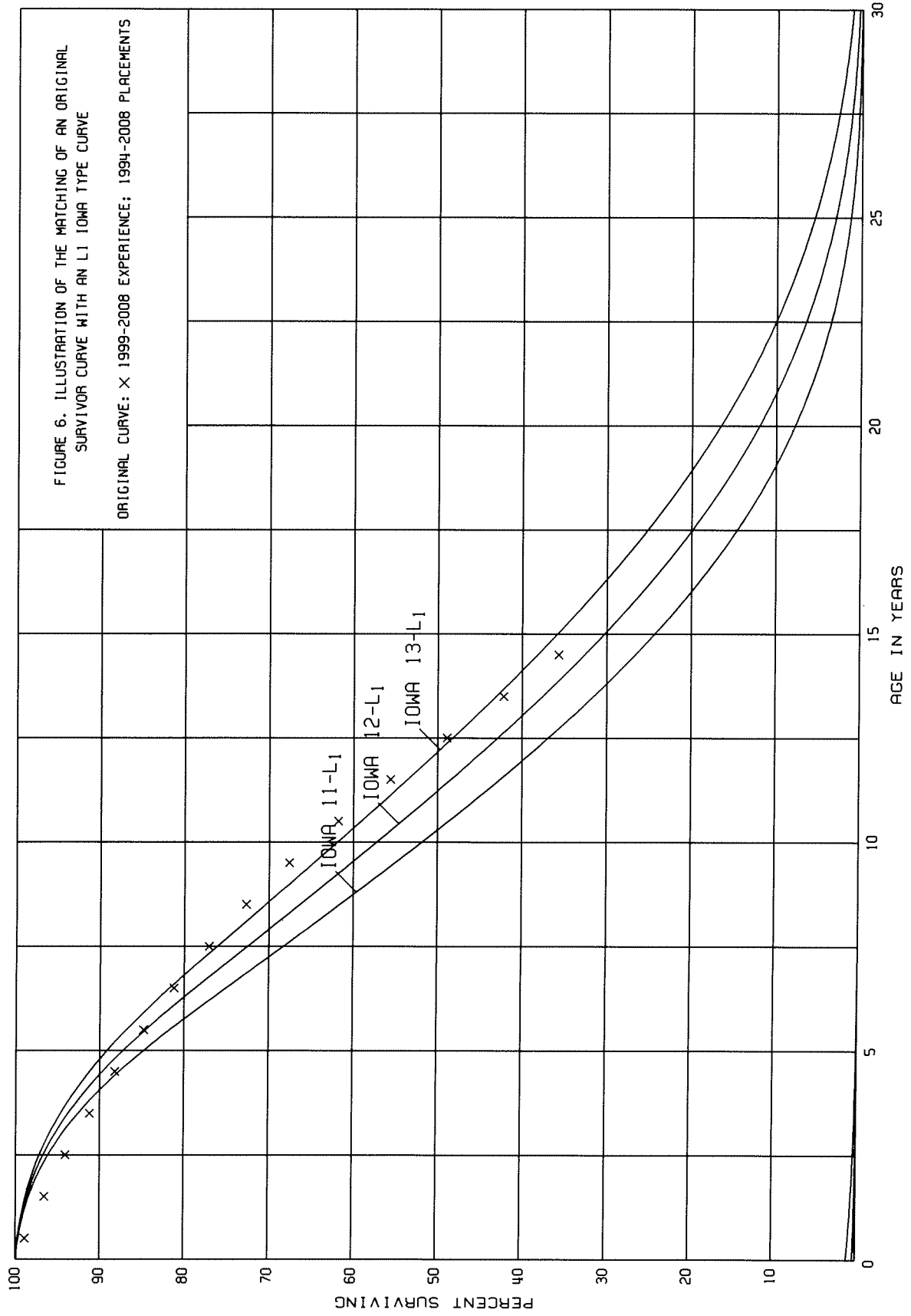
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve

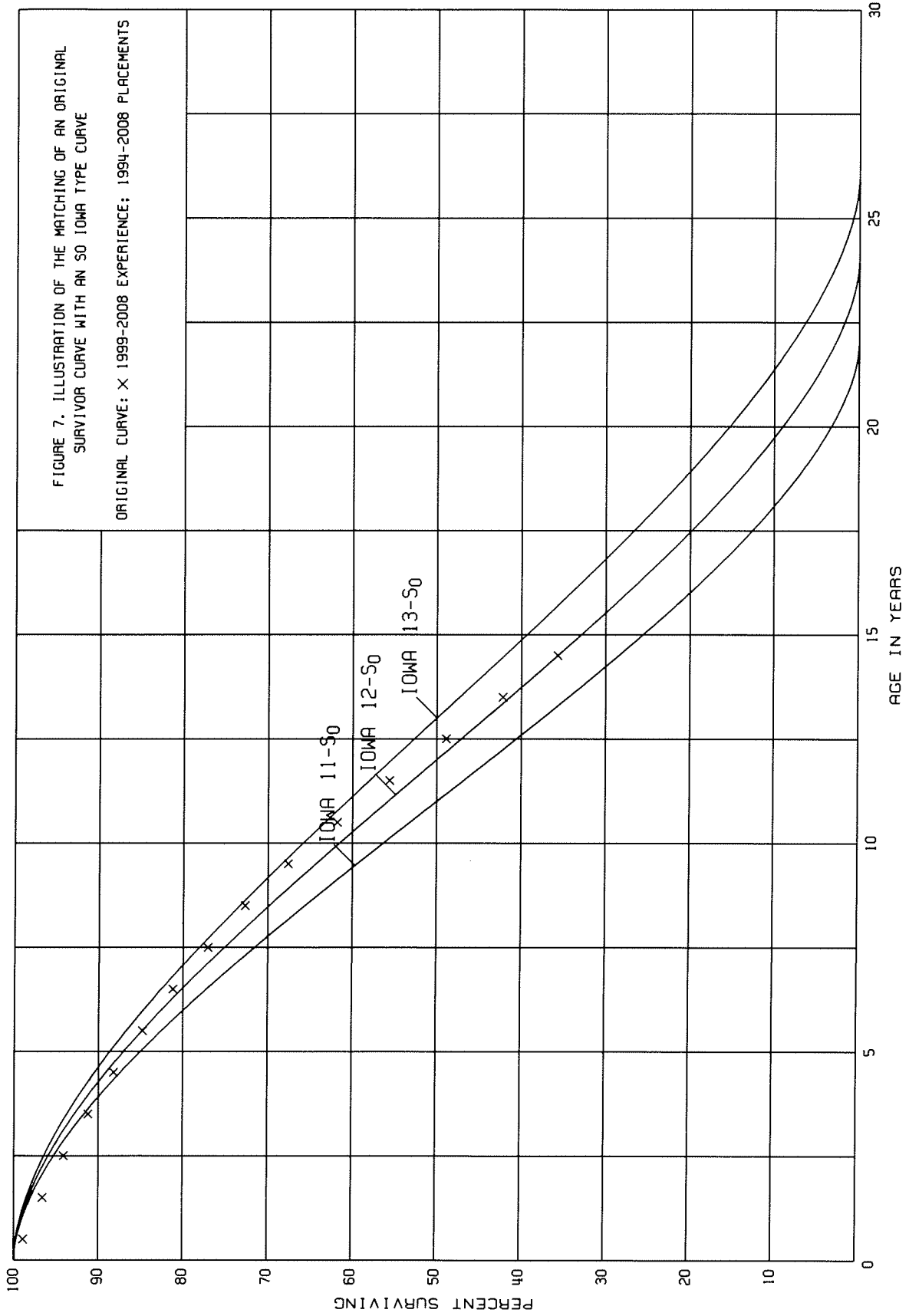
developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

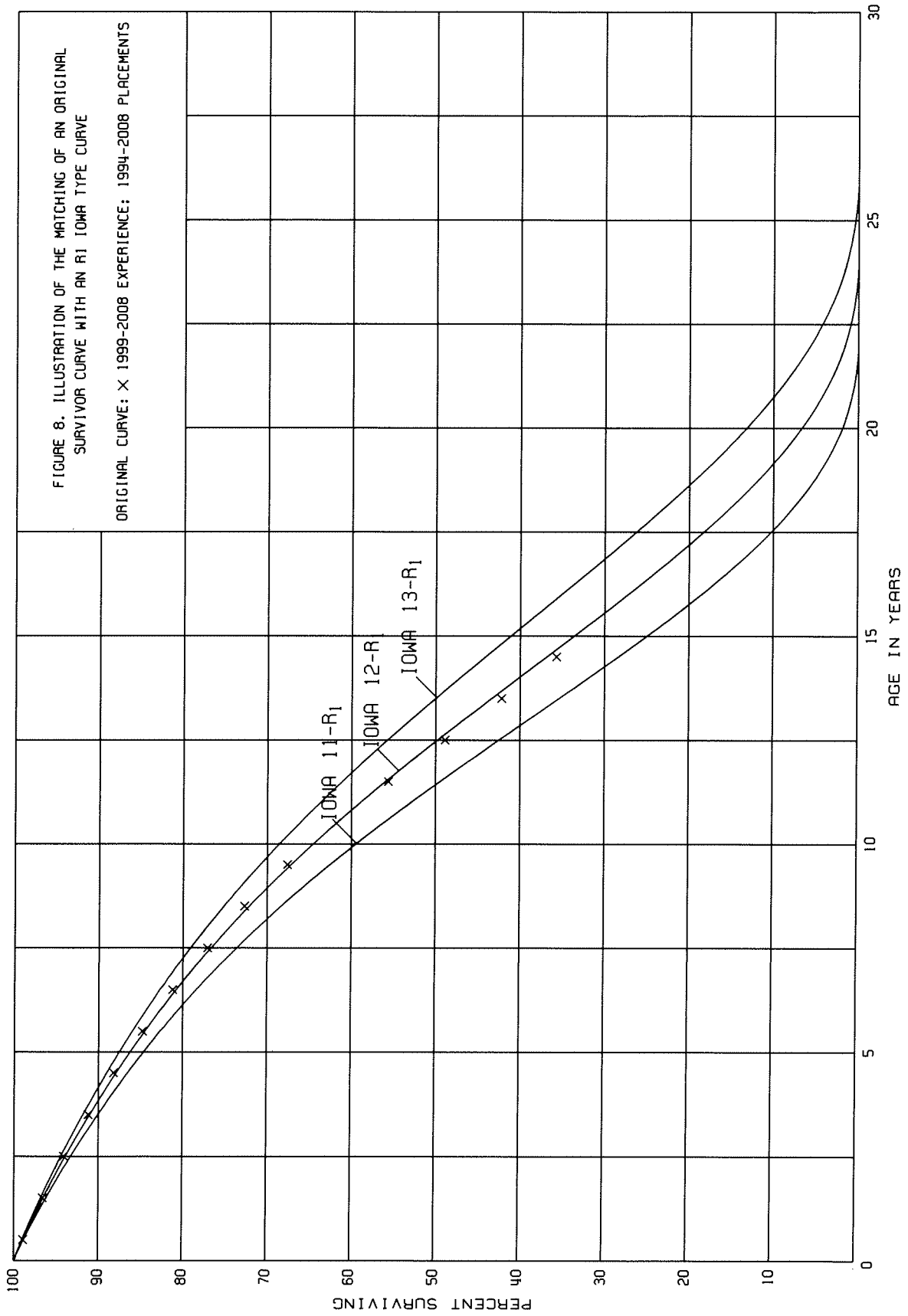
#### Field Trips

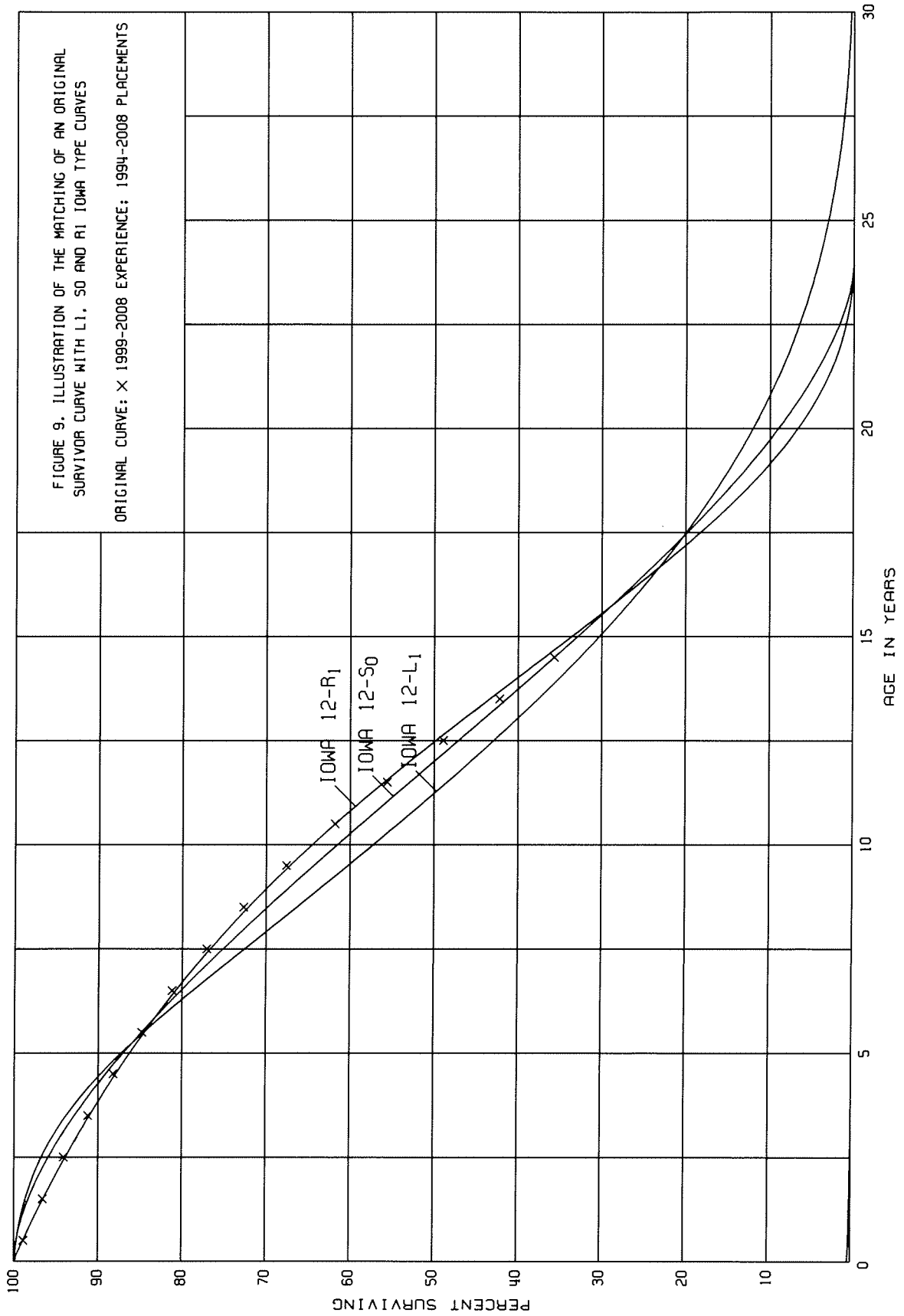
In order to be familiar with the operation of the Company and to observe representative portions of the plant, field trips were conducted. A sampling of major facilities was selected to best represent the various assets in service. Aside from the obtained knowledge of age, type and condition of each group of assets that were visited, a discussion with key operational personnel as to the outlook of each asset group was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements were obtained during these field trips. This knowledge and information were incorporated the interpretation and extrapolation of the statistical analyses.

The plant facilities visited on August 17-19, 2009, are as follows:











August 17-19, 2009

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

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

The 25 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 82 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-9.

STEAM PRODUCTION PLANT

311.00 Structures and Improvements  
312.00 Boiler Plant Equipment  
314.00 Turbogenerator Units

TRANSMISSION PLANT

353.00 Station Equipment  
355.00 Poles and Fixtures

DISTRIBUTION PLANT

362.00 Station Equipment  
364.00 Poles, Towers and Fixtures  
365.00 Overhead Conductors and Devices  
367.00 Underground Conductors and Devices  
368.00 Line Transformers  
369.01 Services - Overhead  
369.02 Services - Underground

- 370.00 Meters
- 371.00 Installations on Customers' Premises
- 373.00 Street Lighting and Signal Systems

#### GAS DISTRIBUTION

- 375.09 Structures and Improvements -Industrial Steam
- 376.09 Mains - Industrial Steam
- 379.09 City Gate Station - Industrial Steam
- 381.09 Meters - Industrial Steam

#### GENERAL PLANT

- 392.00 Transportation Equipment - Autos
- 392.01 Transportation Equipment - Light Trucks
- 392.02 Transportation Equipment - Heavy Trucks
- 392.04 Transportation Equipment - Trailers
- 392.05 Transportation Equipment - Medium Trucks
- 396.00 Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1979 through 2008. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1979 through 2008 and 1989 through 2008. The Iowa 45-R2.5 is a reasonable fit of the stub original survivor curve for line transformers. The 45-year service life is at the upper end of the typical service life range of 30 to 45 years for line transformers. The 45-year life reflects the Company's plans to replace transformers at the time of equipment failure or upgrade requirements due to growth in the service territory.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect

interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam and other production plant related to Greater Missouri Operations - L&P Jurisdiction stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the steam, base-load units is 47 to 80 years, which is at the upper end of the typical range of life spans for such units. The 60 to 80-year life span estimate applies to almost all the steam units. The typical range of life spans for other production units is 25-45 years. Each of the units within this category have life spans within the range.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Iatan Unit 1	1980	2040	60
Lake Road Boiler 1	1950	2030	80
Lake Road Boiler 2	1958	2030	72
Lake Road Boiler 3	1962	2030	68
Lake Road Boiler 4	1966	2030	64
Lake Road Boiler 5	1974	2030	56
Lake Road Unit 1	1950	2020	70
Lake Road Unit 2	1958	2020	62
Lake Road Unit 3	1962	2009	47
Lake Road Unit 4	1966	2030	64
Lake Road Boiler 8	2006	2030	24
Other Production Plant			
Lake Road Unit 5	1974	2018	44
Lake Road Unit 6	1989	2025	36
Lake Road Unit 7	1989	2025	36

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

#### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of

removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

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

Statistical analyses of historical data for the period 1980 through 2008 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 30 plant accounts, representing 83 percent of the depreciable plant, as follows:

- Steam Production Plant
  - 311.00 Structures and Improvements
  - 312.00 Boiler Plant Equipment
  - 312.09 Boiler Plant Equipment - Industrial Steam
  - 314.00 Turbogenerator Units
  - 315.00 Accessory Electric Equipment

- Other Production Plant
  - 341.00 Structures and Improvements
  - 343.00 Prime Movers

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

- Distribution Plant
  - 361.00 Structures and Improvements
  - 364.00 Poles, Towers and Fixtures
  - 365.00 Overhead Conductors and Devices
  - 366.00 Underground Conduit
  - 367.00 Underground Conductors and Devices
  - 368.00 Line Transformers
  - 369.01 Services - Overhead
  - 369.02 Services - Underground
  - 370.00 Meters
  - 371.00 Installations on Customers' Premises
  - 373.00 Street Lighting and Signal Systems

Gas Distribution

376.09 Mains - Industrial Steam  
379.09 City Gate Station - Industrial Steam  
381.09 Meters - Industrial Steam

General Plant

392.00 Transportation Equipment - Combined  
396.00 Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1980 through 2008 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1980-1982 through 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal fluctuated during the twenty-nine year period with very high levels in the later 1980s. The primary cause of the high levels of cost of removal was the age and location of the transformers that were removed from service. Cost of removal for the most recent five years averaged 7 percent.

Gross salvage was very high in the 1980s, but has become quite low since the early 1990s. The most recent five-year average of 1 percent gross salvage reflects recent trends and the limited value of transformers for Greater Missouri Operations - L&P Jurisdiction.

The net salvage percent based on the overall period 1980 through 2008 is 10 percent negative net salvage and based on the most recent five-year period is 6 percent. The range of estimates made by other electric companies for line transformers is zero to negative 15 percent. The net salvage estimate for line transformers is negative 10 percent, is within the range of other estimates and reflects the overall period of net salvage.

The net salvage percents for the remaining accounts representing 17 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

#### CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

### Single Unit of Property

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

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

The accrued depreciation is:

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

### Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2008, are set forth in the Results of Study section of the report.

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



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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.01 Office Furniture and Equipment	20
391.02 Computers	5
391.04 Software	7
391.06 Office Machines	10
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15
398.00 Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

## PART III. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2008. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2008, is reasonable for a period of three to five years.

### DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

## DESCRIPTION OF DEPRECIATION TABULATIONS

The summary schedule of the results of the study, as applied to the original cost of electric plant at December 31, 2008, are presented on pages III-4 through III-8 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant in service at December 31, 2008.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
311.00	STEAM PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS									
	IATAN	2040	85-R1.5	(30)	4,310,115.04	1,960,049	3,643,101	124,833	2.90	29.2
	LAKE ROAD BOILER 1	2030	85-R1.5	(30)	1,358.16	981	785	40	2.95	19.6
	LAKE ROAD BOILER 2	2030	85-R1.5	(30)	3,016.19	2,179	1,742	88	2.92	19.8
	LAKE ROAD BOILER 3	2030	85-R1.5	(30)	6,657.34	6,660	4,595	239	2.76	19.2
	LAKE ROAD BOILER 4	2030	85-R1.5	(30)	114,791.87	81,177	68,053	3,467	3.02	19.6
	LAKE ROAD BOILER 5	2030	85-R1.5	(30)	117,477.55	75,973	76,749	3,824	3.26	20.1
	LAKE ROAD BOILERS COMMON	2030	85-R1.5	(30)	215,010.22	35,487	244,026	11,686	5.44	20.9
	LAKE ROAD UNIT 1	2020	85-R1.5	(30)	856,148.96	500,889	500,889	45,059	5.26	11.1
	LAKE ROAD UNIT 2	2020	85-R1.5	(30)	1,126,681.78	769,320	62,077	551	5.51	11.2
	LAKE ROAD UNIT 3	2009	85-R1.5	(30)	361,335.57	371,756	97,979	97,979	27.12	1.0
	LAKE ROAD UNIT 4	2030	85-R1.5	(30)	2,626,955.24	1,451,700	1,963,382	96,216	3.66	20.4
	LAKE ROAD COMMON	2030	85-R1.5	(30)	9,018,332.30	2,937,768	8,786,069	422,952	4.69	20.8
	TOTAL STRUCTURES AND IMPROVEMENTS				18,759,910.22	8,305,154	16,082,736	868,460	4.63	18.5
312.00	BOILER PLANT EQUIPMENT									
	IATAN	2040	65-R1	(20)	42,090,219.95	30,784,890	19,723,375	720,163	1.71	27.4
	LAKE ROAD BOILER 1	2030	65-R1	(20)	847,505.75	640,399	376,608	18,789	2.22	20.0
	LAKE ROAD BOILER 2	2030	65-R1	(20)	703,543.87	566,990	277,282	13,619	1.96	20.1
	LAKE ROAD BOILER 3	2030	65-R1	(20)	989,283.06	549,682	637,459	31,460	3.18	20.3
	LAKE ROAD BOILER 4	2030	65-R1	(20)	2,762,276.10	1,921,047	1,393,667	68,706	2.49	20.3
	LAKE ROAD BOILER 5	2030	65-R1	(20)	4,947,406.69	4,165,155	1,751,735	87,239	1.76	20.1
	LAKE ROAD BOILER 8	2030	65-R1	(20)	5,988,046.04	1,033,120	6,164,538	302,317	5.04	20.4
	LAKE ROAD BOILERS COMMON	2030	65-R1	(20)	3,446,555.05	1,365,869	2,772,395	136,412	3.96	20.3
	LAKE ROAD UNIT 1	2020	65-R1	(20)	39,641.45	2,839	44,731	10,007	10.07	11.2
	LAKE ROAD UNIT 2	2030	65-R1	(20)	12,057,094.52	8,431,531	6,012,981	288,909	2.48	20.1
	LAKE ROAD UNIT 4	2030	65-R1	(20)	17,786,656.59	10,494,971	10,849,017	537,110	3.02	20.2
	LAKE ROAD COMMON	2030	65-R1	(20)	91,650,234.17	59,976,483	50,003,788	2,218,936	2.42	22.5
312.02	TOTAL BOILER PLANT EQUIPMENT									
	BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT									
	IATAN	2040	40-R2.5	(20)	455,225.05	43,713	502,557	17,547	3.85	28.6
	LAKE ROAD BOILER 4	2030	40-R2.5	(20)	13,705.53	8,027	4,620	463	3.38	18.2
	LAKE ROAD BOILER 5	2030	40-R2.5	(20)	2,067,514.57	1,434,054	1,046,963	66,298	3.21	15.8
	LAKE ROAD UNIT 4	2030	40-R2.5	(20)	7,365,868.10	3,446,073	5,392,969	279,657	3.60	19.3
	LAKE ROAD COMMON	2030	40-R2.5	(20)	2,009,350.15	894,966	1,519,254	76,165	3.69	19.4
	TOTAL BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT				11,911,663.40	5,826,633	8,467,163	442,130	3.71	19.2
314.00	TURBOGENERATOR UNITS									
	IATAN	2040	70-R1.5	(20)	11,304,994.69	6,763,204	6,802,788	242,422	2.14	28.1
	LAKE ROAD UNIT 1	2020	70-R1.5	(20)	3,175,771.48	2,191,274	1,619,651	144,113	4.54	11.2
	LAKE ROAD UNIT 2	2009	70-R1.5	(20)	3,192,147.93	2,485,645	1,344,932	119,966	3.76	11.2
	LAKE ROAD UNIT 3	2030	70-R1.5	(20)	864,074.07	1,036,889	0	0	-	-
	LAKE ROAD UNIT 4	2030	70-R1.5	(20)	8,070,327.68	4,634,577	5,046,819	248,375	3.08	20.3
	LAKE ROAD COMMON	2030	70-R1.5	(20)	15,720.15	7,084	11,770	574	11.770	20.5
	TOTAL TURBOGENERATOR UNITS				26,623,036.00	17,118,683	14,828,960	765,450	2.84	19.6
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	IATAN	2040	60-S0.5	(10)	7,349,781.78	4,214,753	3,870,008	140,572	1.91	27.5
	LAKE ROAD BOILER 1	2030	60-S0.5	(10)	130,632.08	131,263	12,432	649	0.50	19.2
	LAKE ROAD BOILER 2	2030	60-S0.5	(10)	39,485.04	43,434	0	0	-	-
	LAKE ROAD BOILER 3	2030	60-S0.5	(10)	26,577.17	6,187	23,048	1,113	4.19	20.7
	LAKE ROAD BOILER 4	2030	60-S0.5	(10)	313,890.36	69,232	276,047	13,202	4.21	20.9
	LAKE ROAD BOILER 5	2030	60-S0.5	(10)	93,127.13	87,958	4,482	232	0.25	19.3
	LAKE ROAD BOILER 8	2030	60-S0.5	(10)	683,036.18	118,618	632,722	30,463	4.46	20.8
	LAKE ROAD BOILERS COMMON	2030	60-S0.5	(10)	398,850.15	122,480	316,255	15,298	3.84	20.7
	LAKE ROAD UNIT 1	2020	60-S0.5	(10)	345,060.18	375,444	4,122	374	0.11	11.0
	LAKE ROAD UNIT 2	2020	60-S0.5	(10)	410,644.15	451,709	0	0	-	-

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)-(8)/(5)	(10)-(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)-(8)/(5)	(10)-(7)/(8)
315.00	LAKE ROAD UNIT 3 LAKE ROAD UNIT 4 LAKE ROAD UNIT 5 LAKE ROAD COMMON	2009 2030 2018 2030	60-S0.5 60-S0.5 60-S0.5 60-S0.5	(10) (10) (10) (10)	83,388.65 1,425,471.20 3,452.36 495,824.08	91,720 1,014,952 296 383,582	0 553,067 3,502 161,824	0 26,658 371 8,013	- 1.88 10.75 1.62	- 20.6 9.4 20.2
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				11,799,220.51	7,121,636	5,857,509	237,145	2.01	24.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT IATAN LAKE ROAD COMMON	2040 2030	30-L1.5 30-L1.5	(10) (10)	1,741,342.29 242,635.67	664,249 177,546	1,251,229 86,354	58,388 5,778	3.35 2.38	21.4 15.5
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				1,983,977.96	841,795	1,340,583	64,166	3.23	20.9
	TOTAL STEAM PRODUCTION PLANT				162,728,042.26	99,190,594	98,680,739	4,586,287	2.82	21.1
341.00	OTHER PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS LAKE ROAD UNIT 5 LAKE ROAD UNIT 6 LAKE ROAD UNIT 7	2018 2025 2025	50-R5 50-R5 50-R5	(5) (5) (5)	1,229,945.71 218,663.24 28,418.03	1,123,396 150,375 14,627	168,048 79,222 15,212	17,702 4,823 923	1.44 2.21 3.25	9.5 16.4 16.5
	TOTAL STRUCTURES AND IMPROVEMENTS				1,477,026.98	1,286,398	262,480	23,448	1.59	11.2
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES LAKE ROAD UNIT 4 LAKE ROAD UNIT 5 LAKE ROAD UNIT 7	2030 2018 2025	40-S3 40-S3 40-S3	(10) (10) (10)	22,168.77 595,611.81 9,587.22	655 620,413 6,882	23,731 34,760 3,684	1,109 4,658 248	5.00 0.78 2.59	21.4 7.5 14.8
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				627,367.80	627,950	62,155	6,015	0.96	10.3
343.00	PRIME MOVERS LAKE ROAD UNIT 5 LAKE ROAD UNIT 6 LAKE ROAD UNIT 7	2018 2025 2025	55-R1 55-R1 55-R1	(10) (10) (10)	4,647,863.33 3,913,309.70 2,396,624.38	5,112,452 4,072,154 2,320,051	0 232,487 316,235	0 14,968 20,175	- 0.38 0.84	- 15.5 15.7
	TOTAL PRIME MOVERS				10,957,617.41	11,504,657	548,722	35,145	0.32	15.6
344.00	GENERATORS LAKE ROAD UNIT 5 LAKE ROAD UNIT 6 LAKE ROAD UNIT 7	2018 2025 2025	50-R2.5 50-R2.5 50-R2.5	(10) (10) (10)	2,566,026.43 423,706.82 117,499.82	2,810,830 337,665 99,207	11,798 128,392 30,043	1,254 8,202 1,937	0.05 1.94 1.65	9.4 15.7 15.5
	TOTAL GENERATORS				3,107,233.07	3,247,722	170,233	11,393	0.37	14.9
345.00	ACCESSORY ELECTRIC EQUIPMENT LAKE ROAD UNIT 5 LAKE ROAD UNIT 6 LAKE ROAD UNIT 7 LAKE ROAD COMMON	2018 2025 2025 2030	45-R4 45-R4 45-R4 45-R4	(5) (5) (5) (5)	478,285.20 418,623.27 250,497.08 2,377.90	417,637 265,320 158,263 393	84,561 174,234 104,759 2,104	9,668 11,081 6,655 99	2.02 2.65 2.66 4.16	8.8 15.7 15.7 21.3
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				1,149,783.45	841,613	365,658	27,503	2.39	13.3
	TOTAL OTHER PRODUCTION PLANT				17,319,028.71	17,510,340	1,408,248	103,504	0.60	13.6
352.00	TRANSMISSION PLANT STRUCTURES AND IMPROVEMENTS STATION EQUIPMENT POLES AND FIXTURES	60-R4 36-R2 60-R2 60-R2		(5) (5) (40) (15)	384,008.11 15,332,504.80 10,072,255.17 8,126,424	190,149 6,720,220 5,974,739 6,208,644	213,059 9,378,908 5,974,739 2,648,831	4,438 377,190 124,574 63,391	1.16 2.46 1.24 0.82	48.0 24.9 48.0 41.9
357.00	UNDERGROUND CONDUIT	60-R3		0	7,702,148.11	4,758	2,648,831	256	1.59	44.5
358.00	UNDERGROUND CONDUCTOR AND DEVICES	60-R3		0	16,147.87	29,860	11,390	74	0.23	24.8
	TOTAL TRANSMISSION PLANT				33,538,756.06	21,280,055	18,228,759	569,923	1.70	32.0

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AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>DISTRIBUTION PLANT</b>									
361.00				2,082,462.54	445,764	1,844,945	46,633	2.24	39.6
362.00		50-R3	(10)	16,391,006	16,391,006	26,073,988	648,301	1.66	40.2
364.00		50-R2.5	(10)	38,604,535.33	38,604,535.33	37,229,470	1,092,650	3.77	34.1
365.00		52-S2.5	(80)	28,969,484.26	14,915,602	19,835,404	451,565	1.69	43.9
366.00		55-R1	(25)	23,863,209.06	9,993,590	18,869,396	164,818	2.14	51.8
367.00		65-R3	(35)	7,710,447.36	1,872,709	13,990,019	316,952	1.78	41.8
368.00		55-R2	(5)	17,775,560.36	4,674,317	18,996,650	503,421	1.49	37.7
369.01		45-R2.5	(10)	33,858,433.16	18,247,623	6,177,989	157,656	4.05	32.9
369.02		57-R4	(100)	4,634,606.95	3,091,212	7,711,069	273,793	2.57	28.2
370.00		40-S4	(15)	10,672,614.52	4,556,438	3,205,196	81,995	1.09	39.1
371.00		50-S1.5	(5)	7,488,093.60	4,657,347	2,822,295	128,652	2.91	21.9
373.00		26-O1	(10)	4,433,065.42	2,043,073	3,185,365	106,799	2.07	29.8
373.00		95-R0.5	(5)	5,169,587.56	2,442,701	106,799	106,799	2.07	29.8
				<b>185,252,100.41</b>	<b>83,131,382</b>	<b>149,814,776</b>	<b>4,003,146</b>	<b>2.16</b>	<b>37.4</b>
<b>TOTAL DISTRIBUTION PLANT</b>									
<b>INDUSTRIAL STEAM</b>									
<b>STEAM PRODUCTION</b>									
311.09				32,160.02	(7,744)	49,552	2,685	8.35	18.5
312.09	2030	85-R1.5	(30)	778,577.95	86,112	887,110	50,718	6.51	17.5
315.09	2030	80-S0.5	(10)	80,599.67	(7,780)	96,441	5,051	6.27	19.1
				891,337.64	70,588	1,033,103	58,454	6.56	17.7
<b>TOTAL STEAM PRODUCTION</b>									
<b>GAS DISTRIBUTION PLANT</b>									
375.09				151,659.76	43,920	122,906	9,268	6.11	13.3
376.09		30-S4	(10)	1,660,914.28	931,214	1,144,929	23,319	1.40	49.1
379.09		65-S0	(25)	553,074.72	232,055	376,327	47,186	8.53	8.0
380.09		24-S2.5	(10)	100,843.16	92,005	18,921	586	0.58	32.2
381.09		55-S2.5	(10)	412,137.25	197,013	223,367	14,169	3.44	15.8
		27-S1	(2)	2,878,628.17	1,496,207	1,896,450	94,532	3.28	20.0
				<b>3,769,965.81</b>	<b>1,566,795</b>	<b>2,819,553</b>	<b>152,986</b>	<b>4.06</b>	<b>19.1</b>
<b>TOTAL INDUSTRIAL STEAM</b>									
<b>GENERAL PLANT</b>									
390.00				6,720,211.06	1,785,690	5,606,541	213,063	3.17	26.3
391.01		45-R1.5	(10)	212,011.66	212,012	0	0	-	-
				560,319.08	378,280	182,038	28,015	5.00	6.5
				<b>772,330.74</b>	<b>590,292</b>	<b>182,038</b>	<b>28,015</b>	<b>20.00</b>	<b>3.4</b>
<b>TOTAL OFFICE FURNITURE AND EQUIPMENT</b>									
391.02		20-SQ	0	1,075,319.64	1,075,320	0	0	-	-
				477,627.84	154,790	322,837	95,631	20.00	3.4
				<b>1,552,947.48</b>	<b>1,230,110</b>	<b>322,837</b>	<b>95,631</b>	<b>5.00</b>	<b>6.5</b>
<b>COMPUTERS</b>									
391.04		5-SQ	0	167,573.20	167,573	0	0	-	-
				212,937.88	35,900	177,037	30,419	14.29	5.8
				<b>380,511.08</b>	<b>203,473</b>	<b>177,037</b>	<b>30,419</b>	<b>14.29</b>	<b>5.8</b>
<b>SOFTWARE</b>									
391.06		7-SQ	0	56,744.63	56,745	0	0	-	-
				6,420.03	6,420	939	726	10.00	1.2
				<b>64,002.66</b>	<b>63,165</b>	<b>939</b>	<b>726</b>	<b>10.00</b>	<b>1.2</b>
<b>OFFICE MACHINES</b>									
				2,769,791.96	2,087,040	682,751	154,691	4.4	4.4
				<b>2,769,791.96</b>	<b>2,087,040</b>	<b>682,751</b>	<b>154,691</b>	<b>4.4</b>	<b>4.4</b>
<b>TOTAL OFFICE FURNITURE AND EQUIPMENT</b>									



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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
392.00	TRANSPORTATION EQUIPMENT									
392.01	AUTOS		7-54	15	25,099.14	17,940	3,394	3,394	13.52	1.0
392.02	LIGHT TRUCKS		10-54	15	347,522.38	131,686	163,707	27,749	7.98	5.9
392.04	HEAVY TRUCKS		12-L3	15	1,180,062	633,897	633,897	108,945	5.11	5.8
392.05	TRAILERS		25-R3	15	308,829.69	313,201	(50,695)	0	-	-
	MEDIUM TRUCKS		11-53	15	1,249,791.15	255,763	806,560	170,637	13.65	4.7
	TOTAL TRANSPORTATION EQUIPMENT				4,085,313.72	1,898,652	1,556,963	310,725	7.64	5.0
393.00	STORES EQUIPMENT									
	FULLY ACCRUED				47,408.04	47,408	0	0	-	-
	AMORTIZED		25-SQ	0	211,064.02	93,075	117,989	8,449	4.00	14.0
	TOTAL STORES EQUIPMENT				258,472.06	140,483	117,989	8,449		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT									
	FULLY ACCRUED				487,611.57	487,612	0	0	-	-
	AMORTIZED		20-SQ	0	1,502,397.57	868,910	633,489	75,143	5.00	8.4
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				1,990,009.14	1,356,522	633,489	75,143		
395.00	LABORATORY EQUIPMENT									
	FULLY ACCRUED				202,088.52	202,089	0	0	-	-
	AMORTIZED		20-SQ	0	499,852.09	300,125	199,727	24,996	5.00	8.0
	TOTAL LABORATORY EQUIPMENT				701,940.61	502,214	199,727	24,996		
396.00	POWER OPERATED EQUIPMENT									
	COMMUNICATION EQUIPMENT		19-S1.5	10	1,340,213.73	842,691	363,502	31,037	2.32	11.7
397.00	COMMUNICATION EQUIPMENT									
	FULLY ACCRUED				1,185,786.82	1,185,787	0	0	-	-
	AMORTIZED		15-SQ	0	793,715.70	322,650	361,061	48,914	6.67	7.4
	TOTAL COMMUNICATION EQUIPMENT				1,979,499.52	1,508,437	361,061	48,914		
398.00	MISCELLANEOUS EQUIPMENT									
	FULLY ACCRUED				19,467.45	19,467	0	0	-	-
	AMORTIZED		20-SQ	0	499,468.17	196,780	302,687	24,971	5.00	12.1
	TOTAL MISCELLANEOUS EQUIPMENT				518,933.62	216,247	302,687	24,971		
	TOTAL GENERAL PLANT				20,284,385.42	10,387,976	9,824,610	891,989	4.40	11.0
	TOTAL DEPRECIABLE PLANT				422,892,278.67	233,067,142	278,377,685	10,307,835	2.44	27.0
	UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
391.01	OFFICE FURNITURE AND EQUIPMENT									
391.02	OFFICE FURNITURE AND EQUIPMENT									
391.04	COMPUTERS									
391.06	SOFTWARE									
393.00	OFFICE MACHINES									
394.00	STORES EQUIPMENT									
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT									
395.00	LABORATORY EQUIPMENT									
397.00	COMMUNICATION EQUIPMENT									
398.00	MISCELLANEOUS EQUIPMENT									
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
	(1,967,740)									
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION				75,000.00					
303.00	MISCELLANEOUS INTANGIBLE PLANT				113,037.40	77,027				
310.00	LAND				289,245.53					
310.09	LAND - INDUSTRIAL				11,450.35					
311.01	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS				11,411.16	11,411				
346.00	MISCELLANEOUS PLANT EQUIPMENT				(196.81)	3				

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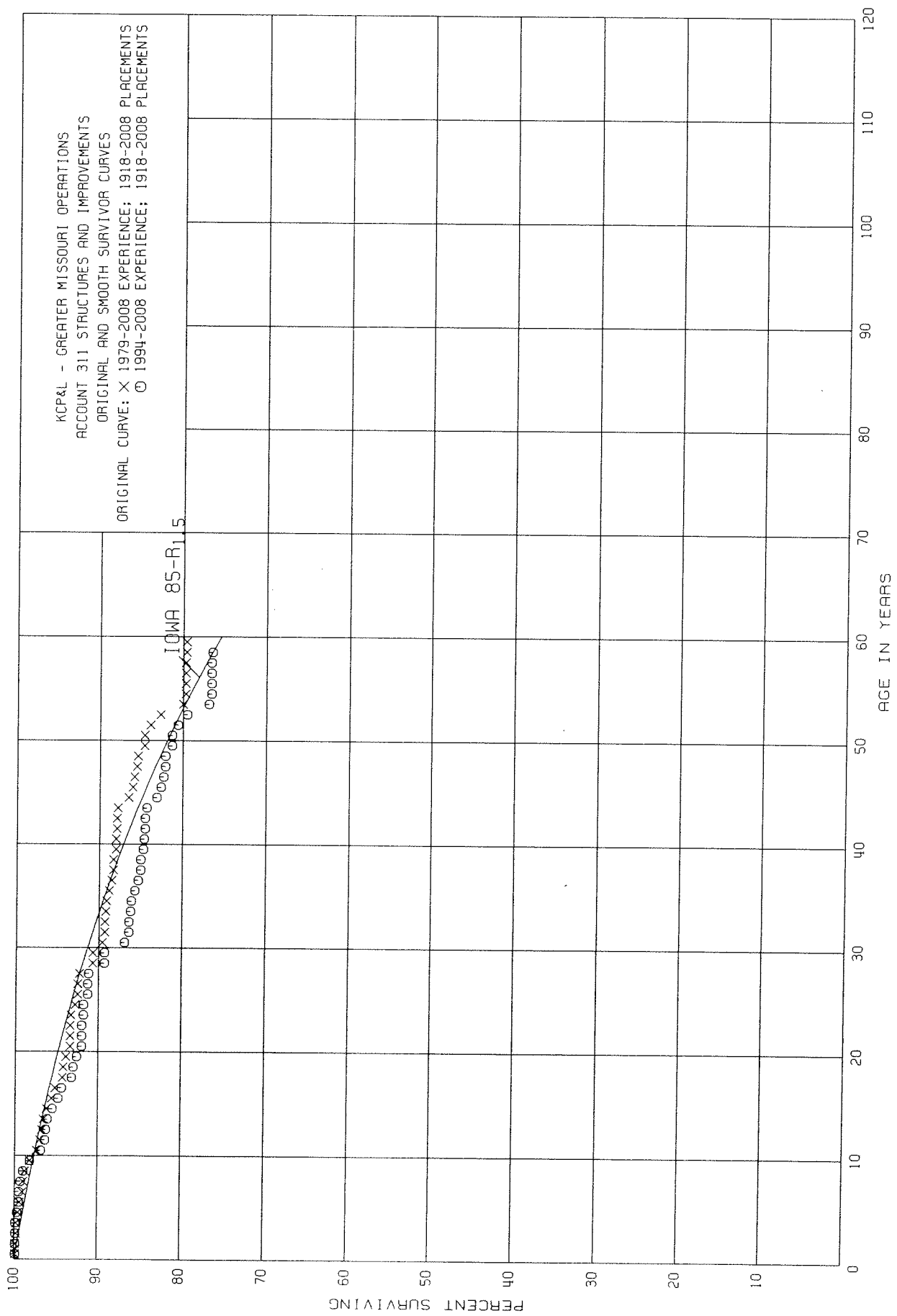
ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
350.00									
350.01				57,332.26					
350.04				1,897,344.96					
360.00				3,901.04	3,901				
360.01				671,027.36					
369.00				99,640.24					
				<u>728,768.94</u>					
				<u>3,957,962.43</u>	<u>92,342</u>				
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>									
<b>PLANT HELD FOR FUTURE USE</b>									
311.00				66,941.81					
312.00				<u>7,217.63</u>					
				<u>74,159.44</u>					
<b>TOTAL PLANT HELD FOR FUTURE USE</b>									
				<u>426,924,400.54</u>	<u>231,191,744</u>	<u>278,577,685</u>	<u>10,504,609</u>		

\* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

\*\* 10-year amortization of unrecovered reserve related to implementation of amortization accounting.

III-9

SERVICE LIFE STATISTICS



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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,795,451		0.0000	1.0000	100.00
0.5	15,712,279	21,393	0.0014	0.9986	100.00
1.5	13,974,946	4,599	0.0003	0.9997	99.86
2.5	13,635,142		0.0000	1.0000	99.83
3.5	13,140,142	30,348	0.0023	0.9977	99.83
4.5	12,458,016	24,267	0.0019	0.9981	99.60
5.5	12,016,432	39,776	0.0033	0.9967	99.41
6.5	12,332,325	11,001	0.0009	0.9991	99.08
7.5	12,295,054	19,637	0.0016	0.9984	98.99
8.5	12,167,143	72,625	0.0060	0.9940	98.83
9.5	11,871,643	103,971	0.0088	0.9912	98.24
10.5	10,691,339	41,623	0.0039	0.9961	97.38
11.5	11,347,718	18,728	0.0017	0.9983	97.00
12.5	10,739,914	28,908	0.0027	0.9973	96.84
13.5	8,537,705	37,794	0.0044	0.9956	96.58
14.5	7,682,473	47,454	0.0062	0.9938	96.16
15.5	7,320,736	25,560	0.0035	0.9965	95.56
16.5	6,948,513	67,033	0.0096	0.9904	95.23
17.5	6,666,479	5,723	0.0009	0.9991	94.32
18.5	6,503,383	20,555	0.0032	0.9968	94.24
19.5	6,420,213	34,367	0.0054	0.9946	93.94
20.5	6,869,881	2,308	0.0003	0.9997	93.43
21.5	6,817,406		0.0000	1.0000	93.40
22.5	6,749,231	8,338	0.0012	0.9988	93.40
23.5	6,604,228	36,226	0.0055	0.9945	93.29
24.5	6,560,604	21,485	0.0033	0.9967	92.78
25.5	6,456,826	974	0.0002	0.9998	92.47
26.5	6,420,097	10,936	0.0017	0.9983	92.45
27.5	6,138,238	104,673	0.0171	0.9829	92.29
28.5	3,465,630	349	0.0001	0.9999	90.71
29.5	3,216,572	40,937	0.0127	0.9873	90.70
30.5	3,150,190	9,449	0.0030	0.9970	89.55
31.5	3,140,467	10	0.0000	1.0000	89.28
32.5	3,102,640	3,739	0.0012	0.9988	89.28
33.5	3,100,651	1,754	0.0006	0.9994	89.17
34.5	3,098,898	11,160	0.0036	0.9964	89.12
35.5	3,051,664	11,023	0.0036	0.9964	88.80
36.5	3,040,641	7,223	0.0024	0.9976	88.48
37.5	3,034,485	471	0.0002	0.9998	88.27
38.5	3,035,026	7,745	0.0026	0.9974	88.25

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2008			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,015,311	2,550	0.0008	0.9992	88.02	
40.5	3,011,260	1,531	0.0005	0.9995	87.95	
41.5	1,718,197	279	0.0002	0.9998	87.91	
42.5	1,718,280	2,741	0.0016	0.9984	87.89	
43.5	1,695,325	24,320	0.0143	0.9857	87.75	
44.5	1,657,961	9,358	0.0056	0.9944	86.50	
45.5	1,647,754	4,884	0.0030	0.9970	86.02	
46.5	1,415,777	4,277	0.0030	0.9970	85.76	
47.5	1,411,554	1,316	0.0009	0.9991	85.50	
48.5	1,414,069	12,909	0.0091	0.9909	85.42	
49.5	1,400,859	392	0.0003	0.9997	84.64	
50.5	855,350	6,920	0.0081	0.9919	84.61	
51.5	731,405	10,734	0.0147	0.9853	83.92	
52.5	720,671	23,570	0.0327	0.9673	82.69	
53.5	697,101	2,503	0.0036	0.9964	79.99	
54.5	694,598		0.0000	1.0000	79.70	
55.5	688,477		0.0000	1.0000	79.70	
56.5	688,040		0.0000	1.0000	79.70	
57.5	680,543	693	0.0010	0.9990	79.70	
58.5	1,160		0.0000	1.0000	79.62	
59.5	1,160		0.0000	1.0000	79.62	
60.5	1,897		0.0000	1.0000	79.62	
61.5	1,897		0.0000	1.0000	79.62	
62.5	1,897		0.0000	1.0000	79.62	
63.5	1,897		0.0000	1.0000	79.62	
64.5	1,897	1,160	0.6115	0.3885	79.62	
65.5	737		0.0000	1.0000	30.93	
66.5	737		0.0000	1.0000	30.93	
67.5	737	737	1.0000	0.0000	30.93	
68.5					0.00	

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2008			EXPERIENCE BAND 1994-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,497,962		0.0000	1.0000	100.00
0.5	9,755,697		0.0000	1.0000	100.00
1.5	8,497,454	4,599	0.0005	0.9995	100.00
2.5	8,360,113		0.0000	1.0000	99.95
3.5	8,033,849	20,650	0.0026	0.9974	99.95
4.5	7,421,637	17,629	0.0024	0.9976	99.69
5.5	6,981,305		0.0000	1.0000	99.45
6.5	7,381,046	11,001	0.0015	0.9985	99.45
7.5	7,545,412	19,637	0.0026	0.9974	99.30
8.5	7,654,070	66,791	0.0087	0.9913	99.04
9.5	7,381,606	94,890	0.0129	0.9871	98.18
10.5	6,337,849	34,123	0.0054	0.9946	96.91
11.5	5,664,176	8,422	0.0015	0.9985	96.39
12.5	5,345,966	9,631	0.0018	0.9982	96.25
13.5	6,724,442	37,794	0.0056	0.9944	96.08
14.5	6,129,203	47,454	0.0077	0.9923	95.54
15.5	5,757,423	25,560	0.0044	0.9956	94.80
16.5	5,152,546	67,033	0.0130	0.9870	94.38
17.5	4,917,722	5,723	0.0012	0.9988	93.15
18.5	4,754,626	20,555	0.0043	0.9957	93.04
19.5	4,676,542	34,367	0.0073	0.9927	92.64
20.5	4,576,461		0.0000	1.0000	91.96
21.5	4,467,749		0.0000	1.0000	91.96
22.5	4,399,574	8,338	0.0019	0.9981	91.96
23.5	4,254,260		0.0000	1.0000	91.79
24.5	4,246,855	21,485	0.0051	0.9949	91.79
25.5	4,141,342	974	0.0002	0.9998	91.32
26.5	5,444,943	8,970	0.0016	0.9984	91.30
27.5	5,165,775	104,673	0.0203	0.9797	91.15
28.5	1,707,293	349	0.0002	0.9998	89.30
29.5	1,506,022	39,545	0.0263	0.9737	89.28
30.5	1,454,152	9,449	0.0065	0.9935	86.93
31.5	1,684,412	3	0.0000	1.0000	86.36
32.5	1,646,592	3,739	0.0023	0.9977	86.36
33.5	1,644,603	1,750	0.0011	0.9989	86.16
34.5	1,643,462	6,695	0.0041	0.9959	86.07
35.5	2,188,640	11,023	0.0050	0.9950	85.72
36.5	2,231,697	7,223	0.0032	0.9968	85.29
37.5	2,225,541	471	0.0002	0.9998	85.02
38.5	2,226,393	7,745	0.0035	0.9965	85.00

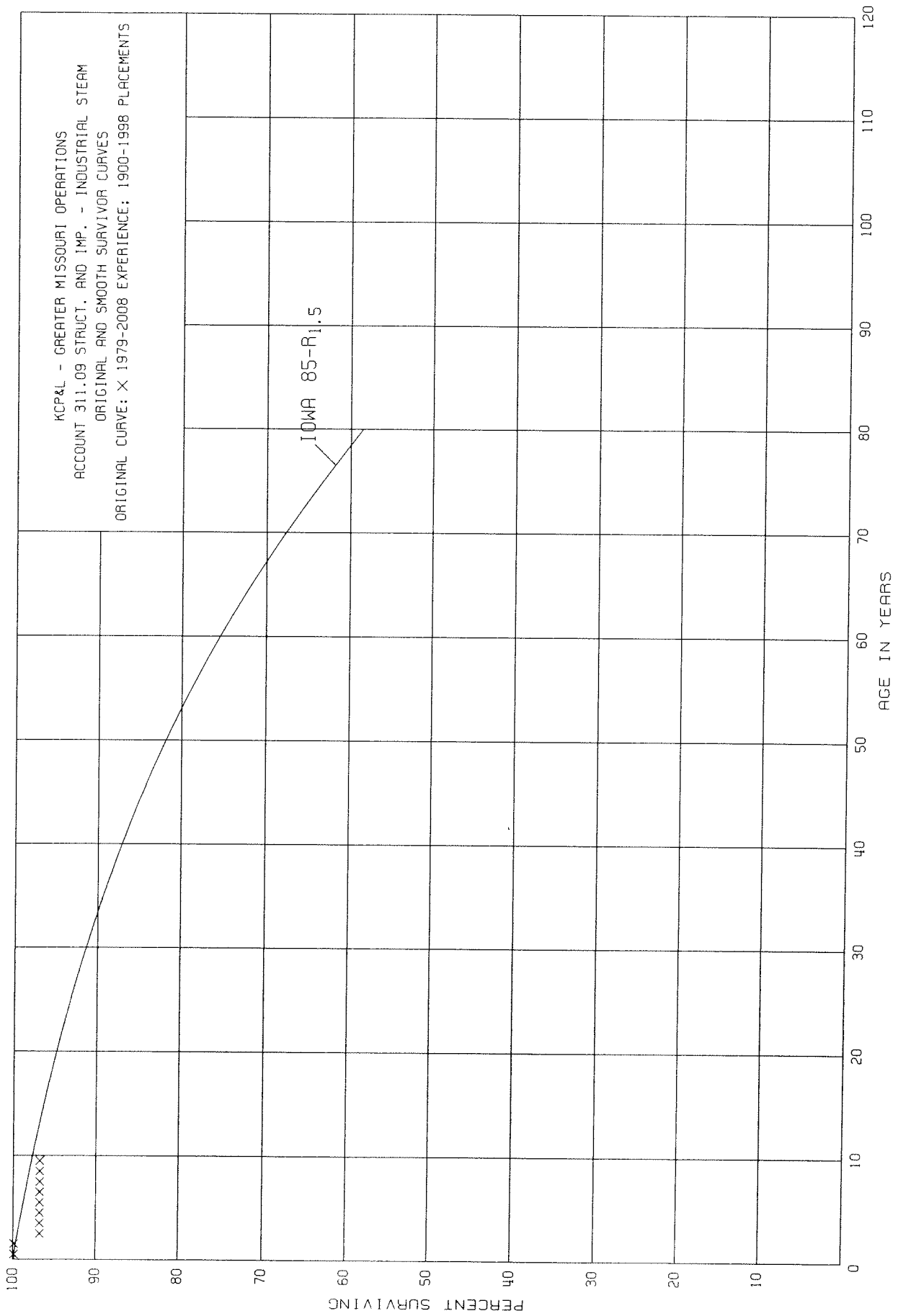
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2008			EXPERIENCE BAND 1994-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,206,678	2,550	0.0012	0.9988	84.70
40.5	2,205,863	1,531	0.0007	0.9993	84.60
41.5	913,368	279	0.0003	0.9997	84.54
42.5	913,451	2,741	0.0030	0.9970	84.51
43.5	1,694,329	24,320	0.0144	0.9856	84.26
44.5	1,656,965	9,358	0.0056	0.9944	83.05
45.5	1,646,758	4,884	0.0030	0.9970	82.58
46.5	1,414,626	4,277	0.0030	0.9970	82.33
47.5	1,410,403	361	0.0003	0.9997	82.08
48.5	1,413,873	12,909	0.0091	0.9909	82.06
49.5	1,400,663	392	0.0003	0.9997	81.31
50.5	855,154	6,879	0.0080	0.9920	81.29
51.5	731,250	10,734	0.0147	0.9853	80.64
52.5	720,516	23,570	0.0327	0.9673	79.45
53.5	696,946	2,348	0.0034	0.9966	76.85
54.5	694,598		0.0000	1.0000	76.59
55.5	688,477		0.0000	1.0000	76.59
56.5	688,040		0.0000	1.0000	76.59
57.5	679,383	693	0.0010	0.9990	76.59
58.5					76.51





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ACCOUNT 311.09 STRUCT. AND IMP. - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1998			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	29,254		0.0000	1.0000	100.00	
0.5	29,254		0.0000	1.0000	100.00	
1.5	29,254	942	0.0322	0.9678	100.00	
2.5	28,312		0.0000	1.0000	96.78	
3.5	29,146		0.0000	1.0000	96.78	
4.5	29,146		0.0000	1.0000	96.78	
5.5	29,146		0.0000	1.0000	96.78	
6.5	26,247		0.0000	1.0000	96.78	
7.5	22,999		0.0000	1.0000	96.78	
8.5	22,999		0.0000	1.0000	96.78	
9.5					96.78	
10.5						
11.5						
12.5						
13.5	2,489		0.0000			
14.5	2,489		0.0000			
15.5	2,489		0.0000			
16.5						
17.5						
18.5						
19.5						
20.5						
21.5						
22.5						
23.5						
24.5						
25.5						
26.5						
27.5	200		0.0000			
28.5	329		0.0000			
29.5	1,058		0.0000			
30.5	1,411		0.0000			
31.5	1,894		0.0000			
32.5	2,146		0.0000			
33.5	2,285		0.0000			
34.5	8,528		0.0000			
35.5	8,528		0.0000			
36.5	23,637		0.0000			
37.5	25,233		0.0000			
38.5	27,610		0.0000			

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ACCOUNT 311.09 STRUCT. AND IMP. - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

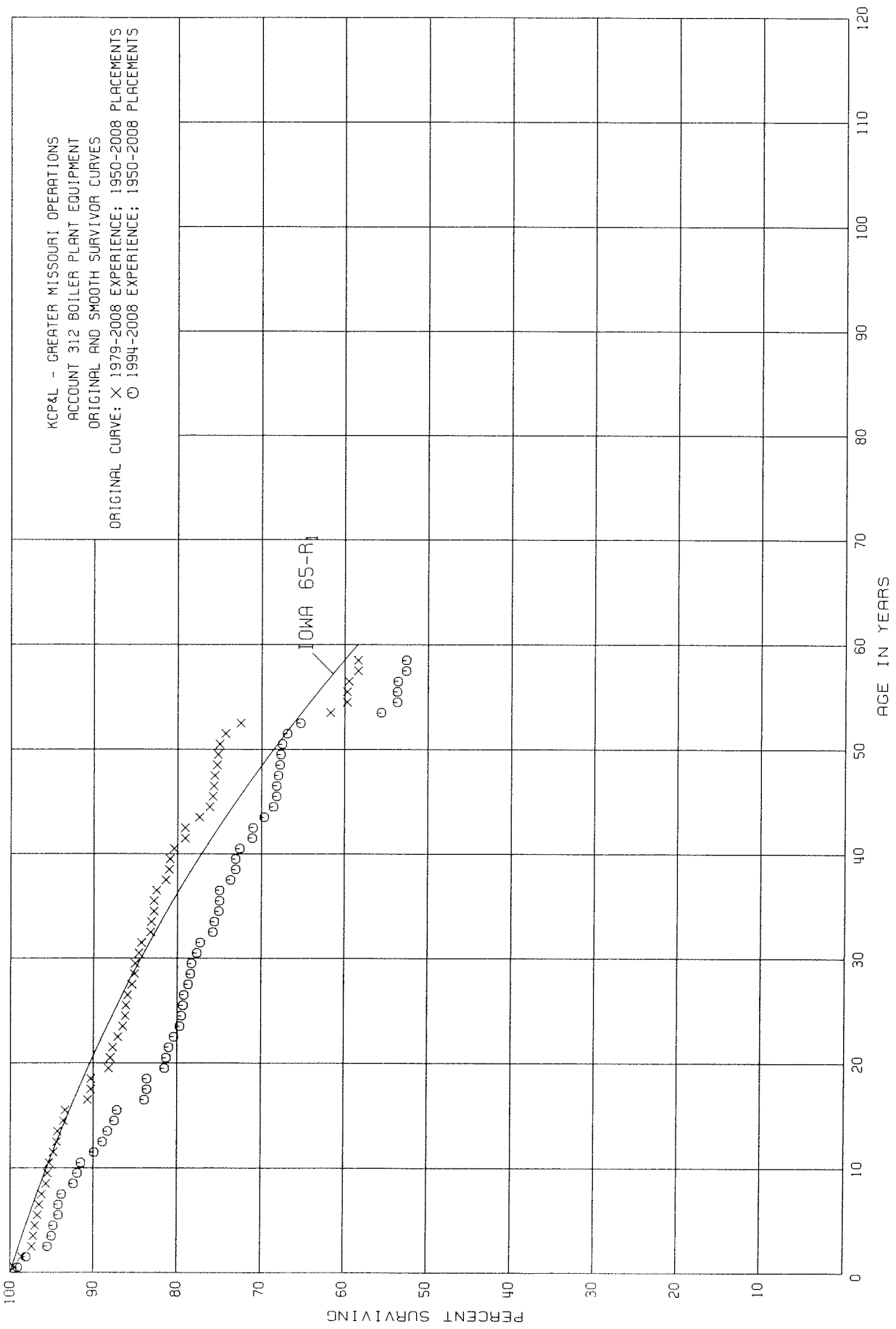
PLACEMENT BAND 1900-1998			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,883		0.0000		
40.5	49,031		0.0000		
41.5	49,031		0.0000		
42.5	49,031		0.0000		
43.5	52,106	140	0.0027		
44.5	51,966	129	0.0025		
45.5	51,837		0.0000		
46.5	51,837	353	0.0068		
47.5	51,484	416	0.0081		
48.5	51,068	729	0.0143		
49.5	50,339	198	0.0039		
50.5	50,140	762	0.0152		
51.5	49,378		0.0000		
52.5	49,378	1,216	0.0246		
53.5	48,162	1,399	0.0290		
54.5	46,764	1,416	0.0303		
55.5	45,348	2,934	0.0647		
56.5	42,414	25	0.0006		
57.5	42,390		0.0000		
58.5	42,390	2,265	0.0534		
59.5	40,125	2,338	0.0583		
60.5	37,787	1,503	0.0398		
61.5	36,284		0.0000		
62.5	36,283	1,364	0.0376		
63.5	34,919	148	0.0042		
64.5	30,616		0.0000		
65.5	30,616	700	0.0229		
66.5	19,967		0.0000		
67.5	19,568	1,912	0.0977		
68.5	16,508		0.0000		
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	26,956		0.0000		

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 311.09 STRUCT. AND IMP. - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1998			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,956		0.0000		
80.5	26,956	465	0.0173		
81.5	41,343	1,763	0.0426		
82.5	39,580	12,623	0.3189		
83.5	26,957		0.0000		
84.5	26,957		0.0000		
85.5	26,957		0.0000		
86.5	26,957		0.0000		
87.5	26,957		0.0000		
88.5	26,956		0.0000		
89.5	26,956		0.0000		
90.5	26,956		0.0000		
91.5	26,956		0.0000		
92.5	26,956	399	0.0148		
93.5	26,557		0.0000		
94.5	26,557	10,670	0.4018		
95.5	15,887	94	0.0059		
96.5	15,793		0.0000		
97.5	15,793		0.0000		
98.5	15,793		0.0000		
99.5	15,793		0.0000		
100.5	15,793		0.0000		
101.5					



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

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,247,124	451,969	0.0046	0.9954	100.00
0.5	92,003,862	891,003	0.0097	0.9903	99.54
1.5	96,311,650	1,159,643	0.0120	0.9880	98.57
2.5	91,732,392	228,505	0.0025	0.9975	97.39
3.5	89,062,530	144,203	0.0016	0.9984	97.15
4.5	86,466,406	228,293	0.0026	0.9974	96.99
5.5	84,629,981	242,618	0.0029	0.9971	96.74
6.5	81,684,574	184,039	0.0023	0.9977	96.46
7.5	81,074,908	418,374	0.0052	0.9948	96.24
8.5	78,586,637	232,576	0.0030	0.9970	95.74
9.5	76,263,688	112,909	0.0015	0.9985	95.45
10.5	71,894,103	359,901	0.0050	0.9950	95.31
11.5	70,436,778	305,054	0.0043	0.9957	94.83
12.5	68,790,757	122,488	0.0018	0.9982	94.42
13.5	61,551,509	416,488	0.0068	0.9932	94.25
14.5	60,330,243	124,461	0.0021	0.9979	93.61
15.5	59,508,418	1,743,569	0.0293	0.9707	93.41
16.5	57,602,467	206,123	0.0036	0.9964	90.67
17.5	56,240,759	31,102	0.0006	0.9994	90.34
18.5	55,286,761	1,283,545	0.0232	0.9768	90.29
19.5	53,443,987	132,354	0.0025	0.9975	88.20
20.5	52,964,553	176,151	0.0033	0.9967	87.98
21.5	54,667,219	390,844	0.0071	0.9929	87.69
22.5	52,563,260	366,629	0.0070	0.9930	87.07
23.5	51,562,338	137,149	0.0027	0.9973	86.46
24.5	52,759,964	91,530	0.0017	0.9983	86.23
25.5	52,658,288	110,610	0.0021	0.9979	86.08
26.5	52,422,559	292,041	0.0056	0.9944	85.90
27.5	51,757,469	173,767	0.0034	0.9966	85.42
28.5	17,699,446	18,961	0.0011	0.9989	85.13
29.5	17,448,513	96,143	0.0055	0.9945	85.04
30.5	17,011,877	62,021	0.0036	0.9964	84.57
31.5	10,562,546	138,856	0.0131	0.9869	84.27
32.5	7,228,041	8,737	0.0012	0.9988	83.17
33.5	7,177,358	20,431	0.0028	0.9972	83.07
34.5	7,156,926	3,982	0.0006	0.9994	82.84
35.5	7,262,712	24,103	0.0033	0.9967	82.79
36.5	7,230,455	94,785	0.0131	0.9869	82.52
37.5	7,125,022	38,810	0.0054	0.9946	81.44
38.5	7,082,883	13,418	0.0019	0.9981	81.00

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,076,934	37,582	0.0053	0.9947	80.85
40.5	7,039,352	112,864	0.0160	0.9840	80.42
41.5	6,777,381	5,920	0.0009	0.9991	79.13
42.5	3,975,740	83,971	0.0211	0.9789	79.06
43.5	3,901,831	60,633	0.0155	0.9845	77.39
44.5	3,822,626	21,983	0.0058	0.9942	76.19
45.5	3,799,320	2,055	0.0005	0.9995	75.75
46.5	3,437,744	6,890	0.0020	0.9980	75.71
47.5	3,427,750	10,640	0.0031	0.9969	75.56
48.5	3,413,279	5,628	0.0016	0.9984	75.33
49.5	3,407,573	10,143	0.0030	0.9970	75.21
50.5	3,359,415	28,624	0.0085	0.9915	74.98
51.5	1,630,727	39,537	0.0242	0.9758	74.34
52.5	1,583,978	236,362	0.1492	0.8508	72.54
53.5	1,345,978	44,399	0.0330	0.9670	61.72
54.5	1,299,323	411	0.0003	0.9997	59.68
55.5	1,290,211	3,381	0.0026	0.9974	59.66
56.5	1,286,830	24,240	0.0188	0.9812	59.50
57.5	1,191,580		0.0000	1.0000	58.38
58.5					58.38

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1994-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,460,288	451,969	0.0095	0.9905	100.00
0.5	42,445,806	412,430	0.0097	0.9903	99.05
1.5	43,146,827	1,142,187	0.0265	0.9735	98.09
2.5	35,814,742	187,792	0.0052	0.9948	95.49
3.5	33,998,195	65,261	0.0019	0.9981	94.99
4.5	32,113,114	199,242	0.0062	0.9938	94.81
5.5	30,719,636	2,410	0.0001	0.9999	94.22
6.5	28,081,435	118,112	0.0042	0.9958	94.21
7.5	27,913,760	418,374	0.0150	0.9850	93.81
8.5	26,016,032	141,411	0.0054	0.9946	92.40
9.5	24,217,571	106,439	0.0044	0.9956	91.90
10.5	20,094,394	359,901	0.0179	0.9821	91.50
11.5	18,631,773	198,890	0.0107	0.9893	89.86
12.5	14,673,119	102,097	0.0070	0.9930	88.90
13.5	44,837,637	416,488	0.0093	0.9907	88.28
14.5	46,732,622	124,461	0.0027	0.9973	87.46
15.5	46,360,982	1,743,569	0.0376	0.9624	87.22
16.5	49,002,350	176,545	0.0036	0.9964	83.94
17.5	52,284,643	31,102	0.0006	0.9994	83.64
18.5	51,478,662	1,283,545	0.0249	0.9751	83.59
19.5	49,679,527	132,354	0.0027	0.9973	81.51
20.5	49,190,818	176,151	0.0036	0.9964	81.29
21.5	48,966,533	390,844	0.0080	0.9920	81.00
22.5	46,862,548	361,629	0.0077	0.9923	80.35
23.5	45,865,668	135,391	0.0030	0.9970	79.73
24.5	47,065,569	91,530	0.0019	0.9981	79.49
25.5	46,941,378	110,610	0.0024	0.9976	79.34
26.5	46,901,653	292,041	0.0062	0.9938	79.15
27.5	49,149,554	173,767	0.0035	0.9965	78.66
28.5	13,487,523	18,961	0.0014	0.9986	78.38
29.5	13,251,237	96,143	0.0073	0.9927	78.27
30.5	12,828,712	62,021	0.0048	0.9952	77.70
31.5	6,850,091	138,856	0.0203	0.9797	77.33
32.5	3,519,659	8,737	0.0025	0.9975	75.76
33.5	3,471,457	20,431	0.0059	0.9941	75.57
34.5	3,451,387	3,982	0.0012	0.9988	75.12
35.5	3,566,448	3,613	0.0010	0.9990	75.03
36.5	5,483,028	94,785	0.0173	0.9827	74.95
37.5	5,390,083	38,810	0.0072	0.9928	73.65
38.5	5,352,767	2,876	0.0005	0.9995	73.12

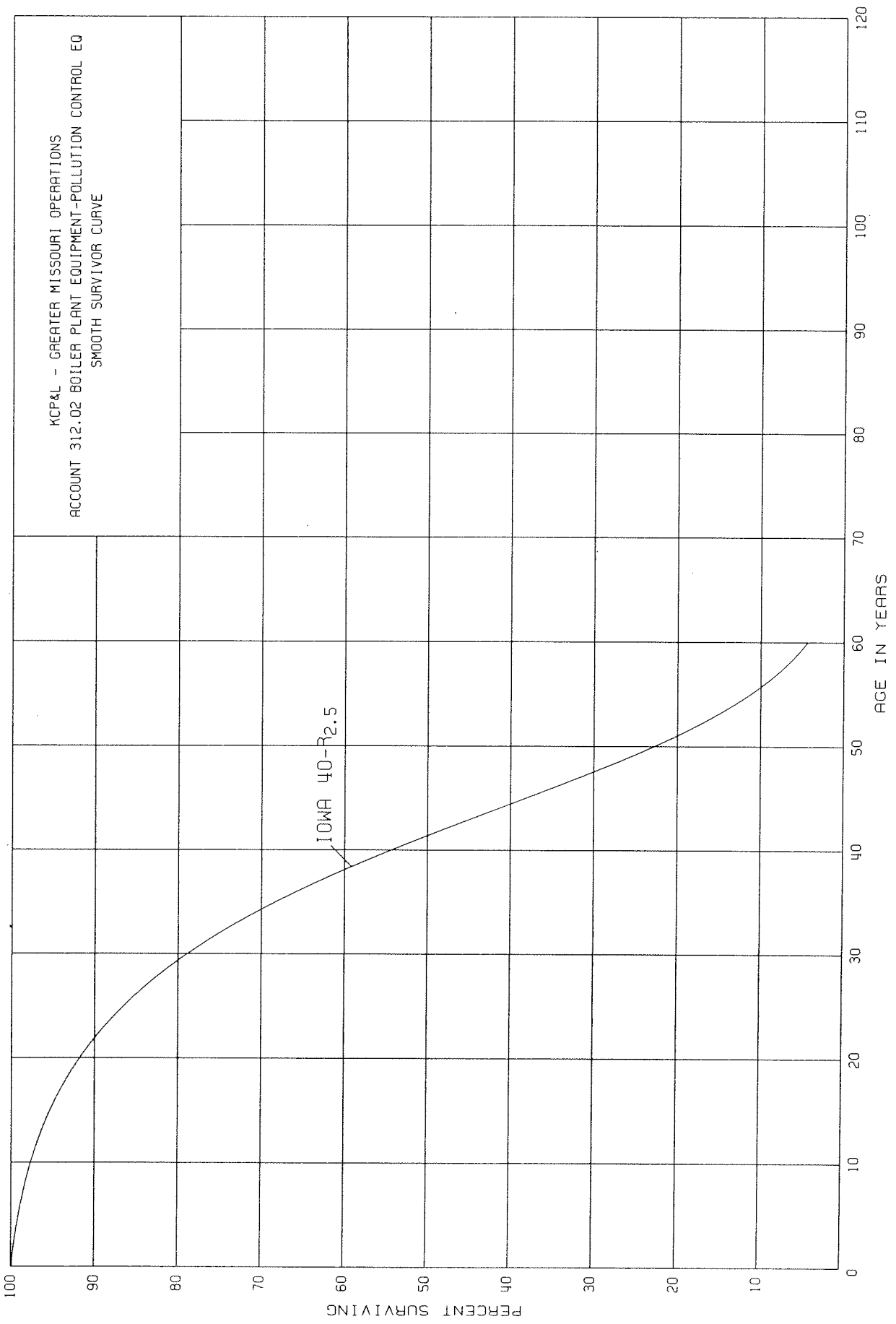


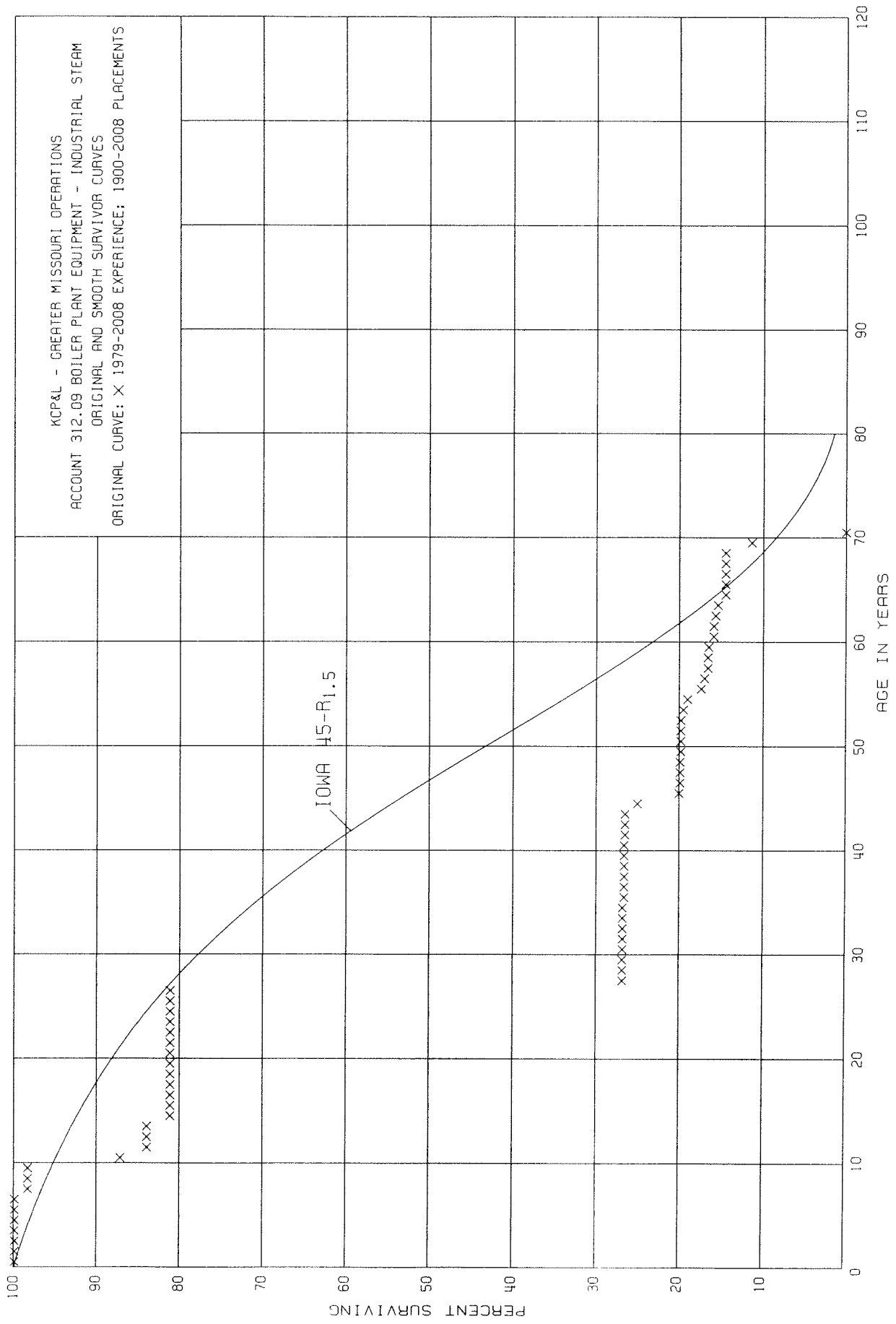
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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1994-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,361,851	37,582	0.0070	0.9930	73.08
40.5	5,362,127	112,864	0.0210	0.9790	72.57
41.5	5,103,139	5,920	0.0012	0.9988	71.05
42.5	2,387,662	43,694	0.0183	0.9817	70.96
43.5	3,901,831	60,633	0.0155	0.9845	69.66
44.5	3,822,626	21,983	0.0058	0.9942	68.58
45.5	3,799,320	2,055	0.0005	0.9995	68.18
46.5	3,437,744	6,890	0.0020	0.9980	68.15
47.5	3,427,750	10,640	0.0031	0.9969	68.01
48.5	3,413,279	5,628	0.0016	0.9984	67.80
49.5	3,407,573	10,143	0.0030	0.9970	67.69
50.5	3,359,415	28,624	0.0085	0.9915	67.49
51.5	1,630,727	39,537	0.0242	0.9758	66.92
52.5	1,583,978	236,362	0.1492	0.8508	65.30
53.5	1,345,978	44,399	0.0330	0.9670	55.56
54.5	1,299,323	411	0.0003	0.9997	53.73
55.5	1,290,211	3,381	0.0026	0.9974	53.71
56.5	1,286,830	24,240	0.0188	0.9812	53.57
57.5	1,191,580		0.0000	1.0000	52.56
58.5					52.56





KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,769,185		0.0000	1.0000	100.00
0.5	1,624,645		0.0000	1.0000	100.00
1.5	749,239		0.0000	1.0000	100.00
2.5	253,993		0.0000	1.0000	100.00
3.5	253,993		0.0000	1.0000	100.00
4.5	253,993		0.0000	1.0000	100.00
5.5	233,754		0.0000	1.0000	100.00
6.5	233,754	3,900	0.0167	0.9833	100.00
7.5	229,854		0.0000	1.0000	98.33
8.5	229,854		0.0000	1.0000	98.33
9.5	182,177	20,791	0.1141	0.8859	98.33
10.5	175,775	6,504	0.0370	0.9630	87.11
11.5	169,271		0.0000	1.0000	83.89
12.5	121,389		0.0000	1.0000	83.89
13.5	120,108	3,936	0.0328	0.9672	83.89
14.5	123,012		0.0000	1.0000	81.14
15.5	123,012		0.0000	1.0000	81.14
16.5	110,045		0.0000	1.0000	81.14
17.5	102,041		0.0000	1.0000	81.14
18.5	102,041		0.0000	1.0000	81.14
19.5	102,041		0.0000	1.0000	81.14
20.5	44,953		0.0000	1.0000	81.14
21.5	44,953		0.0000	1.0000	81.14
22.5	46,213		0.0000	1.0000	81.14
23.5	46,213		0.0000	1.0000	81.14
24.5	33,948		0.0000	1.0000	81.14
25.5	17,494		0.0000	1.0000	81.14
26.5	18,202	12,184	0.6694	0.3306	81.14
27.5	6,076		0.0000	1.0000	26.82
28.5	100,049		0.0000	1.0000	26.82
29.5	100,586		0.0000	1.0000	26.82
30.5	100,820		0.0000	1.0000	26.82
31.5	102,705		0.0000	1.0000	26.82
32.5	103,501		0.0000	1.0000	26.82
33.5	111,655		0.0000	1.0000	26.82
34.5	126,764	1,208	0.0095	0.9905	26.82
35.5	125,797		0.0000	1.0000	26.57
36.5	130,784		0.0000	1.0000	26.57
37.5	150,713		0.0000	1.0000	26.57
38.5	152,963		0.0000	1.0000	26.57

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

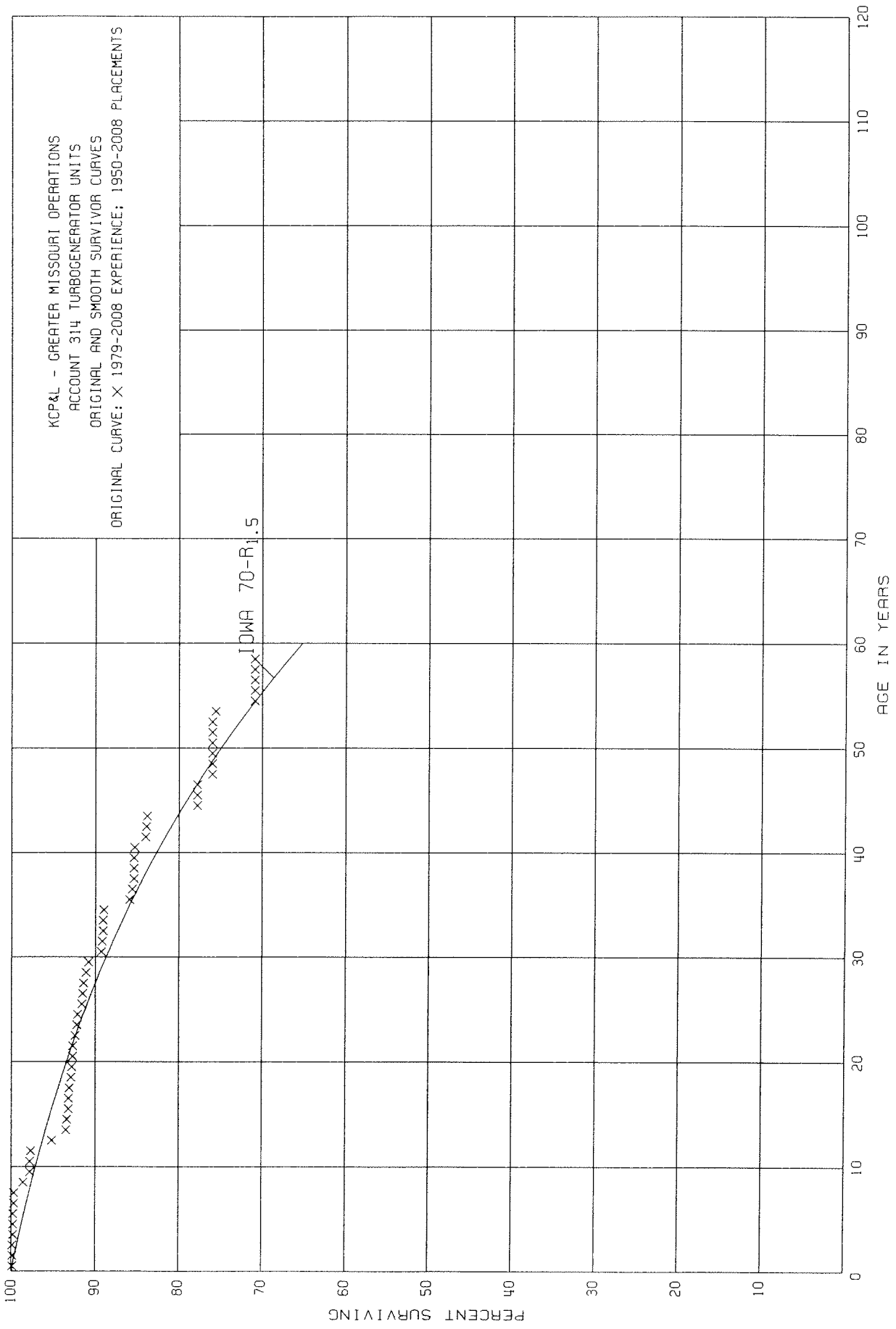
PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	177,557		0.0000	1.0000	26.57
40.5	183,362	637	0.0035	0.9965	26.57
41.5	182,725		0.0000	1.0000	26.48
42.5	182,725		0.0000	1.0000	26.48
43.5	182,725	10,577	0.0579	0.9421	26.48
44.5	172,148	34,424	0.2000	0.8000	24.95
45.5	137,724	537	0.0039	0.9961	19.96
46.5	137,187		0.0000	1.0000	19.88
47.5	137,187	98	0.0007	0.9993	19.88
48.5	137,089	316	0.0023	0.9977	19.87
49.5	136,773	133	0.0010	0.9990	19.82
50.5	136,640		0.0000	1.0000	19.80
51.5	136,639		0.0000	1.0000	19.80
52.5	135,379	2,160	0.0160	0.9840	19.80
53.5	133,219	3,366	0.0253	0.9747	19.48
54.5	129,853	10,793	0.0831	0.9169	18.99
55.5	119,061	2,778	0.0233	0.9767	17.41
56.5	115,576	2,423	0.0210	0.9790	17.00
57.5	113,153	453	0.0040	0.9960	16.64
58.5	65,367	447	0.0068	0.9932	16.57
59.5	64,919	2,237	0.0345	0.9655	16.46
60.5	62,682	142	0.0023	0.9977	15.89
61.5	62,539	646	0.0103	0.9897	15.85
62.5	61,892	996	0.0161	0.9839	15.69
63.5	60,896	3,825	0.0628	0.9372	15.44
64.5	44,299		0.0000	1.0000	14.47
65.5	44,299		0.0000	1.0000	14.47
66.5	41,624		0.0000	1.0000	14.47
67.5	24,791		0.0000	1.0000	14.47
68.5	24,790	5,327	0.2149	0.7851	14.47
69.5	3,500	3,500	1.0000	0.0000	11.36
70.5					0.00
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	57,565		0.0000		

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	57,565		0.0000		
80.5	57,565		0.0000		
81.5	76,444	18,879	0.2470		
82.5	57,565		0.0000		
83.5	57,565		0.0000		
84.5	57,565		0.0000		
85.5	57,565		0.0000		
86.5	57,565		0.0000		
87.5	57,565		0.0000		
88.5	57,565		0.0000		
89.5	57,565		0.0000		
90.5	57,565		0.0000		
91.5	57,565		0.0000		
92.5	57,565		0.0000		
93.5	57,565	33,821	0.5875		
94.5	23,744	4,865	0.2049		
95.5	18,879		0.0000		
96.5	18,879		0.0000		
97.5	18,879		0.0000		
98.5	18,879		0.0000		
99.5	18,879		0.0000		
100.5	18,879		0.0000		
101.5					



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,046,205		0.0000	1.0000	100.00
0.5	22,188,668	10,778	0.0005	0.9995	100.00
1.5	21,990,275		0.0000	1.0000	99.95
2.5	20,986,526	38,039	0.0018	0.9982	99.95
3.5	20,601,575		0.0000	1.0000	99.77
4.5	18,615,433	2,262	0.0001	0.9999	99.77
5.5	18,098,544	12,907	0.0007	0.9993	99.76
6.5	16,417,955	3,980	0.0002	0.9998	99.69
7.5	15,177,227	164,034	0.0108	0.9892	99.67
8.5	13,918,713	109,896	0.0079	0.9921	98.59
9.5	13,748,238	1,000	0.0001	0.9999	97.81
10.5	13,739,763	14,756	0.0011	0.9989	97.80
11.5	13,688,878	345,510	0.0252	0.9748	97.69
12.5	16,613,190	305,683	0.0184	0.9816	95.23
13.5	15,811,123	18,507	0.0012	0.9988	93.48
14.5	15,714,918	22,488	0.0014	0.9986	93.37
15.5	15,679,180	1,091	0.0001	0.9999	93.24
16.5	15,761,196	28,212	0.0018	0.9982	93.23
17.5	15,676,111	23,712	0.0015	0.9985	93.06
18.5	15,352,444	24,349	0.0016	0.9984	92.92
19.5	15,322,260	4,544	0.0003	0.9997	92.77
20.5	16,586,728		0.0000	1.0000	92.74
21.5	16,596,118	68,258	0.0041	0.9959	92.74
22.5	16,080,088	25,411	0.0016	0.9984	92.36
23.5	15,919,111	26,842	0.0017	0.9983	92.21
24.5	15,885,117	81,337	0.0051	0.9949	92.05
25.5	15,780,643	5,616	0.0004	0.9996	91.58
26.5	15,758,634	20,282	0.0013	0.9987	91.54
27.5	15,695,218	55,796	0.0036	0.9964	91.42
28.5	6,789,438	18,674	0.0028	0.9972	91.09
29.5	6,764,460	117,946	0.0174	0.9826	90.83
30.5	6,393,741	6,087	0.0010	0.9990	89.25
31.5	6,383,784	1,273	0.0002	0.9998	89.16
32.5	6,382,511	3,554	0.0006	0.9994	89.14
33.5	6,378,957	8,593	0.0013	0.9987	89.09
34.5	6,370,364	217,917	0.0342	0.9658	88.97
35.5	6,152,022	22,266	0.0036	0.9964	85.93
36.5	6,129,756	12,685	0.0021	0.9979	85.62
37.5	6,112,759	625	0.0001	0.9999	85.44
38.5	6,112,134		0.0000	1.0000	85.43

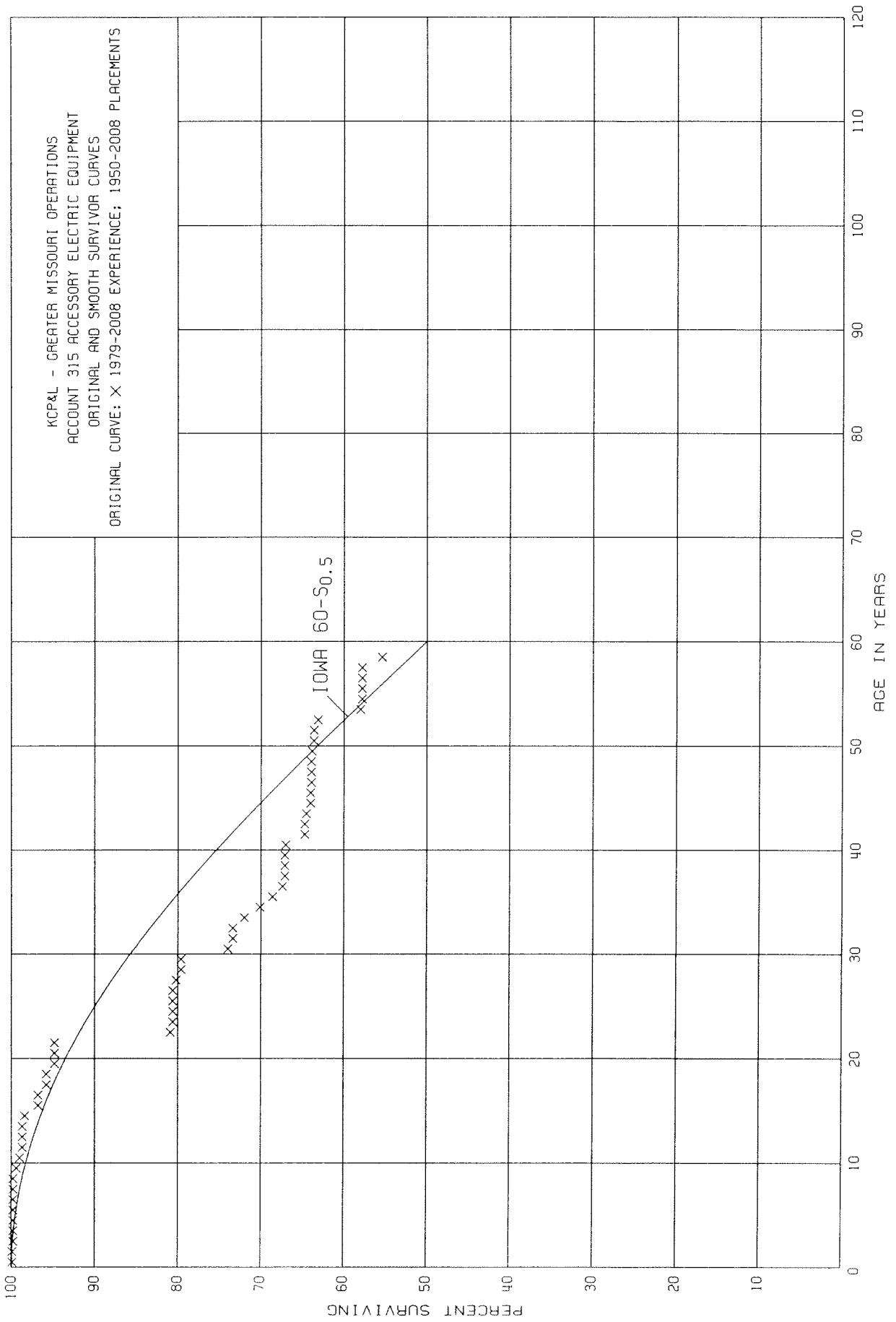


KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,113,123	12,622	0.0021	0.9979	85.43
40.5	6,100,501	87,557	0.0144	0.9856	85.25
41.5	6,013,338	12,079	0.0020	0.9980	84.02
42.5	2,891,262	1,483	0.0005	0.9995	83.85
43.5	2,887,606	205,936	0.0713	0.9287	83.81
44.5	2,681,670		0.0000	1.0000	77.83
45.5	2,678,742	259	0.0001	0.9999	77.83
46.5	2,164,356	51,451	0.0238	0.9762	77.82
47.5	2,093,852	123	0.0001	0.9999	75.97
48.5	2,069,366		0.0000	1.0000	75.96
49.5	2,066,386	168	0.0001	0.9999	75.96
50.5	1,002,918		0.0000	1.0000	75.95
51.5	1,009,779		0.0000	1.0000	75.95
52.5	1,005,719	5,135	0.0051	0.9949	75.95
53.5	1,000,584	61,574	0.0615	0.9385	75.56
54.5	939,010		0.0000	1.0000	70.91
55.5	939,010		0.0000	1.0000	70.91
56.5	939,010		0.0000	1.0000	70.91
57.5	939,010		0.0000	1.0000	70.91
58.5					70.91



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

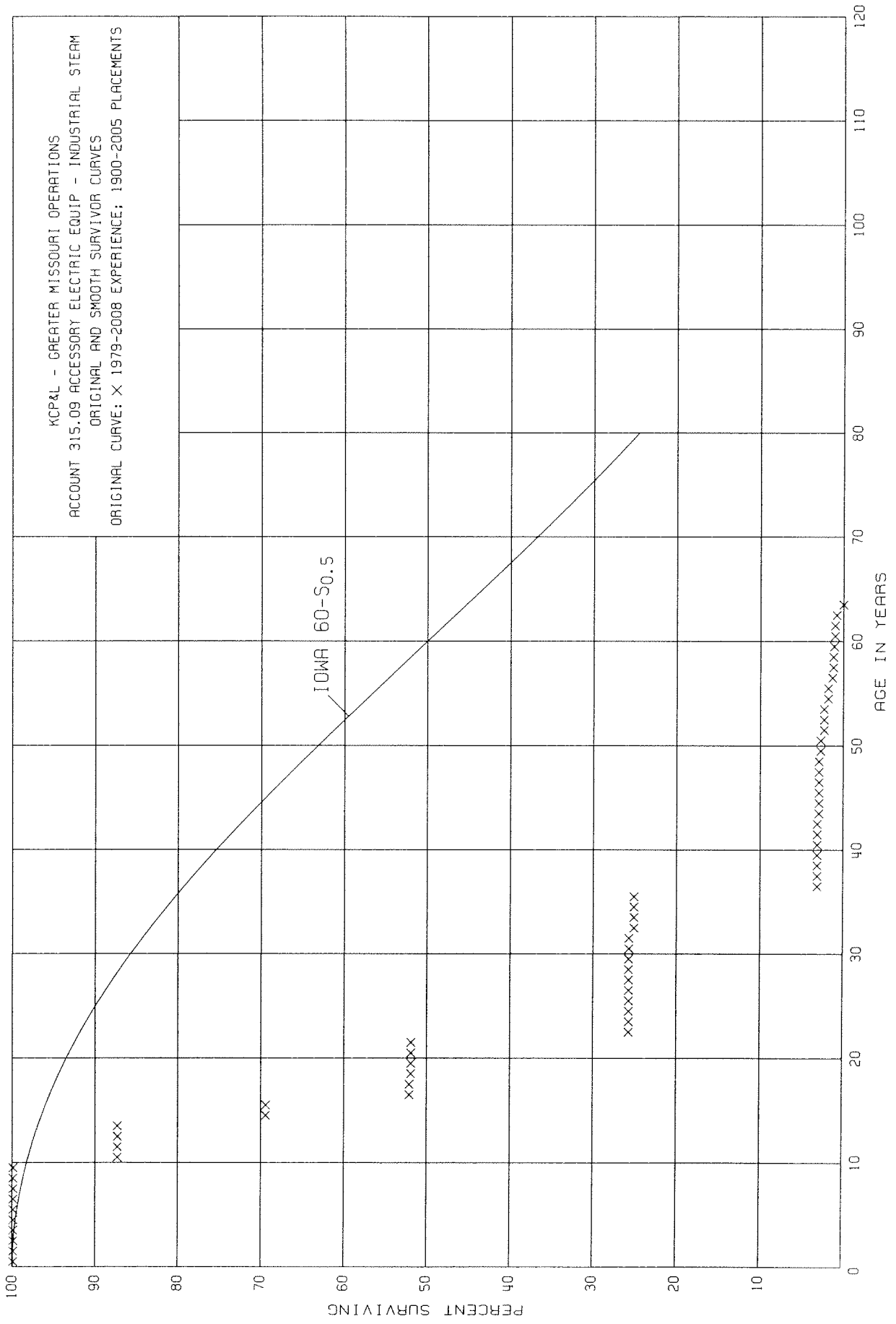
PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,974,052		0.0000	1.0000	100.00
0.5	10,402,323		0.0000	1.0000	100.00
1.5	10,592,301	16,455	0.0016	0.9984	100.00
2.5	9,535,740		0.0000	1.0000	99.84
3.5	9,420,387	958	0.0001	0.9999	99.84
4.5	9,401,778		0.0000	1.0000	99.83
5.5	9,220,242		0.0000	1.0000	99.83
6.5	7,141,443		0.0000	1.0000	99.83
7.5	7,123,565		0.0000	1.0000	99.83
8.5	6,201,593	26,162	0.0042	0.9958	99.83
9.5	6,222,982	25,587	0.0041	0.9959	99.41
10.5	6,023,926	15,853	0.0026	0.9974	99.00
11.5	6,204,476	1,700	0.0003	0.9997	98.74
12.5	6,907,400	85	0.0000	1.0000	98.71
13.5	6,872,362	19,506	0.0028	0.9972	98.71
14.5	6,678,450	109,168	0.0163	0.9837	98.43
15.5	6,454,374		0.0000	1.0000	96.83
16.5	6,377,875	68,448	0.0107	0.9893	96.83
17.5	6,105,145		0.0000	1.0000	95.79
18.5	5,911,810	58,445	0.0099	0.9901	95.79
19.5	5,754,031		0.0000	1.0000	94.84
20.5	6,049,937	2,792	0.0005	0.9995	94.84
21.5	6,047,967	886,773	0.1466	0.8534	94.79
22.5	5,111,561	17,229	0.0034	0.9966	80.89
23.5	4,886,583		0.0000	1.0000	80.61
24.5	4,866,270	1,711	0.0004	0.9996	80.61
25.5	5,050,281	325	0.0001	0.9999	80.58
26.5	5,047,844	24,910	0.0049	0.9951	80.57
27.5	5,040,738	39,677	0.0079	0.9921	80.18
28.5	1,517,542		0.0000	1.0000	79.55
29.5	1,517,542	105,551	0.0696	0.9304	79.55
30.5	1,405,966	11,409	0.0081	0.9919	74.01
31.5	1,394,557	81	0.0001	0.9999	73.41
32.5	1,201,033	22,406	0.0187	0.9813	73.40
33.5	1,176,877	31,864	0.0271	0.9729	72.03
34.5	1,284,697	26,938	0.0210	0.9790	70.08
35.5	1,257,760	21,780	0.0173	0.9827	68.61
36.5	1,234,833	5,620	0.0046	0.9954	67.42
37.5	1,224,495	225	0.0002	0.9998	67.11
38.5	1,224,188	683	0.0006	0.9994	67.10

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,223,057	530	0.0004	0.9996	67.06
40.5	1,222,527	42,260	0.0346	0.9654	67.03
41.5	1,012,176		0.0000	1.0000	64.71
42.5	654,226	1,780	0.0027	0.9973	64.71
43.5	653,714	5,660	0.0087	0.9913	64.54
44.5	638,445	192	0.0003	0.9997	63.98
45.5	625,506	158	0.0003	0.9997	63.96
46.5	576,159	191	0.0003	0.9997	63.94
47.5	574,369	260	0.0005	0.9995	63.92
48.5	574,109	1,144	0.0020	0.9980	63.89
49.5	572,965	1,254	0.0022	0.9978	63.76
50.5	317,511		0.0000	1.0000	63.62
51.5	263,930	2,347	0.0089	0.9911	63.62
52.5	259,992	20,921	0.0805	0.9195	63.05
53.5	239,071	815	0.0034	0.9966	57.97
54.5	238,256		0.0000	1.0000	57.77
55.5	237,931		0.0000	1.0000	57.77
56.5	237,931		0.0000	1.0000	57.77
57.5	237,931	9,856	0.0414	0.9586	57.77
58.5					55.38



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIP - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	252,614		0.0000	1.0000	100.00
0.5	252,614		0.0000	1.0000	100.00
1.5	252,614		0.0000	1.0000	100.00
2.5	252,614		0.0000	1.0000	100.00
3.5	252,614		0.0000	1.0000	100.00
4.5	252,614		0.0000	1.0000	100.00
5.5	247,494		0.0000	1.0000	100.00
6.5	247,494		0.0000	1.0000	100.00
7.5	247,494		0.0000	1.0000	100.00
8.5	247,494		0.0000	1.0000	100.00
9.5	300,292	38,036	0.1267	0.8733	100.00
10.5	262,256		0.0000	1.0000	87.33
11.5	262,256		0.0000	1.0000	87.33
12.5	260,719		0.0000	1.0000	87.33
13.5	260,719	53,386	0.2048	0.7952	87.33
14.5	207,333		0.0000	1.0000	69.44
15.5	207,449	51,790	0.2497	0.7503	69.44
16.5	153,564		0.0000	1.0000	52.10
17.5	162,968	511	0.0031	0.9969	52.10
18.5	162,457		0.0000	1.0000	51.94
19.5	166,121		0.0000	1.0000	51.94
20.5	166,121		0.0000	1.0000	51.94
21.5	166,121	83,929	0.5052	0.4948	51.94
22.5	82,192		0.0000	1.0000	25.70
23.5	82,192		0.0000	1.0000	25.70
24.5	4,431		0.0000	1.0000	25.70
25.5	4,431		0.0000	1.0000	25.70
26.5	4,692		0.0000	1.0000	25.70
27.5	4,692		0.0000	1.0000	25.70
28.5	4,692		0.0000	1.0000	25.70
29.5	4,692		0.0000	1.0000	25.70
30.5	4,692		0.0000	1.0000	25.70
31.5	4,692	116	0.0247	0.9753	25.70
32.5	4,655		0.0000	1.0000	25.07
33.5	4,655		0.0000	1.0000	25.07
34.5	4,928		0.0000	1.0000	25.07
35.5	4,928	4,315	0.8756	0.1244	25.07
36.5	673		0.0000	1.0000	3.12
37.5	1,073		0.0000	1.0000	3.12
38.5	1,073		0.0000	1.0000	3.12

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIP - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,939		0.0000	1.0000	3.12
40.5	2,050		0.0000	1.0000	3.12
41.5	2,050		0.0000	1.0000	3.12
42.5	2,050	169	0.0824	0.9176	3.12
43.5	1,881		0.0000	1.0000	2.86
44.5	1,881		0.0000	1.0000	2.86
45.5	1,881		0.0000	1.0000	2.86
46.5	1,881		0.0000	1.0000	2.86
47.5	1,881		0.0000	1.0000	2.86
48.5	1,881	138	0.0734	0.9266	2.86
49.5	1,743		0.0000	1.0000	2.65
50.5	1,743	239	0.1371	0.8629	2.65
51.5	1,504		0.0000	1.0000	2.29
52.5	1,504		0.0000	1.0000	2.29
53.5	1,504	315	0.2094	0.7906	2.29
54.5	1,189	33	0.0278	0.9722	1.81
55.5	1,156	315	0.2725	0.7275	1.76
56.5	841	34	0.0404	0.9596	1.28
57.5	807		0.0000	1.0000	1.23
58.5	807	60	0.0743	0.9257	1.23
59.5	747	84	0.1124	0.8876	1.14
60.5	662		0.0000	1.0000	1.01
61.5	662	133	0.2009	0.7991	1.01
62.5	529	529	1.0000	0.0000	0.81
63.5					0.00
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	299		0.0000		

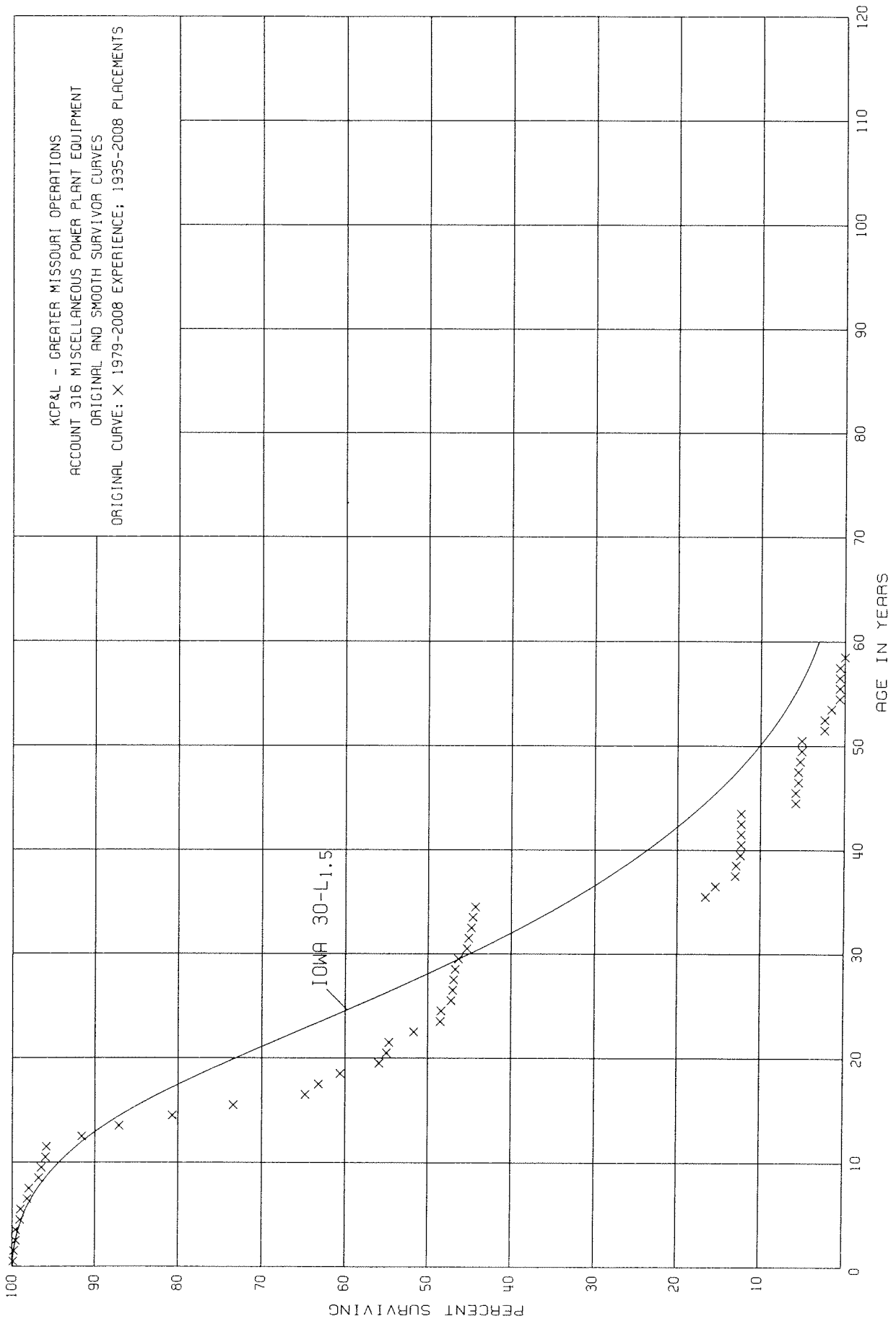
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIP - INDUSTRIAL STEAM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	299		0.0000		
80.5	299	299	1.0000		
81.5	299		0.0000		
82.5	299		0.0000		
83.5	299		0.0000		
84.5	299		0.0000		
85.5	299		0.0000		
86.5	299		0.0000		
87.5	299		0.0000		
88.5	299		0.0000		
89.5	299		0.0000		
90.5	299		0.0000		
91.5	299		0.0000		
92.5	299		0.0000		
93.5	299		0.0000		
94.5	299		0.0000		
95.5	299		0.0000		
96.5	299		0.0000		
97.5	299		0.0000		
98.5	299		0.0000		
99.5	299		0.0000		
100.5	299		0.0000		
101.5					





KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

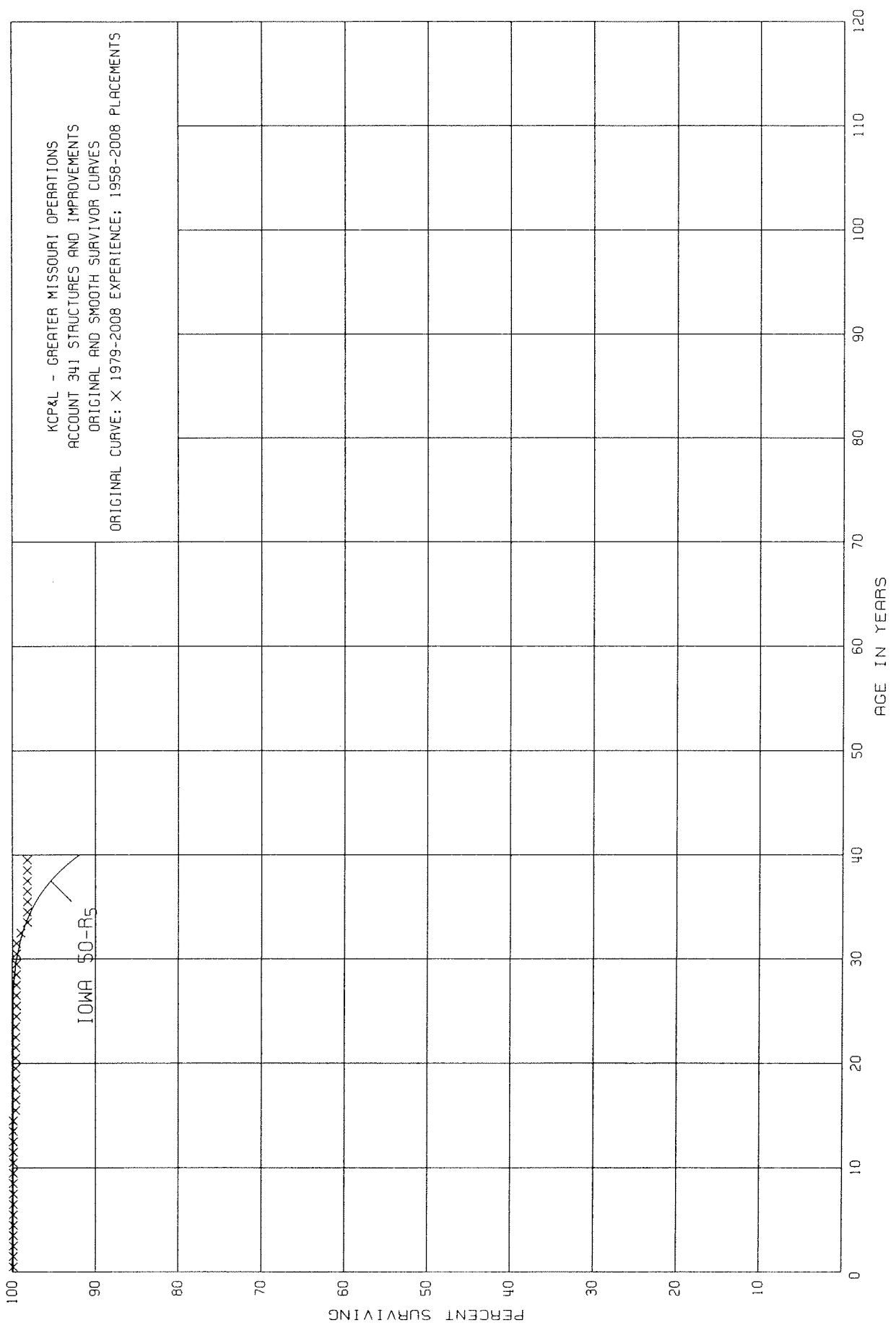
PLACEMENT BAND 1935-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,256,926		0.0000	1.0000	100.00
0.5	3,274,494	7,035	0.0021	0.9979	100.00
1.5	2,539,616	3,687	0.0015	0.9985	99.79
2.5	2,453,692		0.0000	1.0000	99.64
3.5	2,438,471	14,052	0.0058	0.9942	99.64
4.5	2,402,808	2,656	0.0011	0.9989	99.06
5.5	2,309,905	18,378	0.0080	0.9920	98.95
6.5	2,259,433	3,522	0.0016	0.9984	98.16
7.5	1,964,493	24,485	0.0125	0.9875	98.00
8.5	1,899,420	5,185	0.0027	0.9973	96.78
9.5	1,739,713	9,018	0.0052	0.9948	96.52
10.5	1,656,191	2,820	0.0017	0.9983	96.02
11.5	1,644,425	73,670	0.0448	0.9552	95.86
12.5	1,718,972	84,639	0.0492	0.9508	91.57
13.5	1,517,790	110,216	0.0726	0.9274	87.06
14.5	1,375,869	124,475	0.0905	0.9095	80.74
15.5	1,172,251	137,176	0.1170	0.8830	73.43
16.5	1,025,676	25,951	0.0253	0.9747	64.84
17.5	985,317	40,152	0.0408	0.9592	63.20
18.5	943,490	73,363	0.0778	0.9222	60.62
19.5	845,611	12,967	0.0153	0.9847	55.90
20.5	834,130	5,510	0.0066	0.9934	55.04
21.5	858,492	47,458	0.0553	0.9447	54.68
22.5	786,658	47,637	0.0606	0.9394	51.66
23.5	702,683	1,512	0.0022	0.9978	48.53
24.5	693,944	17,606	0.0254	0.9746	48.42
25.5	666,032	3,417	0.0051	0.9949	47.19
26.5	652,990	1,449	0.0022	0.9978	46.95
27.5	631,458	2,179	0.0035	0.9965	46.85
28.5	335,569	2,562	0.0076	0.9924	46.69
29.5	300,476	7,058	0.0235	0.9765	46.34
30.5	288,681	1,308	0.0045	0.9955	45.25
31.5	281,326	1,868	0.0066	0.9934	45.05
32.5	276,293	1,173	0.0042	0.9958	44.75
33.5	274,531	1,393	0.0051	0.9949	44.56
34.5	270,482	169,419	0.6264	0.3736	44.33
35.5	100,058	7,146	0.0714	0.9286	16.56
36.5	92,912	14,498	0.1560	0.8440	15.38
37.5	76,742	792	0.0103	0.9897	12.98
38.5	75,293	2,463	0.0327	0.9673	12.85

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2008			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	72,885	726	0.0100	0.9900	12.43	
40.5	72,159		0.0000	1.0000	12.31	
41.5	72,159		0.0000	1.0000	12.31	
42.5	45,730	85	0.0019	0.9981	12.31	
43.5	45,670	24,219	0.5303	0.4697	12.29	
44.5	21,451		0.0000	1.0000	5.77	
45.5	21,451	857	0.0400	0.9600	5.77	
46.5	20,594		0.0000	1.0000	5.54	
47.5	20,594	838	0.0407	0.9593	5.54	
48.5	19,756	700	0.0354	0.9646	5.31	
49.5	19,056		0.0000	1.0000	5.12	
50.5	19,056	9,964	0.5229	0.4771	5.12	
51.5	5,886		0.0000	1.0000	2.44	
52.5	5,886	1,996	0.3391	0.6609	2.44	
53.5	3,426	2,168	0.6328	0.3672	1.61	
54.5	250		0.0000	1.0000	0.59	
55.5	250		0.0000	1.0000	0.59	
56.5	250		0.0000	1.0000	0.59	
57.5	250	250	1.0000	0.0000	0.59	
58.5					0.00	



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

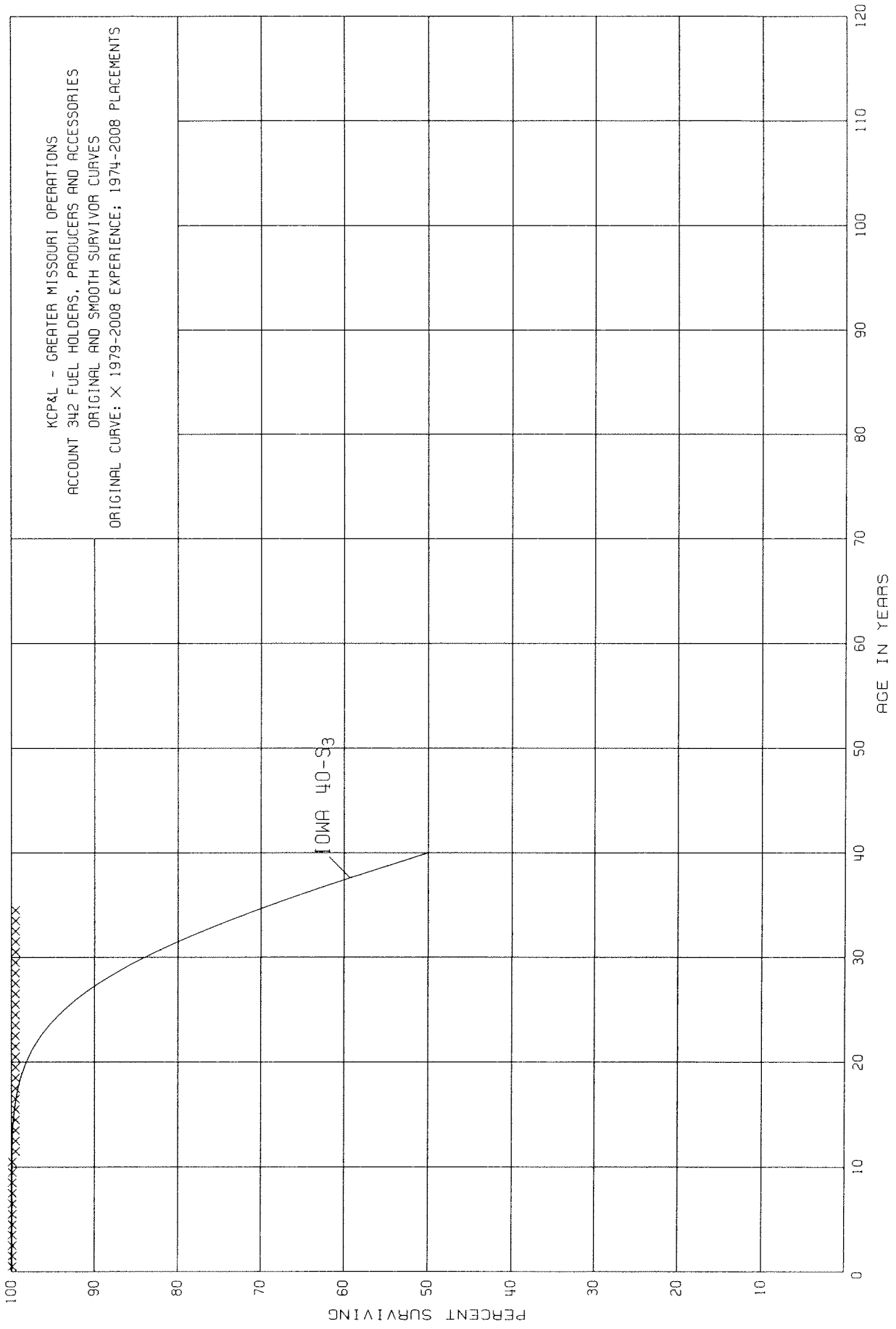
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	283,107		0.0000	1.0000	100.00
0.5	283,107		0.0000	1.0000	100.00
1.5	102,207		0.0000	1.0000	100.00
2.5	103,170		0.0000	1.0000	100.00
3.5	103,634		0.0000	1.0000	100.00
4.5	1,104,131		0.0000	1.0000	100.00
5.5	1,094,323		0.0000	1.0000	100.00
6.5	1,094,323		0.0000	1.0000	100.00
7.5	1,094,323		0.0000	1.0000	100.00
8.5	1,105,791		0.0000	1.0000	100.00
9.5	1,104,828		0.0000	1.0000	100.00
10.5	1,112,737		0.0000	1.0000	100.00
11.5	1,287,373		0.0000	1.0000	100.00
12.5	1,285,255		0.0000	1.0000	100.00
13.5	1,285,255		0.0000	1.0000	100.00
14.5	1,282,644	4,884	0.0038	0.9962	100.00
15.5	1,268,296		0.0000	1.0000	99.62
16.5	1,268,296		0.0000	1.0000	99.62
17.5	1,260,387		0.0000	1.0000	99.62
18.5	1,052,051		0.0000	1.0000	99.62
19.5	1,049,108		0.0000	1.0000	99.62
20.5	1,062,028		0.0000	1.0000	99.62
21.5	1,028,546		0.0000	1.0000	99.62
22.5	1,026,542		0.0000	1.0000	99.62
23.5	1,012,313	823	0.0008	0.9992	99.62
24.5	1,011,490		0.0000	1.0000	99.54
25.5	1,010,478		0.0000	1.0000	99.54
26.5	1,004,121		0.0000	1.0000	99.54
27.5	1,008,273		0.0000	1.0000	99.54
28.5	1,006,524		0.0000	1.0000	99.54
29.5	1,006,524		0.0000	1.0000	99.54
30.5	1,006,524		0.0000	1.0000	99.54
31.5	1,006,524	5,402	0.0054	0.9946	99.54
32.5	1,001,122	8,363	0.0084	0.9916	99.00
33.5	992,759		0.0000	1.0000	98.17
34.5	12,920		0.0000	1.0000	98.17
35.5	12,920		0.0000	1.0000	98.17
36.5	12,920		0.0000	1.0000	98.17
37.5	12,920		0.0000	1.0000	98.17
38.5	12,920		0.0000	1.0000	98.17

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,920		0.0000	1.0000	98.17
40.5	12,920		0.0000	1.0000	98.17
41.5	12,920		0.0000	1.0000	98.17
42.5	12,920		0.0000	1.0000	98.17
43.5	879	878	0.9989	0.0011	98.17
44.5	1		0.0000	1.0000	0.11
45.5	1		0.0000	1.0000	0.11
46.5	1		0.0000	1.0000	0.11
47.5	1		0.0000	1.0000	0.11
48.5	1		0.0000	1.0000	0.11
49.5	1		0.0000	1.0000	0.11
50.5					0.11



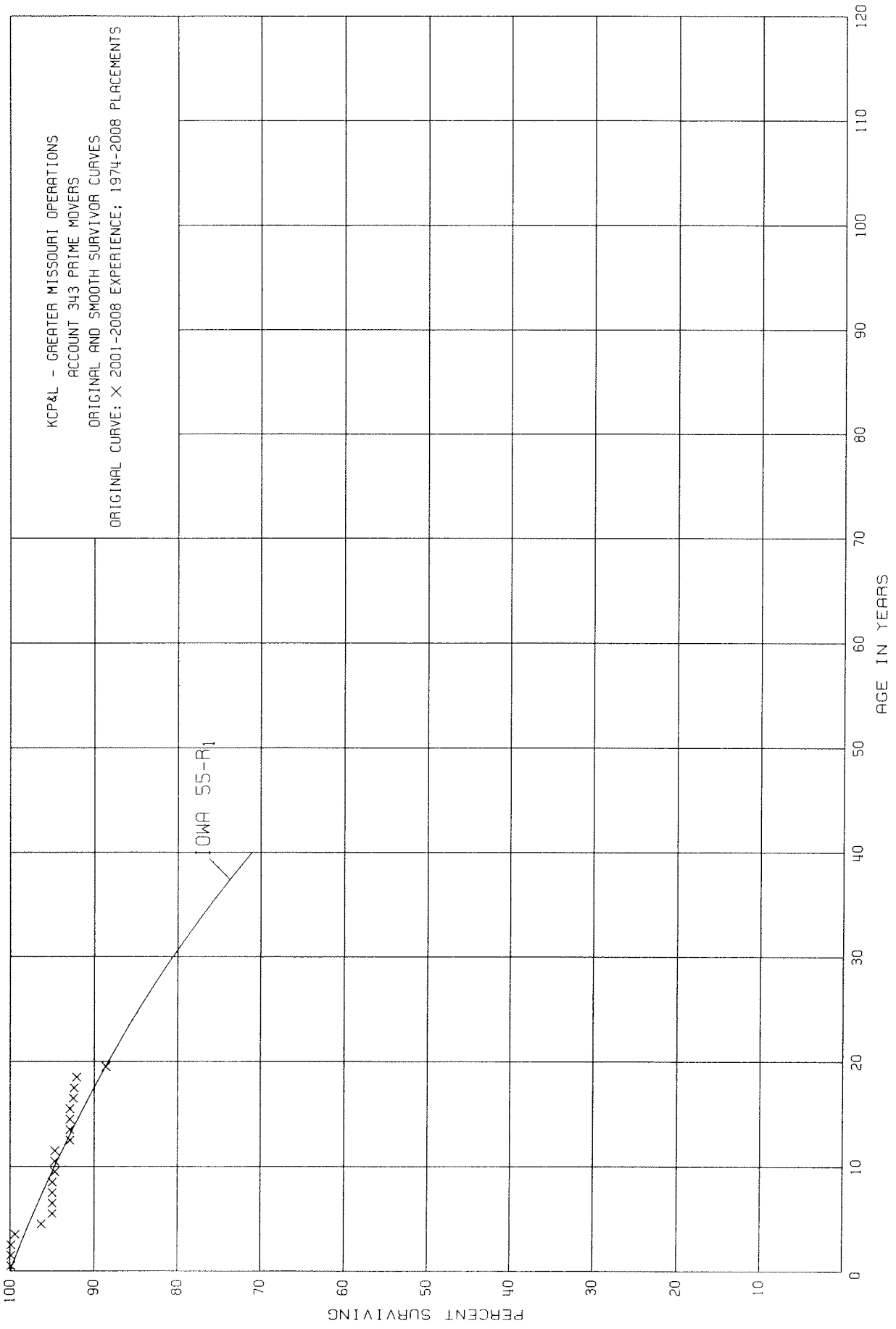
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,216		0.0000	1.0000	100.00
0.5	62,956		0.0000	1.0000	100.00
1.5	53,999		0.0000	1.0000	100.00
2.5	53,998		0.0000	1.0000	100.00
3.5	53,998		0.0000	1.0000	100.00
4.5	596,562		0.0000	1.0000	100.00
5.5	596,562		0.0000	1.0000	100.00
6.5	596,562		0.0000	1.0000	100.00
7.5	596,562		0.0000	1.0000	100.00
8.5	596,562		0.0000	1.0000	100.00
9.5	596,562		0.0000	1.0000	100.00
10.5	596,562	2,850	0.0048	0.9952	100.00
11.5	593,712		0.0000	1.0000	99.52
12.5	593,712		0.0000	1.0000	99.52
13.5	593,712		0.0000	1.0000	99.52
14.5	584,409		0.0000	1.0000	99.52
15.5	584,409		0.0000	1.0000	99.52
16.5	584,409		0.0000	1.0000	99.52
17.5	584,409		0.0000	1.0000	99.52
18.5	586,218		0.0000	1.0000	99.52
19.5	586,218		0.0000	1.0000	99.52
20.5	586,218		0.0000	1.0000	99.52
21.5	586,218		0.0000	1.0000	99.52
22.5	586,218		0.0000	1.0000	99.52
23.5	586,218		0.0000	1.0000	99.52
24.5	586,218		0.0000	1.0000	99.52
25.5	542,564		0.0000	1.0000	99.52
26.5	542,564		0.0000	1.0000	99.52
27.5	542,564		0.0000	1.0000	99.52
28.5	542,564		0.0000	1.0000	99.52
29.5	542,564		0.0000	1.0000	99.52
30.5	542,564		0.0000	1.0000	99.52
31.5	542,564		0.0000	1.0000	99.52
32.5	542,564		0.0000	1.0000	99.52
33.5	542,564		0.0000	1.0000	99.52
34.5					99.52



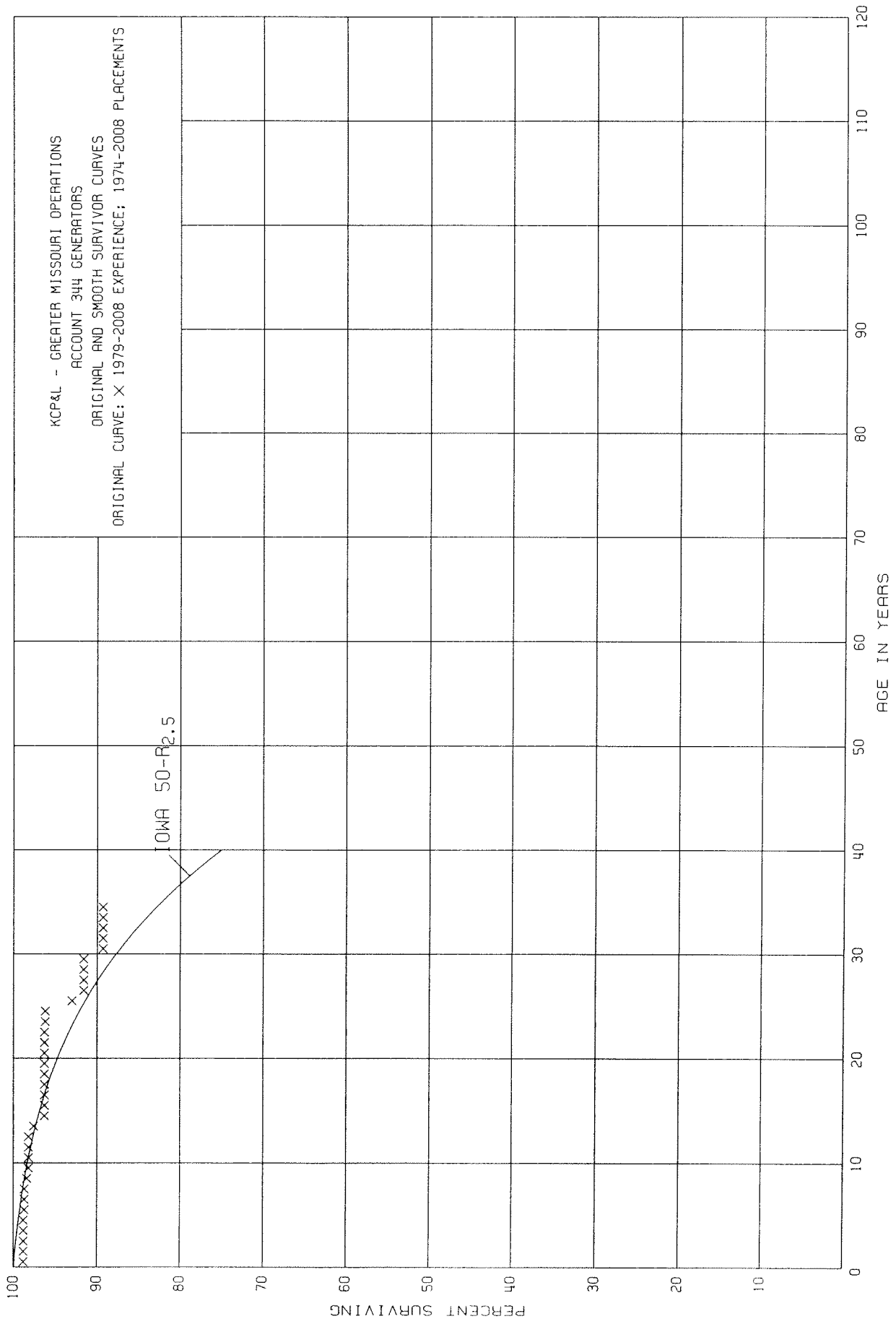


KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2008			EXPERIENCE BAND 2001-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	976,968		0.0000	1.0000	100.00
0.5	977,188		0.0000	1.0000	100.00
1.5	956,237		0.0000	1.0000	100.00
2.5	1,364,883	8,031	0.0059	0.9941	100.00
3.5	1,271,725	39,277	0.0309	0.9691	99.41
4.5	1,332,371	18,918	0.0142	0.9858	96.34
5.5	1,401,588		0.0000	1.0000	94.97
6.5	1,370,981		0.0000	1.0000	94.97
7.5	806,932		0.0000	1.0000	94.97
8.5	558,387	1,733	0.0031	0.9969	94.97
9.5	254,646		0.0000	1.0000	94.68
10.5	533,330		0.0000	1.0000	94.68
11.5	2,941,106	55,936	0.0190	0.9810	94.68
12.5	5,536,716		0.0000	1.0000	92.88
13.5	5,536,716		0.0000	1.0000	92.88
14.5	5,536,716		0.0000	1.0000	92.88
15.5	5,536,716	21,653	0.0039	0.9961	92.88
16.5	5,416,455	7,248	0.0013	0.9987	92.52
17.5	5,152,167	19,546	0.0038	0.9962	92.40
18.5	2,719,899	101,001	0.0371	0.9629	92.05
19.5					88.63
20.5	335,646		0.0000		
21.5	335,646		0.0000		
22.5	340,988		0.0000		
23.5	340,988		0.0000		
24.5	340,988		0.0000		
25.5	340,988		0.0000		
26.5	340,988		0.0000		
27.5	3,480,389		0.0000		
28.5	3,480,389		0.0000		
29.5	3,475,047		0.0000		
30.5	3,475,047		0.0000		
31.5	3,475,047		0.0000		
32.5	3,475,047		0.0000		
33.5	3,475,047		0.0000		
34.5					

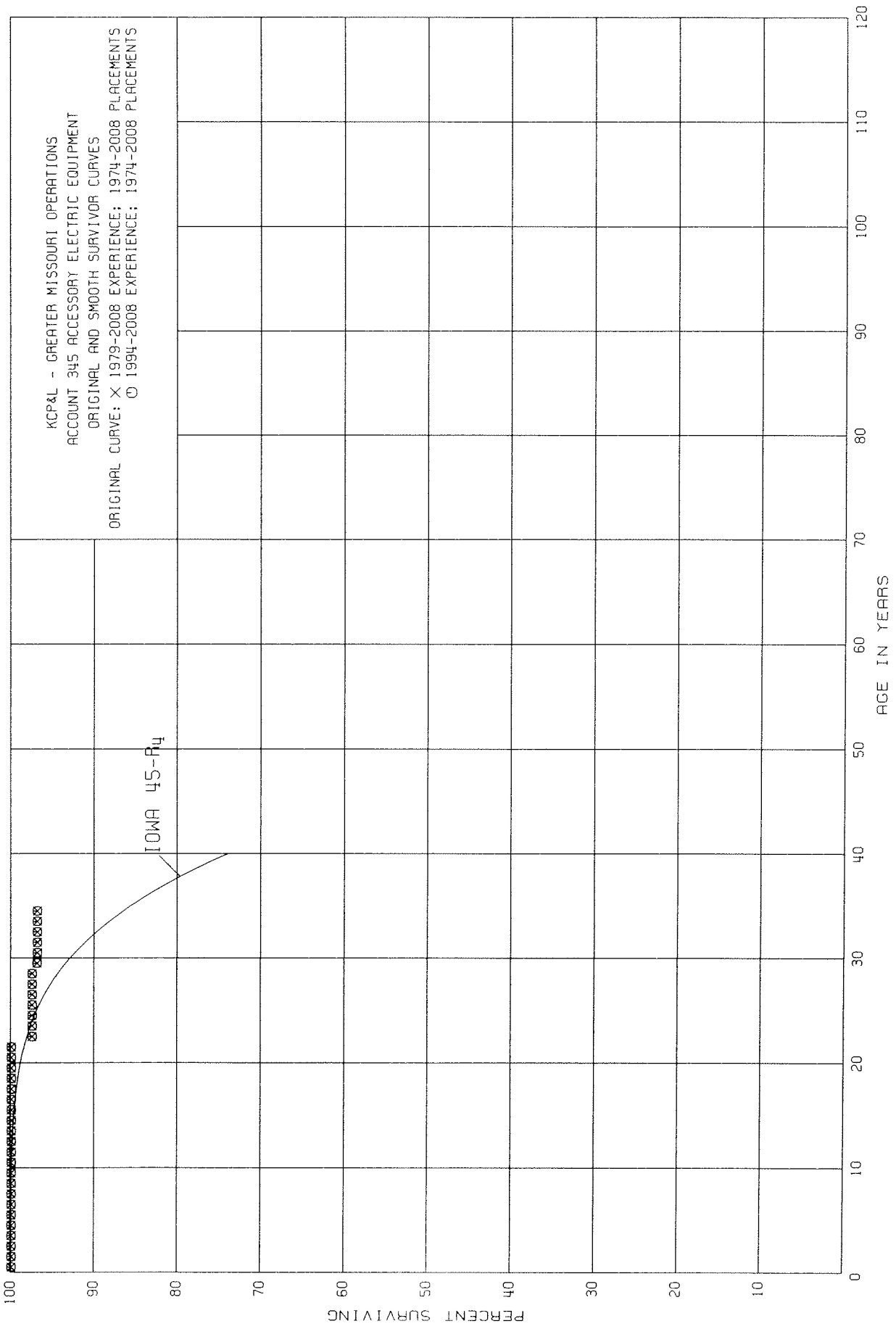


KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,391,890	98,844	0.0118	0.9882	100.00
0.5	8,293,046		0.0000	1.0000	98.82
1.5	8,043,169		0.0000	1.0000	98.82
2.5	7,684,891		0.0000	1.0000	98.82
3.5	8,084,891	4,726	0.0006	0.9994	98.82
4.5	12,959,224	4,726	0.0004	0.9996	98.76
5.5	12,815,176		0.0000	1.0000	98.72
6.5	12,815,176		0.0000	1.0000	98.72
7.5	12,824,246	47,312	0.0037	0.9963	98.72
8.5	12,721,772	21,000	0.0017	0.9983	98.35
9.5	12,620,594		0.0000	1.0000	98.18
10.5	12,326,745		0.0000	1.0000	98.18
11.5	9,609,752	1,035	0.0001	0.9999	98.18
12.5	6,717,521	41,832	0.0062	0.9938	98.17
13.5	6,675,689	86,635	0.0130	0.9870	97.56
14.5	6,579,984		0.0000	1.0000	96.29
15.5	6,574,934		0.0000	1.0000	96.29
16.5	6,549,298		0.0000	1.0000	96.29
17.5	6,523,784		0.0000	1.0000	96.29
18.5	6,344,565		0.0000	1.0000	96.29
19.5	6,099,220		0.0000	1.0000	96.29
20.5	5,763,574		0.0000	1.0000	96.29
21.5	5,763,574		0.0000	1.0000	96.29
22.5	5,763,574	5,654	0.0010	0.9990	96.29
23.5	5,757,920	1,499	0.0003	0.9997	96.19
24.5	5,756,421	188,207	0.0327	0.9673	96.16
25.5	5,568,214	87,585	0.0157	0.9843	93.02
26.5	5,480,629		0.0000	1.0000	91.56
27.5	2,105,913		0.0000	1.0000	91.56
28.5	2,105,913		0.0000	1.0000	91.56
29.5	2,105,913	51,221	0.0243	0.9757	91.56
30.5	2,054,692		0.0000	1.0000	89.34
31.5	2,054,692		0.0000	1.0000	89.34
32.5	2,054,692		0.0000	1.0000	89.34
33.5	1,649,909		0.0000	1.0000	89.34
34.5					89.34



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

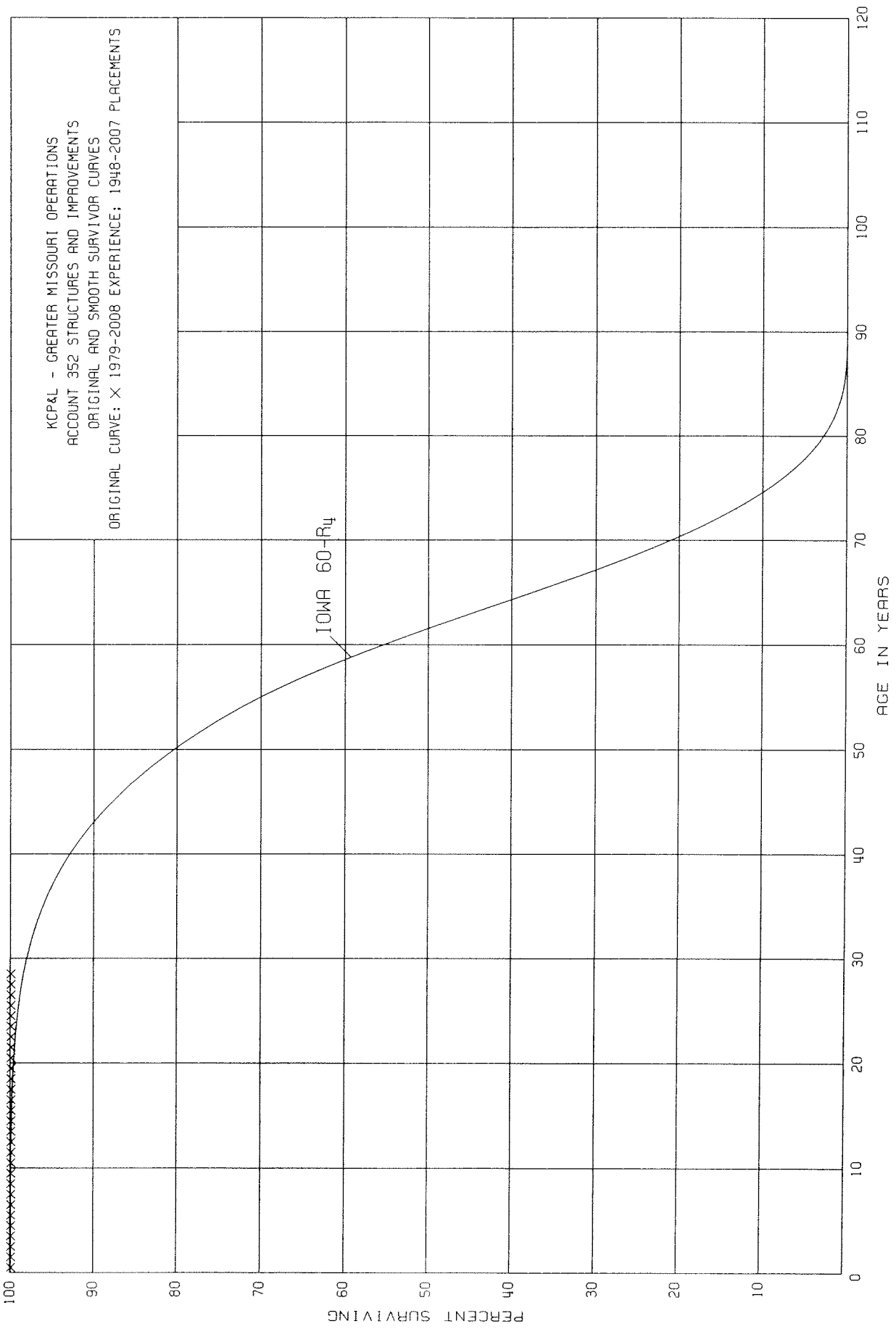
PLACEMENT BAND 1974-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,038		0.0000	1.0000	100.00
0.5	237,312		0.0000	1.0000	100.00
1.5	67,125		0.0000	1.0000	100.00
2.5	47,509		0.0000	1.0000	100.00
3.5	45,131		0.0000	1.0000	100.00
4.5	573,243		0.0000	1.0000	100.00
5.5	560,560		0.0000	1.0000	100.00
6.5	560,560		0.0000	1.0000	100.00
7.5	560,560		0.0000	1.0000	100.00
8.5	560,560		0.0000	1.0000	100.00
9.5	560,560		0.0000	1.0000	100.00
10.5	560,560		0.0000	1.0000	100.00
11.5	1,084,710		0.0000	1.0000	100.00
12.5	1,195,167		0.0000	1.0000	100.00
13.5	1,195,167		0.0000	1.0000	100.00
14.5	1,195,167		0.0000	1.0000	100.00
15.5	1,195,167		0.0000	1.0000	100.00
16.5	1,195,167		0.0000	1.0000	100.00
17.5	1,195,167		0.0000	1.0000	100.00
18.5	671,017		0.0000	1.0000	100.00
19.5	528,112		0.0000	1.0000	100.00
20.5	528,112		0.0000	1.0000	100.00
21.5	528,112	13,531	0.0256	0.9744	100.00
22.5	514,581		0.0000	1.0000	97.44
23.5	514,581		0.0000	1.0000	97.44
24.5	514,581		0.0000	1.0000	97.44
25.5	550,943		0.0000	1.0000	97.44
26.5	550,943		0.0000	1.0000	97.44
27.5	416,781	159	0.0004	0.9996	97.44
28.5	416,622	2,744	0.0066	0.9934	97.40
29.5	413,878		0.0000	1.0000	96.76
30.5	413,878		0.0000	1.0000	96.76
31.5	413,878		0.0000	1.0000	96.76
32.5	377,516		0.0000	1.0000	96.76
33.5	377,516		0.0000	1.0000	96.76
34.5					96.76

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2008			EXPERIENCE BAND 1994-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,038		0.0000	1.0000	100.00
0.5	237,312		0.0000	1.0000	100.00
1.5	67,125		0.0000	1.0000	100.00
2.5	47,509		0.0000	1.0000	100.00
3.5	45,131		0.0000	1.0000	100.00
4.5	45,131		0.0000	1.0000	100.00
5.5	32,448		0.0000	1.0000	100.00
6.5	32,448		0.0000	1.0000	100.00
7.5	32,448		0.0000	1.0000	100.00
8.5	32,448		0.0000	1.0000	100.00
9.5	32,448		0.0000	1.0000	100.00
10.5	32,448		0.0000	1.0000	100.00
11.5	556,598		0.0000	1.0000	100.00
12.5	667,055		0.0000	1.0000	100.00
13.5	667,055		0.0000	1.0000	100.00
14.5	667,055		0.0000	1.0000	100.00
15.5	667,055		0.0000	1.0000	100.00
16.5	667,055		0.0000	1.0000	100.00
17.5	667,055		0.0000	1.0000	100.00
18.5	142,905		0.0000	1.0000	100.00
19.5	528,112		0.0000	1.0000	100.00
20.5	528,112		0.0000	1.0000	100.00
21.5	528,112	13,531	0.0256	0.9744	100.00
22.5	514,581		0.0000	1.0000	97.44
23.5	514,581		0.0000	1.0000	97.44
24.5	514,581		0.0000	1.0000	97.44
25.5	550,943		0.0000	1.0000	97.44
26.5	550,943		0.0000	1.0000	97.44
27.5	416,781	159	0.0004	0.9996	97.44
28.5	416,622	2,744	0.0066	0.9934	97.40
29.5	413,878		0.0000	1.0000	96.76
30.5	413,878		0.0000	1.0000	96.76
31.5	413,878		0.0000	1.0000	96.76
32.5	377,516		0.0000	1.0000	96.76
33.5	377,516		0.0000	1.0000	96.76
34.5					96.76





KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

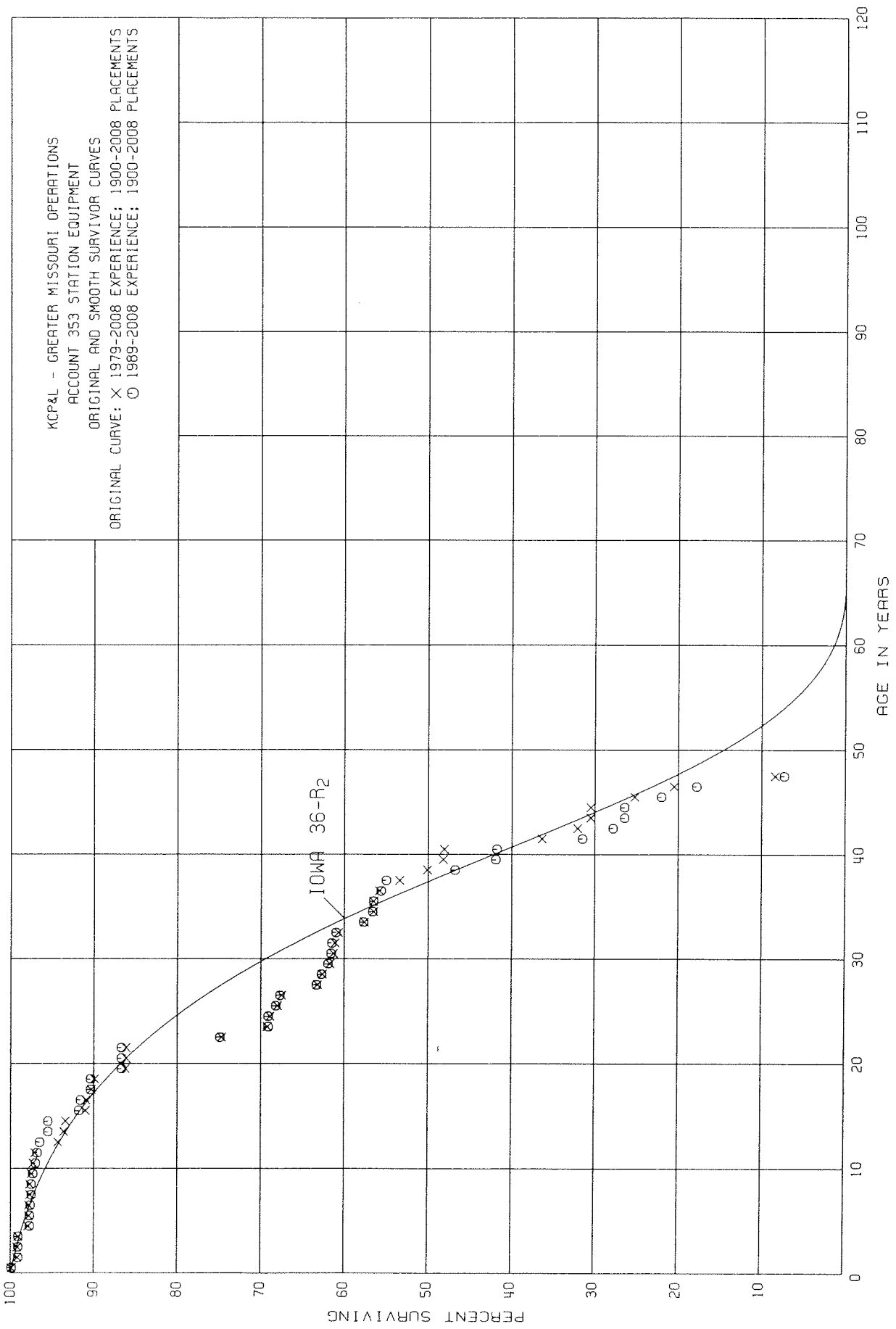
PLACEMENT BAND 1948-2007			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	212,722		0.0000	1.0000	100.00
0.5	212,722		0.0000	1.0000	100.00
1.5	197,921		0.0000	1.0000	100.00
2.5	197,921		0.0000	1.0000	100.00
3.5	101,007		0.0000	1.0000	100.00
4.5	101,007		0.0000	1.0000	100.00
5.5	97,467		0.0000	1.0000	100.00
6.5	97,467		0.0000	1.0000	100.00
7.5	178,641		0.0000	1.0000	100.00
8.5	194,773		0.0000	1.0000	100.00
9.5	205,370		0.0000	1.0000	100.00
10.5	205,370		0.0000	1.0000	100.00
11.5	205,370		0.0000	1.0000	100.00
12.5	210,255		0.0000	1.0000	100.00
13.5	210,255		0.0000	1.0000	100.00
14.5	129,081		0.0000	1.0000	100.00
15.5	112,949		0.0000	1.0000	100.00
16.5	166,653		0.0000	1.0000	100.00
17.5	166,653		0.0000	1.0000	100.00
18.5	166,653		0.0000	1.0000	100.00
19.5	161,768		0.0000	1.0000	100.00
20.5	161,768		0.0000	1.0000	100.00
21.5	91,536		0.0000	1.0000	100.00
22.5	91,536		0.0000	1.0000	100.00
23.5	27,235		0.0000	1.0000	100.00
24.5	27,235		0.0000	1.0000	100.00
25.5	27,235		0.0000	1.0000	100.00
26.5	27,235		0.0000	1.0000	100.00
27.5	27,235		0.0000	1.0000	100.00
28.5					100.00
29.5					
30.5	63,558		0.0000		
31.5	68,124	3,270	0.0480		
32.5	64,854		0.0000		
33.5	64,854		0.0000		
34.5	64,854		0.0000		
35.5	64,854	217	0.0033		
36.5	64,637		0.0000		
37.5	4,775		0.0000		
38.5	209		0.0000		

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2007			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	209		0.0000		
40.5	209		0.0000		
41.5	209		0.0000		
42.5	209		0.0000		
43.5	209		0.0000		
44.5	209		0.0000		
45.5	209		0.0000		
46.5	209		0.0000		
47.5	209		0.0000		
48.5	209		0.0000		
49.5	209		0.0000		
50.5	209		0.0000		
51.5	209		0.0000		
52.5	209		0.0000		
53.5					



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,437,352	1,763	0.0002	0.9998	100.00
0.5	10,791,986	86,855	0.0080	0.9920	99.98
1.5	9,832,542	3,230	0.0003	0.9997	99.18
2.5	9,793,005	4,221	0.0004	0.9996	99.15
3.5	9,349,404	117,044	0.0125	0.9875	99.11
4.5	9,542,901	2,552	0.0003	0.9997	97.87
5.5	9,186,372	8,276	0.0009	0.9991	97.84
6.5	7,114,710	4,942	0.0007	0.9993	97.75
7.5	8,500,421	2,914	0.0003	0.9997	97.68
8.5	8,753,858	10,197	0.0012	0.9988	97.65
9.5	8,745,126	19,924	0.0023	0.9977	97.53
10.5	8,606,294	21,363	0.0025	0.9975	97.31
11.5	8,325,424	238,523	0.0286	0.9714	97.07
12.5	7,923,385	60,722	0.0077	0.9923	94.29
13.5	7,816,850	16,090	0.0021	0.9979	93.56
14.5	6,303,099	159,061	0.0252	0.9748	93.36
15.5	4,704,747	7,077	0.0015	0.9985	91.01
16.5	3,962,303	26,804	0.0068	0.9932	90.87
17.5	3,919,619	14,673	0.0037	0.9963	90.25
18.5	3,989,334	163,520	0.0410	0.9590	89.92
19.5	3,727,737	4,846	0.0013	0.9987	86.23
20.5	3,736,745	37	0.0000	1.0000	86.12
21.5	4,624,098	612,552	0.1325	0.8675	86.12
22.5	4,020,021	297,329	0.0740	0.9260	74.71
23.5	3,580,073	13,500	0.0038	0.9962	69.18
24.5	3,594,834	49,495	0.0138	0.9862	68.92
25.5	3,356,400	24,169	0.0072	0.9928	67.97
26.5	3,332,395	212,097	0.0636	0.9364	67.48
27.5	3,110,587	31,017	0.0100	0.9900	63.19
28.5	1,696,809	24,593	0.0145	0.9855	62.56
29.5	1,661,688	9,543	0.0057	0.9943	61.65
30.5	1,837,254	6,021	0.0033	0.9967	61.30
31.5	1,659,203	12,225	0.0074	0.9926	61.10
32.5	1,646,407	83,825	0.0509	0.9491	60.65
33.5	1,544,117	28,278	0.0183	0.9817	57.56
34.5	1,261,385	147	0.0001	0.9999	56.51
35.5	1,261,238	15,381	0.0122	0.9878	56.50
36.5	1,277,020	55,337	0.0433	0.9567	55.81
37.5	432,375	26,649	0.0616	0.9384	53.39
38.5	288,999	10,815	0.0374	0.9626	50.10

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	276,707	821	0.0030	0.9970	48.23	
40.5	278,329	67,822	0.2437	0.7563	48.09	
41.5	210,507	24,691	0.1173	0.8827	36.37	
42.5	185,816	9,177	0.0494	0.9506	32.10	
43.5	163,470	121	0.0007	0.9993	30.51	
44.5	163,349	28,215	0.1727	0.8273	30.49	
45.5	145,438	27,181	0.1869	0.8131	25.22	
46.5	107,952	63,993	0.5928	0.4072	20.51	
47.5	47,003	29,759	0.6331	0.3669	8.35	
48.5	18,340	1,641	0.0895	0.9105	3.06	
49.5	21,559	20	0.0009	0.9991	2.79	
50.5	21,539		0.0000	1.0000	2.79	
51.5	21,539	2,272	0.1055	0.8945	2.79	
52.5	19,267		0.0000	1.0000	2.50	
53.5	9,114	1,969	0.2160	0.7840	2.50	
54.5	7,716	1,096	0.1420	0.8580	1.96	
55.5	6,620	4,860	0.7341	0.2659	1.68	
56.5	1,760		0.0000	1.0000	0.45	
57.5	1,760		0.0000	1.0000	0.45	
58.5	1,760		0.0000	1.0000	0.45	
59.5	1,760		0.0000	1.0000	0.45	
60.5	1,647		0.0000	1.0000	0.45	
61.5	1,647		0.0000	1.0000	0.45	
62.5	1,647	1,076	0.6533	0.3467	0.45	
63.5	571		0.0000	1.0000	0.16	
64.5	571		0.0000	1.0000	0.16	
65.5	1,027		0.0000	1.0000	0.16	
66.5	1,027		0.0000	1.0000	0.16	
67.5	1,027		0.0000	1.0000	0.16	
68.5	1,027		0.0000	1.0000	0.16	
69.5	1,027	571	0.5560	0.4440	0.16	
70.5	456		0.0000	1.0000	0.07	
71.5	456		0.0000	1.0000	0.07	
72.5	456	456	1.0000	0.0000	0.07	
73.5					0.00	
74.5						
75.5						
76.5						
77.5	2,904		0.0000			
78.5	34,324		0.0000			

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,324		0.0000		
80.5	34,324		0.0000		
81.5	34,324		0.0000		
82.5	34,324		0.0000		
83.5	34,324	2,904	0.0846		
84.5	31,420		0.0000		
85.5	31,420		0.0000		
86.5	31,420		0.0000		
87.5	31,420		0.0000		
88.5	31,420		0.0000		
89.5	31,420		0.0000		
90.5	31,420		0.0000		
91.5	31,420		0.0000		
92.5	31,420	31,420	1.0000		
93.5					

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,162,365	711	0.0001	0.9999	100.00
0.5	9,509,573	82,486	0.0087	0.9913	99.99
1.5	8,456,566	3,230	0.0004	0.9996	99.12
2.5	8,427,672		0.0000	1.0000	99.08
3.5	8,245,540	117,044	0.0142	0.9858	99.08
4.5	8,095,999		0.0000	1.0000	97.67
5.5	7,962,077	7,515	0.0009	0.9991	97.67
6.5	5,895,520	3,711	0.0006	0.9994	97.58
7.5	5,294,003	2,765	0.0005	0.9995	97.52
8.5	5,879,806	9,015	0.0015	0.9985	97.47
9.5	5,869,420	19,482	0.0033	0.9967	97.32
10.5	5,718,772	14,726	0.0026	0.9974	97.00
11.5	5,528,958	14,920	0.0027	0.9973	96.75
12.5	5,349,315	55,928	0.0105	0.9895	96.49
13.5	5,266,720	1,529	0.0003	0.9997	95.48
14.5	4,150,869	157,900	0.0380	0.9620	95.45
15.5	2,511,274	6,670	0.0027	0.9973	91.82
16.5	1,758,299	23,116	0.0131	0.9869	91.57
17.5	3,469,742		0.0000	1.0000	90.37
18.5	3,788,993	152,701	0.0403	0.9597	90.37
19.5	3,547,859		0.0000	1.0000	86.73
20.5	3,566,663		0.0000	1.0000	86.73
21.5	4,468,610	608,870	0.1363	0.8637	86.73
22.5	3,844,959	296,235	0.0770	0.9230	74.91
23.5	3,395,279		0.0000	1.0000	69.14
24.5	3,421,382	48,517	0.0142	0.9858	69.14
25.5	3,215,463	21,352	0.0066	0.9934	68.16
26.5	3,195,746	209,055	0.0654	0.9346	67.71
27.5	2,977,304	25,807	0.0087	0.9913	63.28
28.5	1,583,703	21,726	0.0137	0.9863	62.73
29.5	1,551,006	6,882	0.0044	0.9956	61.87
30.5	1,491,733	2,555	0.0017	0.9983	61.60
31.5	1,314,513	11,158	0.0085	0.9915	61.50
32.5	1,324,363	71,861	0.0543	0.9457	60.98
33.5	1,244,132	24,288	0.0195	0.9805	57.67
34.5	965,464	147	0.0002	0.9998	56.55
35.5	965,317	15,381	0.0159	0.9841	56.54
36.5	981,263	11,835	0.0121	0.9879	55.64
37.5	179,938	26,649	0.1481	0.8519	54.97
38.5	102,244	10,798	0.1056	0.8944	46.83

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1989-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	89,969	103	0.0011	0.9989	41.88	
40.5	275,687	67,822	0.2460	0.7540	41.83	
41.5	207,865	24,691	0.1188	0.8812	31.54	
42.5	183,174	9,177	0.0501	0.9499	27.79	
43.5	160,808		0.0000	1.0000	26.40	
44.5	160,808	27,106	0.1686	0.8314	26.40	
45.5	144,006	27,181	0.1887	0.8113	21.95	
46.5	106,520	62,642	0.5881	0.4119	17.81	
47.5	43,938	29,759	0.6773	0.3227	7.34	
48.5	14,179	1,641	0.1157	0.8843	2.37	
49.5	12,538		0.0000	1.0000	2.10	
50.5	12,538		0.0000	1.0000	2.10	
51.5	12,538	2,272	0.1812	0.8188	2.10	
52.5	10,266		0.0000	1.0000	1.72	
53.5	113		0.0000	1.0000	1.72	
54.5	113		0.0000	1.0000	1.72	
55.5	113		0.0000	1.0000	1.72	
56.5	113		0.0000	1.0000	1.72	
57.5	1,189		0.0000	1.0000	1.72	
58.5	1,189		0.0000	1.0000	1.72	
59.5	1,189		0.0000	1.0000	1.72	
60.5	1,076		0.0000	1.0000	1.72	
61.5	1,076		0.0000	1.0000	1.72	
62.5	1,076	1,076	1.0000	0.0000	1.72	
63.5					0.00	
64.5	571		0.0000			
65.5	571		0.0000			
66.5	571		0.0000			
67.5	571		0.0000			
68.5	571		0.0000			
69.5	571	571	1.0000			
70.5						
71.5						
72.5						
73.5						
74.5						
75.5						
76.5						
77.5						
78.5						

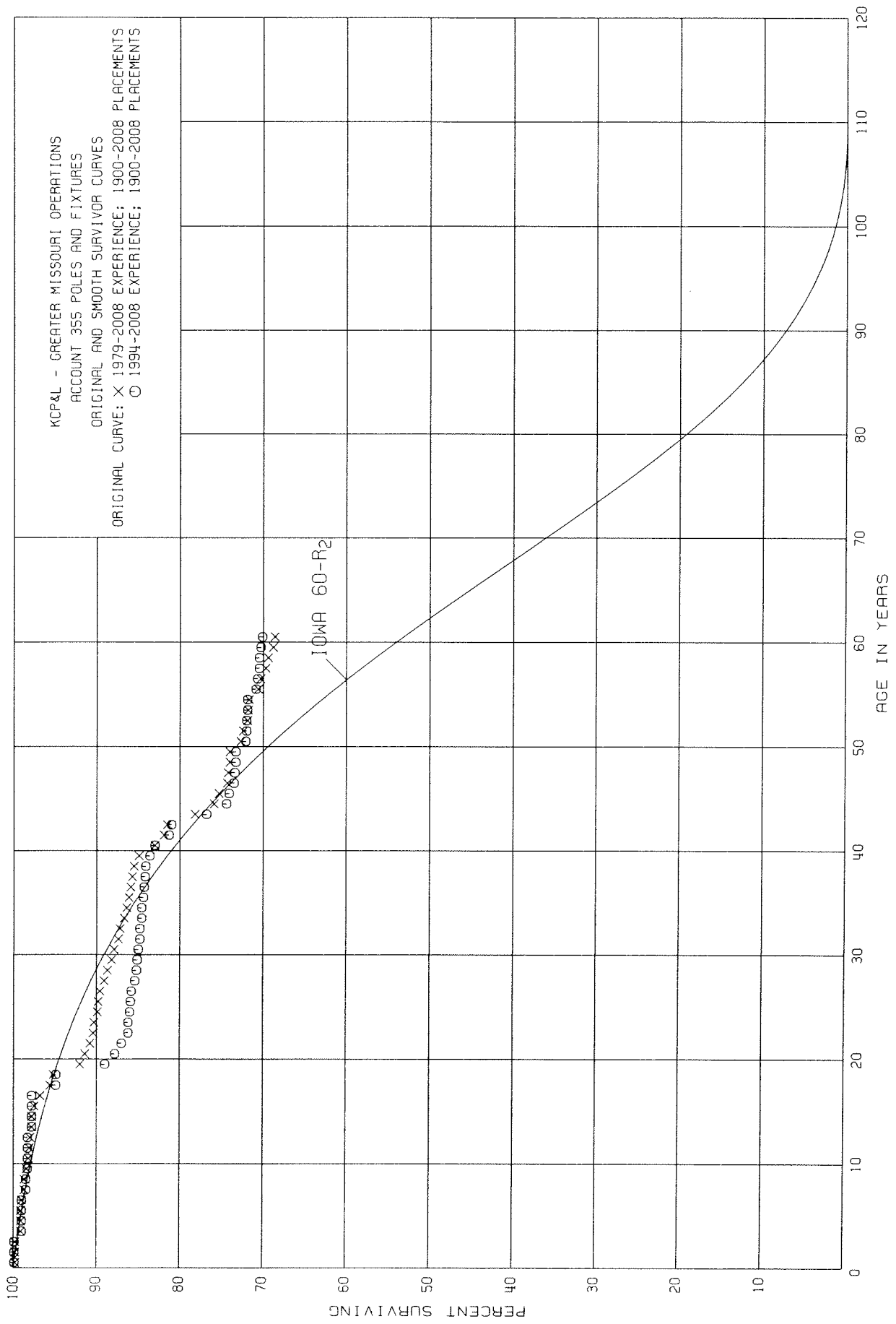


KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1989-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5						
80.5						
81.5						
82.5						
83.5						
84.5						
85.5						
86.5						
87.5						
88.5	31,420			0.0000		
89.5	31,420			0.0000		
90.5	31,420			0.0000		
91.5	31,420			0.0000		
92.5	31,420	31,420	1.0000			
93.5						



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,287,830	12,789	0.0020	0.9980	100.00
0.5	6,950,124	419	0.0001	0.9999	99.80
1.5	6,710,578		0.0000	1.0000	99.79
2.5	6,677,851	44,050	0.0066	0.9934	99.79
3.5	6,720,317	123	0.0000	1.0000	99.13
4.5	6,273,929	2,173	0.0003	0.9997	99.13
5.5	6,091,215	6,541	0.0011	0.9989	99.10
6.5	5,967,198	18,875	0.0032	0.9968	98.99
7.5	6,030,074	435	0.0001	0.9999	98.67
8.5	8,054,303	20,699	0.0026	0.9974	98.66
9.5	7,991,993	19,958	0.0025	0.9975	98.40
10.5	7,911,878	3,547	0.0004	0.9996	98.15
11.5	7,863,409	5,592	0.0007	0.9993	98.11
12.5	6,200,654	12,398	0.0020	0.9980	98.04
13.5	5,932,625		0.0000	1.0000	97.84
14.5	5,516,627	20,469	0.0037	0.9963	97.84
15.5	5,248,282	37,861	0.0072	0.9928	97.48
16.5	5,194,446	62,997	0.0121	0.9879	96.78
17.5	5,076,787	23,133	0.0046	0.9954	95.61
18.5	5,019,278	165,657	0.0330	0.9670	95.17
19.5	4,888,218	35,237	0.0072	0.9928	92.03
20.5	4,761,873	27,757	0.0058	0.9942	91.37
21.5	4,786,149	21,704	0.0045	0.9955	90.84
22.5	4,666,981	5,858	0.0013	0.9987	90.43
23.5	4,669,122	21,976	0.0047	0.9953	90.31
24.5	4,662,235	6,743	0.0014	0.9986	89.89
25.5	4,671,584	8,718	0.0019	0.9981	89.76
26.5	4,664,252	27,278	0.0058	0.9942	89.59
27.5	4,500,978	16,563	0.0037	0.9963	89.07
28.5	4,463,396	29,421	0.0066	0.9934	88.74
29.5	3,637,727	11,269	0.0031	0.9969	88.15
30.5	3,345,383	17,462	0.0052	0.9948	87.88
31.5	3,324,762	8,544	0.0026	0.9974	87.42
32.5	3,288,806	17,389	0.0053	0.9947	87.19
33.5	2,847,186	10,569	0.0037	0.9963	86.73
34.5	2,819,640	9,002	0.0032	0.9968	86.41
35.5	2,803,597	7,366	0.0026	0.9974	86.13
36.5	2,784,614	7,758	0.0028	0.9972	85.91
37.5	2,753,278	5,871	0.0021	0.9979	85.67
38.5	806,951	5,494	0.0068	0.9932	85.49

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	788,770	17,772	0.0225	0.9775	84.91	
40.5	636,495	8,700	0.0137	0.9863	83.00	
41.5	610,840	2,902	0.0048	0.9952	81.86	
42.5	560,992	22,632	0.0403	0.9597	81.47	
43.5	512,368	14,781	0.0288	0.9712	78.19	
44.5	488,761	4,334	0.0089	0.9911	75.94	
45.5	479,096	6,014	0.0126	0.9874	75.26	
46.5	491,905	774	0.0016	0.9984	74.31	
47.5	490,251	983	0.0020	0.9980	74.19	
48.5	487,002	509	0.0010	0.9990	74.04	
49.5	468,163	8,226	0.0176	0.9824	73.97	
50.5	460,819	1,547	0.0034	0.9966	72.67	
51.5	431,474	3,047	0.0071	0.9929	72.42	
52.5	427,299	744	0.0017	0.9983	71.91	
53.5	393,759	387	0.0010	0.9990	71.79	
54.5	375,628	5,905	0.0157	0.9843	71.72	
55.5	358,486	1,355	0.0038	0.9962	70.59	
56.5	356,489	3,377	0.0095	0.9905	70.32	
57.5	351,196	1,467	0.0042	0.9958	69.65	
58.5	348,257	2,866	0.0082	0.9918	69.36	
59.5	344,833	862	0.0025	0.9975	68.79	
60.5	18,370	78	0.0042	0.9958	68.62	
61.5	17,935	236	0.0132	0.9868	68.33	
62.5	17,330	720	0.0415	0.9585	67.43	
63.5	16,498	504	0.0305	0.9695	64.63	
64.5	15,994	299	0.0187	0.9813	62.66	
65.5	15,582	198	0.0127	0.9873	61.49	
66.5	14,618	82	0.0056	0.9944	60.71	
67.5	14,003	71	0.0051	0.9949	60.37	
68.5	13,913	101	0.0073	0.9927	60.06	
69.5	13,845	53	0.0038	0.9962	59.62	
70.5	13,771	2	0.0001	0.9999	59.39	
71.5	13,698	6	0.0004	0.9996	59.38	
72.5	12,537	41	0.0033	0.9967	59.36	
73.5	12,496	300	0.0240	0.9760	59.16	
74.5	12,196	1,197	0.0981	0.9019	57.74	
75.5	10,999	632	0.0575	0.9425	52.08	
76.5	10,367	138	0.0133	0.9867	49.09	
77.5	9,935	54	0.0054	0.9946	48.44	
78.5	11,398	166	0.0146	0.9854	48.18	

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	10,443	7	0.0007	0.9993	47.48	
80.5	2,998	33	0.0110	0.9890	47.45	
81.5	2,965		0.0000	1.0000	46.93	
82.5	2,965		0.0000	1.0000	46.93	
83.5	2,965		0.0000	1.0000	46.93	
84.5	2,965		0.0000	1.0000	46.93	
85.5	2,965		0.0000	1.0000	46.93	
86.5	2,965		0.0000	1.0000	46.93	
87.5	2,965		0.0000	1.0000	46.93	
88.5	2,965		0.0000	1.0000	46.93	
89.5	2,965		0.0000	1.0000	46.93	
90.5	2,965		0.0000	1.0000	46.93	
91.5	2,965		0.0000	1.0000	46.93	
92.5	2,965		0.0000	1.0000	46.93	
93.5	2,965	2,965	1.0000	0.0000	46.93	
94.5					0.00	

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1994-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,462,152		0.0000	1.0000	100.00
0.5	4,730,687	419	0.0001	0.9999	100.00
1.5	4,508,732		0.0000	1.0000	99.99
2.5	4,503,849	44,050	0.0098	0.9902	99.99
3.5	3,979,785		0.0000	1.0000	99.01
4.5	3,473,305	2,173	0.0006	0.9994	99.01
5.5	3,399,914		0.0000	1.0000	98.95
6.5	3,287,010	15,984	0.0049	0.9951	98.95
7.5	3,419,409	264	0.0001	0.9999	98.47
8.5	3,454,367	5,509	0.0016	0.9984	98.46
9.5	3,436,719		0.0000	1.0000	98.30
10.5	3,238,187	1	0.0000	1.0000	98.30
11.5	3,172,483	674	0.0002	0.9998	98.30
12.5	1,626,043	8,276	0.0051	0.9949	98.28
13.5	1,362,863		0.0000	1.0000	97.78
14.5	1,785,720		0.0000	1.0000	97.78
15.5	2,186,007	369	0.0002	0.9998	97.78
16.5	2,177,505	62,997	0.0289	0.9711	97.76
17.5	2,085,372		0.0000	1.0000	94.93
18.5	2,628,943	165,657	0.0630	0.9370	94.93
19.5	2,493,835	32,868	0.0132	0.9868	88.95
20.5	2,352,152	21,876	0.0093	0.9907	87.78
21.5	2,331,830	21,494	0.0092	0.9908	86.96
22.5	2,237,140		0.0000	1.0000	86.16
23.5	4,180,550	6,719	0.0016	0.9984	86.16
24.5	4,172,993	5,510	0.0013	0.9987	86.02
25.5	4,305,788	5,749	0.0013	0.9987	85.91
26.5	4,319,585	21,429	0.0050	0.9950	85.80
27.5	4,187,924	6,533	0.0016	0.9984	85.37
28.5	4,186,937	7,469	0.0018	0.9982	85.23
29.5	3,395,548	1,680	0.0005	0.9995	85.08
30.5	2,756,725	6,236	0.0023	0.9977	85.04
31.5	2,739,851	2,863	0.0010	0.9990	84.84
32.5	2,709,845	5,178	0.0019	0.9981	84.76
33.5	2,283,136		0.0000	1.0000	84.60
34.5	2,292,937	5,675	0.0025	0.9975	84.60
35.5	2,296,725	1,595	0.0007	0.9993	84.39
36.5	2,311,970	4,179	0.0018	0.9982	84.33
37.5	2,279,384	1,765	0.0008	0.9992	84.18
38.5	363,470	2,427	0.0067	0.9933	84.11

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1994-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	367,300	2,400	0.0065	0.9935	83.55	
40.5	244,655	5,027	0.0205	0.9795	83.01	
41.5	221,781	732	0.0033	0.9967	81.31	
42.5	181,934	9,632	0.0529	0.9471	81.04	
43.5	148,041	4,449	0.0301	0.9699	76.75	
44.5	135,262	567	0.0042	0.9958	74.44	
45.5	467,506	4,102	0.0088	0.9912	74.13	
46.5	482,172	259	0.0005	0.9995	73.48	
47.5	481,115	947	0.0020	0.9980	73.44	
48.5	476,048		0.0000	1.0000	73.29	
49.5	452,218	7,187	0.0159	0.9841	73.29	
50.5	430,548	895	0.0021	0.9979	72.12	
51.5	402,999	106	0.0003	0.9997	71.97	
52.5	402,883	95	0.0002	0.9998	71.95	
53.5	370,051	82	0.0002	0.9998	71.94	
54.5	352,225	5,131	0.0146	0.9854	71.93	
55.5	336,713	743	0.0022	0.9978	70.88	
56.5	335,668	976	0.0029	0.9971	70.72	
57.5	334,292	297	0.0009	0.9991	70.51	
58.5	332,523	687	0.0021	0.9979	70.45	
59.5	331,278	839	0.0025	0.9975	70.30	
60.5	4,936	78	0.0158	0.9842	70.12	
61.5	4,619	236	0.0511	0.9489	69.01	
62.5	4,389	289	0.0658	0.9342	65.48	
63.5	5,863	309	0.0527	0.9473	61.17	
64.5	8,019	299	0.0373	0.9627	57.95	
65.5	15,582	198	0.0127	0.9873	55.79	
66.5	14,618	82	0.0056	0.9944	55.08	
67.5	14,003	71	0.0051	0.9949	54.77	
68.5	13,913	101	0.0073	0.9927	54.49	
69.5	13,812	53	0.0038	0.9962	54.09	
70.5	13,738	2	0.0001	0.9999	53.88	
71.5	13,665	6	0.0004	0.9996	53.87	
72.5	12,504	41	0.0033	0.9967	53.85	
73.5	12,463	300	0.0241	0.9759	53.67	
74.5	12,163	1,197	0.0984	0.9016	52.38	
75.5	10,966	632	0.0576	0.9424	47.23	
76.5	10,334	138	0.0134	0.9866	44.51	
77.5	9,902	54	0.0055	0.9945	43.91	
78.5	8,400	166	0.0198	0.9802	43.67	

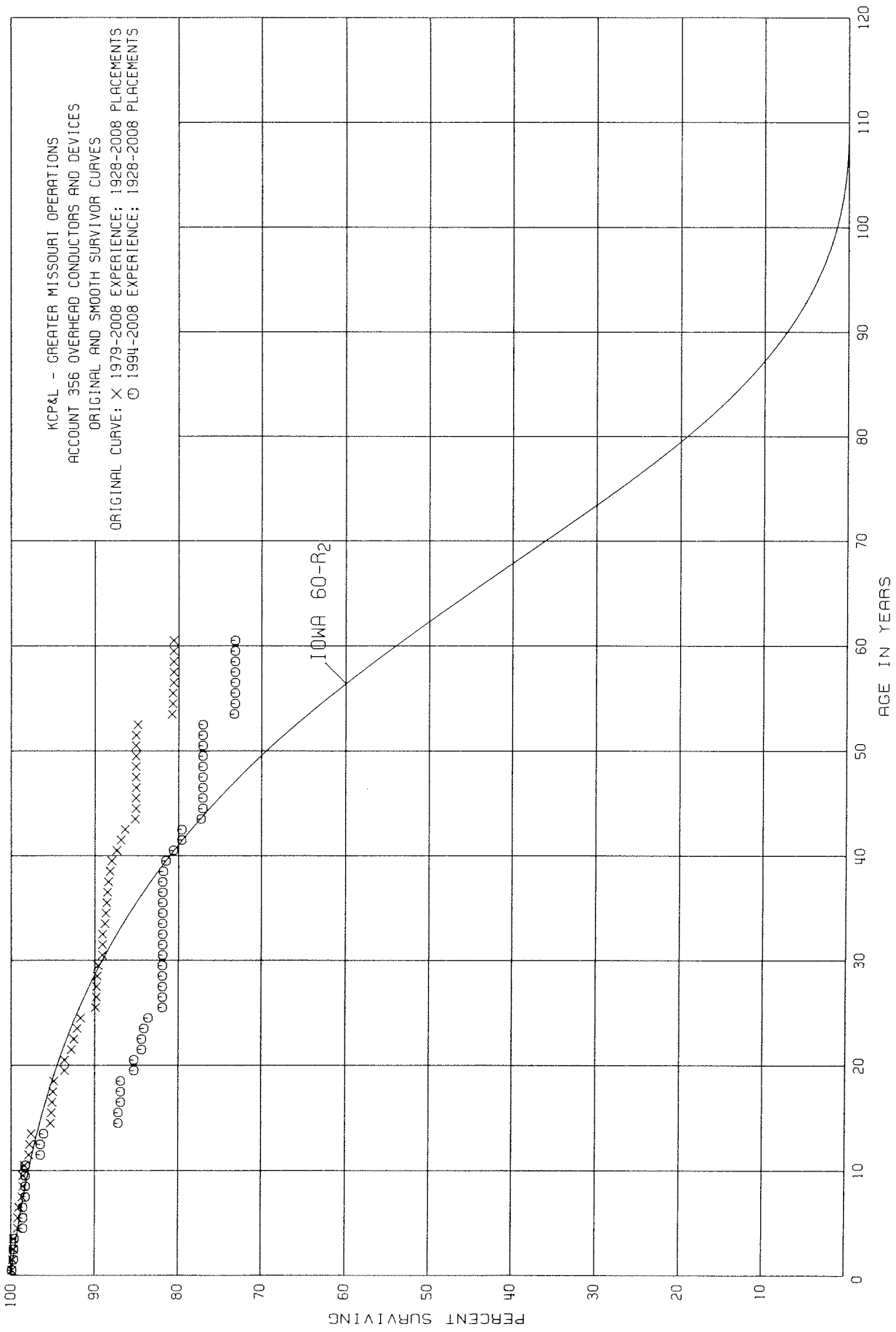
KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1994-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,445	7	0.0009	0.9991	42.81	
80.5					42.77	
81.5						
82.5						
83.5						
84.5						
85.5						
86.5						
87.5						
88.5						
89.5						
90.5						
91.5						
92.5						
93.5	2,965	2,965	1.0000			
94.5						





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

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,678,073		0.0000	1.0000	100.00
0.5	4,457,366	8,570	0.0019	0.9981	100.00
1.5	4,452,727	3,527	0.0008	0.9992	99.81
2.5	4,531,489	2,357	0.0005	0.9995	99.73
3.5	5,142,092	26,208	0.0051	0.9949	99.68
4.5	5,141,712	551	0.0001	0.9999	99.17
5.5	5,134,544	2,346	0.0005	0.9995	99.16
6.5	5,140,581	22,004	0.0043	0.9957	99.11
7.5	5,285,809	2,308	0.0004	0.9996	98.68
8.5	7,059,549	538	0.0001	0.9999	98.64
9.5	7,071,569	15,332	0.0022	0.9978	98.63
10.5	7,038,541	39,261	0.0056	0.9944	98.41
11.5	6,944,180	3,485	0.0005	0.9995	97.86
12.5	6,282,868	12,356	0.0020	0.9980	97.81
13.5	6,273,851	148,869	0.0237	0.9763	97.61
14.5	5,845,519	4,903	0.0008	0.9992	95.30
15.5	5,627,566	8,716	0.0015	0.9985	95.22
16.5	5,599,596	4,577	0.0008	0.9992	95.08
17.5	5,612,941	3,937	0.0007	0.9993	95.00
18.5	5,643,019	77,341	0.0137	0.9863	94.93
19.5	5,619,131	4,961	0.0009	0.9991	93.63
20.5	5,570,877	47,084	0.0085	0.9915	93.55
21.5	5,593,706	16,700	0.0030	0.9970	92.75
22.5	5,560,964	21,701	0.0039	0.9961	92.47
23.5	5,442,685	27,064	0.0050	0.9950	92.11
24.5	5,340,156	100,285	0.0188	0.9812	91.65
25.5	5,223,318	6,959	0.0013	0.9987	89.93
26.5	5,198,211	208	0.0000	1.0000	89.81
27.5	5,127,143	8,515	0.0017	0.9983	89.81
28.5	5,018,750	4,570	0.0009	0.9991	89.66
29.5	4,020,987	21,401	0.0053	0.9947	89.58
30.5	3,524,529	2,031	0.0006	0.9994	89.11
31.5	3,464,074	1	0.0000	1.0000	89.06
32.5	3,348,030	10,334	0.0031	0.9969	89.06
33.5	2,707,472	2,919	0.0011	0.9989	88.78
34.5	2,637,614	1,218	0.0005	0.9995	88.68
35.5	2,625,561	4,333	0.0017	0.9983	88.64
36.5	2,609,431	3,439	0.0013	0.9987	88.49
37.5	2,570,231	5,044	0.0020	0.9980	88.37
38.5	787,656	1,569	0.0020	0.9980	88.19
39.5	784,722	5,777	0.0074	0.9926	88.01

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2008			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
40.5	657,314	3,439	0.0052	0.9948	87.36	
41.5	639,345	3,455	0.0054	0.9946	86.91	
42.5	634,585	8,917	0.0141	0.9859	86.44	
43.5	607,003	745	0.0012	0.9988	85.22	
44.5	598,135	104	0.0002	0.9998	85.12	
45.5	580,729	1	0.0000	1.0000	85.10	
46.5	578,622	137	0.0002	0.9998	85.10	
47.5	565,651	15	0.0000	1.0000	85.08	
48.5	557,309		0.0000	1.0000	85.08	
49.5	487,146	9	0.0000	1.0000	85.08	
50.5	483,193	179	0.0004	0.9996	85.08	
51.5	398,845	818	0.0021	0.9979	85.05	
52.5	395,412	19,055	0.0482	0.9518	84.87	
53.5	347,432	509	0.0015	0.9985	80.78	
54.5	332,502		0.0000	1.0000	80.66	
55.5	330,887	217	0.0007	0.9993	80.66	
56.5	326,267		0.0000	1.0000	80.60	
57.5	309,574	24	0.0001	0.9999	80.60	
58.5	308,262	5	0.0000	1.0000	80.59	
59.5	308,257	6	0.0000	1.0000	80.59	
60.5	16,757	3	0.0002	0.9998	80.59	
61.5	13,458	3	0.0002	0.9998	80.57	
62.5	13,455		0.0000	1.0000	80.55	
63.5	13,338	5	0.0004	0.9996	80.55	
64.5	13,333	1,555	0.1166	0.8834	80.52	
65.5	11,778		0.0000	1.0000	71.13	
66.5	11,185		0.0000	1.0000	71.13	
67.5	9,756		0.0000	1.0000	71.13	
68.5	9,109	242	0.0266	0.9734	71.13	
69.5	8,773		0.0000	1.0000	69.24	
70.5	3,319		0.0000	1.0000	69.24	
71.5	3,319		0.0000	1.0000	69.24	
72.5	3,319	160	0.0482	0.9518	69.24	
73.5	3,159	10	0.0032	0.9968	65.90	
74.5	3,149		0.0000	1.0000	65.69	
75.5	3,079		0.0000	1.0000	65.69	
76.5	3,079		0.0000	1.0000	65.69	
77.5	3,079		0.0000	1.0000	65.69	
78.5	2,019		0.0000	1.0000	65.69	
79.5	932		0.0000	1.0000	65.69	
80.5					65.69	

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

ORIGINAL LIFE TABLE

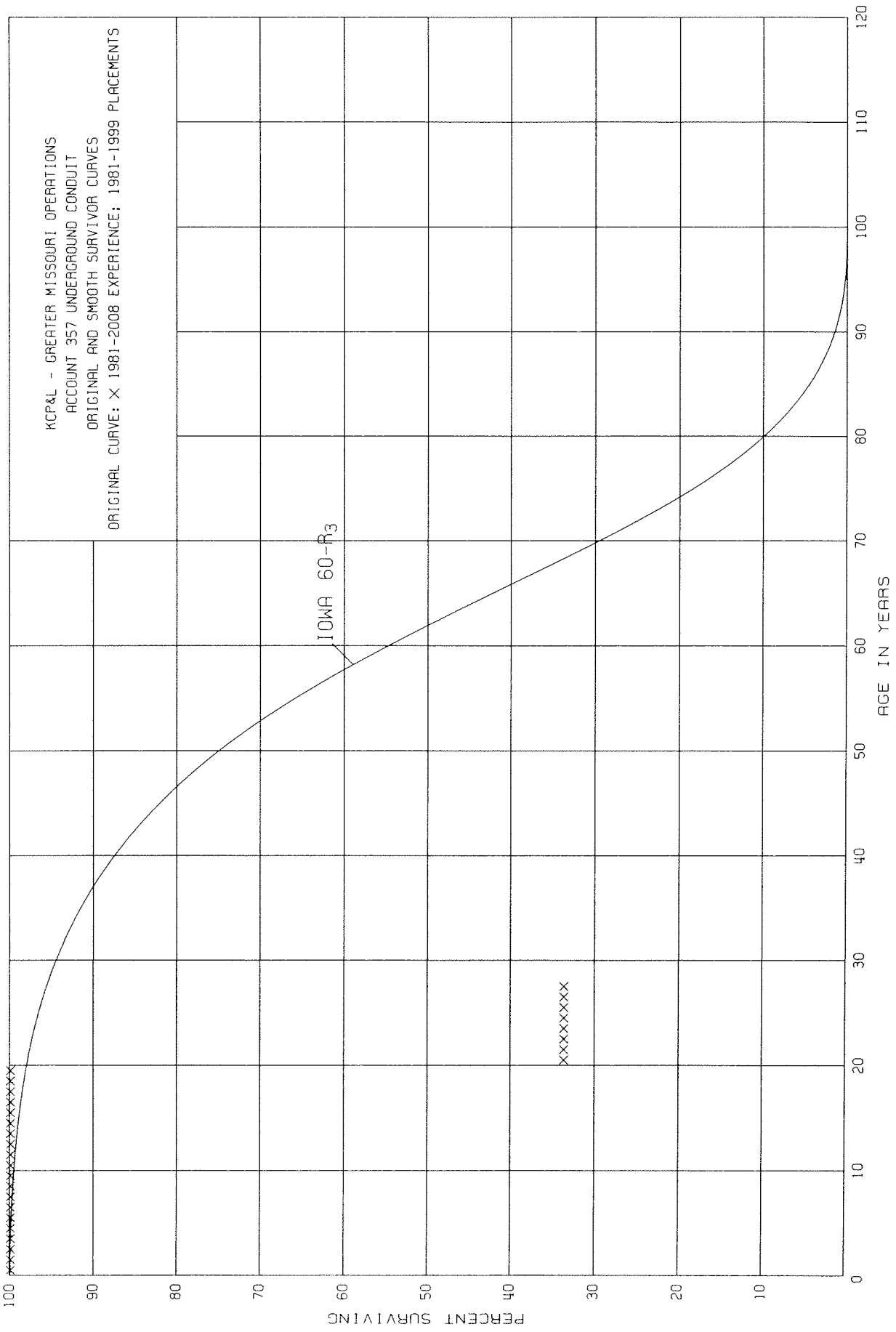
PLACEMENT BAND 1928-2008			EXPERIENCE BAND 1994-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,584,152		0.0000	1.0000	100.00
0.5	1,795,959	5,392	0.0030	0.9970	100.00
1.5	1,744,088	68	0.0000	1.0000	99.70
2.5	1,732,000	1,478	0.0009	0.9991	99.70
3.5	1,662,832	16,697	0.0100	0.9900	99.61
4.5	1,609,947	53	0.0000	1.0000	98.61
5.5	1,642,582		0.0000	1.0000	98.61
6.5	1,793,867	5,230	0.0029	0.9971	98.61
7.5	1,809,728	111	0.0001	0.9999	98.32
8.5	1,904,554		0.0000	1.0000	98.31
9.5	1,965,234		0.0000	1.0000	98.31
10.5	1,819,026	32,878	0.0181	0.9819	98.31
11.5	1,735,746	440	0.0003	0.9997	96.53
12.5	1,192,065	4,726	0.0040	0.9960	96.50
13.5	1,304,152	120,713	0.0926	0.9074	96.11
14.5	1,883,697		0.0000	1.0000	87.21
15.5	2,447,777	8,378	0.0034	0.9966	87.21
16.5	2,484,360	171	0.0001	0.9999	86.91
17.5	2,604,569	1,576	0.0006	0.9994	86.90
18.5	3,292,741	58,482	0.0178	0.9822	86.85
19.5	3,284,481	1,230	0.0004	0.9996	85.30
20.5	3,243,197	33,507	0.0103	0.9897	85.27
21.5	3,187,389		0.0000	1.0000	84.39
22.5	3,315,454	13,050	0.0039	0.9961	84.39
23.5	4,975,215	26,620	0.0054	0.9946	84.06
24.5	4,860,019	98,906	0.0204	0.9796	83.61
25.5	4,871,588		0.0000	1.0000	81.90
26.5	4,863,213	1	0.0000	1.0000	81.90
27.5	4,752,234		0.0000	1.0000	81.90
28.5	4,669,989	1,037	0.0002	0.9998	81.90
29.5	3,683,904	1	0.0000	1.0000	81.88
30.5	2,912,498	22	0.0000	1.0000	81.88
31.5	2,847,476	1	0.0000	1.0000	81.88
32.5	2,744,444	126	0.0000	1.0000	81.88
33.5	2,124,483	19	0.0000	1.0000	81.88
34.5	2,129,040	371	0.0002	0.9998	81.88
35.5	2,124,608		0.0000	1.0000	81.86
36.5	2,199,942	202	0.0001	0.9999	81.86
37.5	2,163,936	1,565	0.0007	0.9993	81.85
38.5	417,168	1,452	0.0035	0.9965	81.79
39.5	430,163	5,018	0.0117	0.9883	81.50

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2008			EXPERIENCE BAND 1994-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
40.5	297,878	3,412	0.0115	0.9885	80.55	
41.5	284,339		0.0000	1.0000	79.62	
42.5	308,045	8,904	0.0289	0.9711	79.62	
43.5	281,764	741	0.0026	0.9974	77.32	
44.5	272,900	1	0.0000	1.0000	77.12	
45.5	565,992	1	0.0000	1.0000	77.12	
46.5	567,153		0.0000	1.0000	77.12	
47.5	554,319		0.0000	1.0000	77.12	
48.5	545,049		0.0000	1.0000	77.12	
49.5	473,582		0.0000	1.0000	77.12	
50.5	468,112		0.0000	1.0000	77.12	
51.5	384,542	85	0.0002	0.9998	77.12	
52.5	383,834	19,055	0.0496	0.9504	77.10	
53.5	336,501	505	0.0015	0.9985	73.28	
54.5	321,669		0.0000	1.0000	73.17	
55.5	327,305		0.0000	1.0000	73.17	
56.5	322,902		0.0000	1.0000	73.17	
57.5	306,209		0.0000	1.0000	73.17	
58.5	304,921		0.0000	1.0000	73.17	
59.5	304,921		0.0000	1.0000	73.17	
60.5	13,507		0.0000	1.0000	73.17	
61.5	10,219	3	0.0003	0.9997	73.17	
62.5	10,216		0.0000	1.0000	73.15	
63.5	11,159	5	0.0004	0.9996	73.15	
64.5	12,241	1,555	0.1270	0.8730	73.12	
65.5	11,778		0.0000	1.0000	63.83	
66.5	11,185		0.0000	1.0000	63.83	
67.5	9,756		0.0000	1.0000	63.83	
68.5	9,109	242	0.0266	0.9734	63.83	
69.5	8,773		0.0000	1.0000	62.13	
70.5	3,319		0.0000	1.0000	62.13	
71.5	3,319		0.0000	1.0000	62.13	
72.5	3,319	160	0.0482	0.9518	62.13	
73.5	3,159	10	0.0032	0.9968	59.14	
74.5	3,149		0.0000	1.0000	58.95	
75.5	3,079		0.0000	1.0000	58.95	
76.5	3,079		0.0000	1.0000	58.95	
77.5	3,079		0.0000	1.0000	58.95	
78.5	2,019		0.0000	1.0000	58.95	
79.5	932		0.0000	1.0000	58.95	
80.5					58.95	

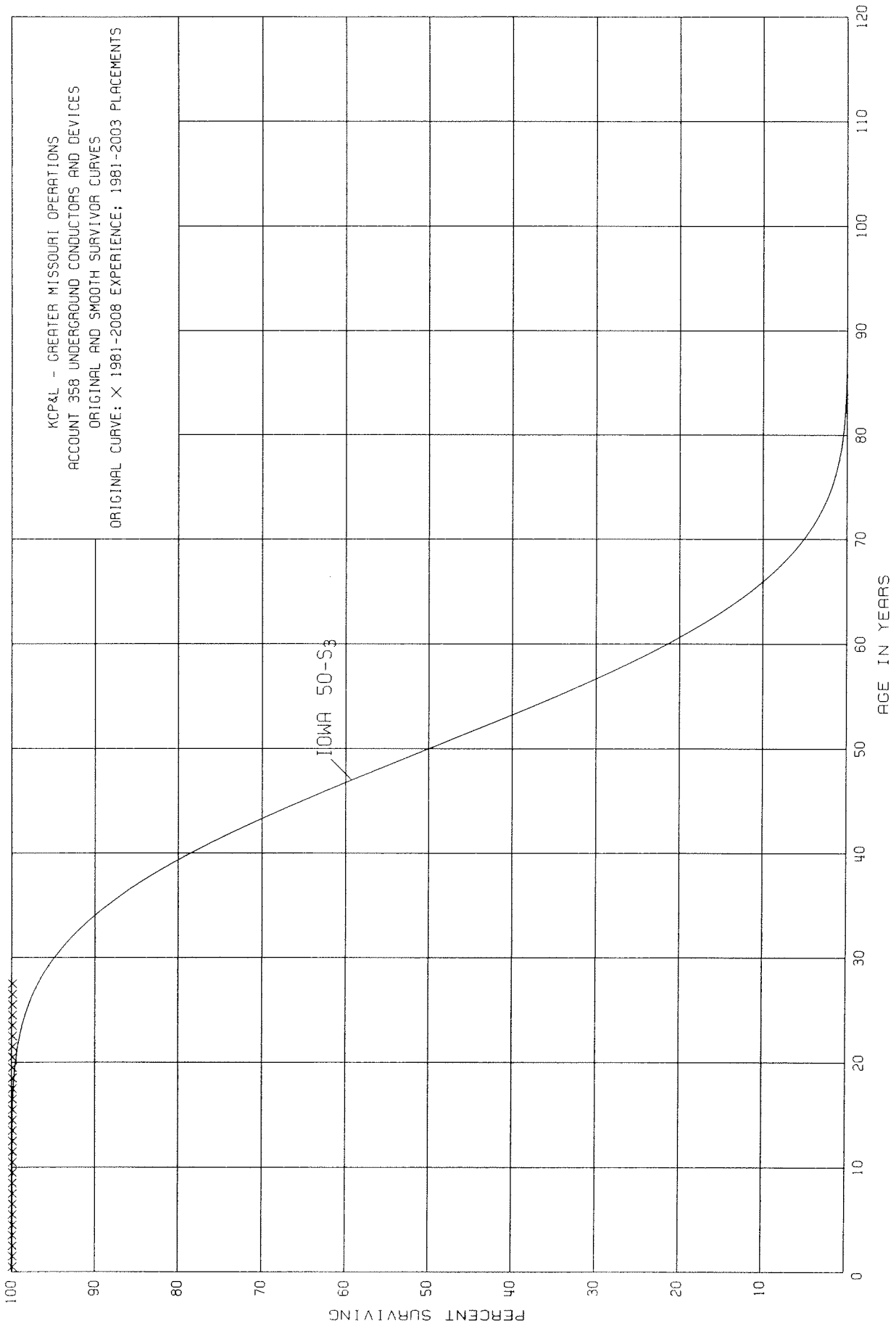


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L&P JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-1999			EXPERIENCE BAND 1981-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,708		0.0000	1.0000	100.00
0.5	13,708		0.0000	1.0000	100.00
1.5	13,708		0.0000	1.0000	100.00
2.5	13,708		0.0000	1.0000	100.00
3.5	13,708		0.0000	1.0000	100.00
4.5	13,708		0.0000	1.0000	100.00
5.5	13,708		0.0000	1.0000	100.00
6.5	13,708		0.0000	1.0000	100.00
7.5	22,944		0.0000	1.0000	100.00
8.5	22,944		0.0000	1.0000	100.00
9.5	22,944		0.0000	1.0000	100.00
10.5	19,465		0.0000	1.0000	100.00
11.5	19,465		0.0000	1.0000	100.00
12.5	19,465		0.0000	1.0000	100.00
13.5	19,465		0.0000	1.0000	100.00
14.5	10,229		0.0000	1.0000	100.00
15.5	10,229		0.0000	1.0000	100.00
16.5	10,229		0.0000	1.0000	100.00
17.5	10,229		0.0000	1.0000	100.00
18.5	10,229		0.0000	1.0000	100.00
19.5	10,229	6,796	0.6644	0.3356	100.00
20.5	3,433		0.0000	1.0000	33.56
21.5	3,433		0.0000	1.0000	33.56
22.5	3,433		0.0000	1.0000	33.56
23.5	3,433		0.0000	1.0000	33.56
24.5	3,433		0.0000	1.0000	33.56
25.5	3,433		0.0000	1.0000	33.56
26.5	3,433		0.0000	1.0000	33.56
27.5					33.56



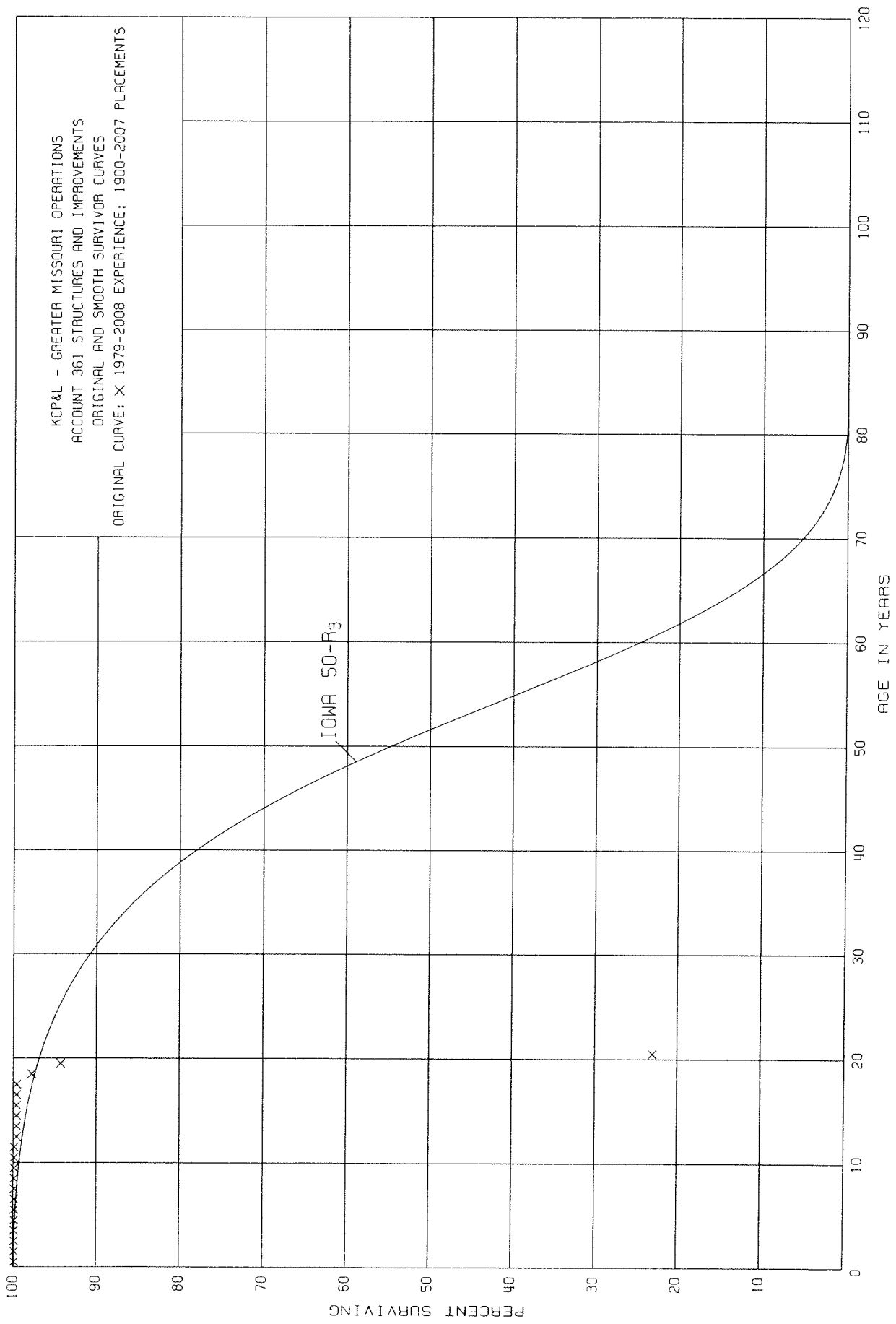


KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2003			EXPERIENCE BAND 1981-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,692		0.0000	1.0000	100.00
0.5	31,692		0.0000	1.0000	100.00
1.5	31,692		0.0000	1.0000	100.00
2.5	31,692		0.0000	1.0000	100.00
3.5	31,692		0.0000	1.0000	100.00
4.5	31,692		0.0000	1.0000	100.00
5.5	31,692		0.0000	1.0000	100.00
6.5	31,692		0.0000	1.0000	100.00
7.5	31,692		0.0000	1.0000	100.00
8.5	31,692		0.0000	1.0000	100.00
9.5	31,692		0.0000	1.0000	100.00
10.5	31,692		0.0000	1.0000	100.00
11.5	31,692		0.0000	1.0000	100.00
12.5	31,692		0.0000	1.0000	100.00
13.5	31,692		0.0000	1.0000	100.00
14.5	31,025		0.0000	1.0000	100.00
15.5	31,025		0.0000	1.0000	100.00
16.5	31,025		0.0000	1.0000	100.00
17.5	31,025		0.0000	1.0000	100.00
18.5	31,025		0.0000	1.0000	100.00
19.5	31,025		0.0000	1.0000	100.00
20.5	31,025		0.0000	1.0000	100.00
21.5	31,025		0.0000	1.0000	100.00
22.5	31,025		0.0000	1.0000	100.00
23.5	31,025		0.0000	1.0000	100.00
24.5	31,025		0.0000	1.0000	100.00
25.5	31,025		0.0000	1.0000	100.00
26.5	31,025		0.0000	1.0000	100.00
27.5					100.00



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2007			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,106,934		0.0000	1.0000	100.00
0.5	2,106,934		0.0000	1.0000	100.00
1.5	2,086,710	3,015	0.0014	0.9986	100.00
2.5	2,081,762		0.0000	1.0000	99.86
3.5	1,913,316		0.0000	1.0000	99.86
4.5	1,913,367		0.0000	1.0000	99.86
5.5	1,913,367		0.0000	1.0000	99.86
6.5	1,875,849		0.0000	1.0000	99.86
7.5	1,869,958		0.0000	1.0000	99.86
8.5	1,810,184		0.0000	1.0000	99.86
9.5	1,803,141	51	0.0000	1.0000	99.86
10.5	911,999		0.0000	1.0000	99.86
11.5	761,864	2,021	0.0027	0.9973	99.86
12.5	203,901		0.0000	1.0000	99.59
13.5	14,989		0.0000	1.0000	99.59
14.5	14,989		0.0000	1.0000	99.59
15.5	41,394		0.0000	1.0000	99.59
16.5	44,285		0.0000	1.0000	99.59
17.5	47,787	874	0.0183	0.9817	99.59
18.5	46,913	1,676	0.0357	0.9643	97.77
19.5	45,237	34,182	0.7556	0.2444	94.28
20.5	11,055		0.0000	1.0000	23.04
21.5	11,161		0.0000	1.0000	23.04
22.5	11,161	2,891	0.2590	0.7410	23.04
23.5	14,474	3,502	0.2420	0.7580	17.07
24.5	10,972		0.0000	1.0000	12.94
25.5	10,972		0.0000	1.0000	12.94
26.5	10,972		0.0000	1.0000	12.94
27.5	11,216		0.0000	1.0000	12.94
28.5	9,543	5,728	0.6002	0.3998	12.94
29.5	3,815		0.0000	1.0000	5.17
30.5	3,815		0.0000	1.0000	5.17
31.5	3,707		0.0000	1.0000	5.17
32.5	6,386		0.0000	1.0000	5.17
33.5	6,386		0.0000	1.0000	5.17
34.5	6,386	2,297	0.3597	0.6403	5.17
35.5	4,089		0.0000	1.0000	3.31
36.5	4,089		0.0000	1.0000	3.31
37.5	4,089		0.0000	1.0000	3.31
38.5	4,089		0.0000	1.0000	3.31

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,410		0.0000	1.0000	3.31
40.5	1,410		0.0000	1.0000	3.31
41.5	1,410		0.0000	1.0000	3.31
42.5	1,410		0.0000	1.0000	3.31
43.5	1,410		0.0000	1.0000	3.31
44.5	1,410		0.0000	1.0000	3.31
45.5	1,410		0.0000	1.0000	3.31
46.5	1,411		0.0000	1.0000	3.31
47.5	1,411		0.0000	1.0000	3.31
48.5	1,411		0.0000	1.0000	3.31
49.5	1,411		0.0000	1.0000	3.31
50.5	1,411		0.0000	1.0000	3.31
51.5	1,411		0.0000	1.0000	3.31
52.5	1,411	271	0.1921	0.8079	3.31
53.5	1,143		0.0000	1.0000	2.67
54.5	1,143		0.0000	1.0000	2.67
55.5	1,143		0.0000	1.0000	2.67
56.5	1,143		0.0000	1.0000	2.67
57.5	899		0.0000	1.0000	2.67
58.5	585		0.0000	1.0000	2.67
59.5	585		0.0000	1.0000	2.67
60.5	376		0.0000	1.0000	2.67
61.5					2.67
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	15,398		0.0000		

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,398		0.0000		
80.5	15,398		0.0000		
81.5	30,796		0.0000		
82.5	30,796		0.0000		
83.5	30,796		0.0000		
84.5	30,796		0.0000		
85.5	30,796		0.0000		
86.5	30,796		0.0000		
87.5	30,796		0.0000		
88.5	15,398		0.0000		
89.5	15,398		0.0000		
90.5	15,398		0.0000		
91.5	15,398		0.0000		
92.5	15,398		0.0000		
93.5	15,398		0.0000		
94.5	15,398		0.0000		
95.5	15,398		0.0000		
96.5	15,398		0.0000		
97.5	15,398		0.0000		
98.5	15,398		0.0000		
99.5	15,398		0.0000		
100.5	15,398		0.0000		
101.5					